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Pub. Doc. 79

The Commonwealth of Massachusetts

Department of Corporations and Taxation,
State House, Boston, September 20, 1923.

As Commissioner of Corporations and Taxation I submit herewith the Sixteenth Annual Report on the Statistics of Municipal Finances of the cities and towns of the Commonwealth for the financial year 1921. This report was prepared under the immediate direction of Mr. Theodore N. Waddell, Director of Accounts in the Department, and contains data relative to the finances of the municipalities of the Commonwealth, together with tabulations compiled from the returns made by the several city and town officials.

HENRY F. LONG,
Commissioner of Corporations and Taxation.

The Commonwealth of Massachusetts

REPORT ON THE STATISTICS OF MUNICIPAL FINANCES — 1921

Hon. Henry F. Long, *Commissioner of Corporations and Taxation, State House, Boston.*

Sir: — I submit herewith the Sixteenth Annual Report on the Statistics of Municipal Finances, covering the years ending between November 30, 1921, and March 31, 1922.

The general plan of this report is the same as that of previous reports, and the data found in the several tables are comparable with those of previous years. The analysis tables presented on pages xii to xxix show comparable figures for two or more years, thereby enabling one to observe the effect of the policy adopted by the officials who are responsible for the administration of the financial affairs of the municipality.

Financial Status of the Municipalities.

Excess or Deficiency of Revenue.

The tables presented on pages xii to xv are of value to the reader who has but little time to give to the study of the financial statistics of a given city or town. It must be borne in mind, however, that the figures given represent cash transactions only. Where a small deficit of revenue is shown, it may possibly be due to the fact that appropriations have been made from surplus in the treasury, or possibly to the failure to collect revenue assessed for that year; but by considering a series of years, as is shown in these tables, it is possible to determine whether the policy is to provide in the tax levy for the payment of all current expenses and certain annually recurring costs which are of more or less permanent character, and which we term outlays.

Current charges against revenue include all expenditures for maintenance of the several departments, for interest, for maturing debt (exclusive of debt paid from sinking funds), and for sinking fund requirements.

The aggregate revenue for current charges, classified according to source, and the aggregate current charges against revenue, classified according to purpose or function, with the percentage which each bears to the total, for the years 1920 and 1921, are shown in the following tables:

Revenue for Current Charges.

Classification.	1920	1921	Percentages	
			1920	1921
Taxes	$139,321,814	$150,995,406	80.80	81.36
Licenses and permits	565,047	571,267	0.33	0.31
Fines and forfeits	296,257	482,000	0.17	0.26
Grants and gifts (for expenses)	1,674,721	2,029,775	0.97	1.09
All other general revenue	693	3,507	1–	1–
Special assessments (for expenses)	1,211,710	1,298,311	0.70	0.70
Privileges	162,469	87,613	0.10	0.05
Departmental	6,771,470	6,984,149	3.93	3.76
Public service enterprises	19,006,670	19,487,095	11.02	10.50
Cemeteries	708,000	692,225	0.41	0.37
Interest	2,624,309	2,824,100	1.52	1.52
Premiums	86,324	144,524	0.05	0.08
	$172,429,484	$185,599,972	100.00	100.00

[1] Less than one one-hundredth of one per cent.

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Current Charges against Revenue.

Classification.	1920	1921	Percentages 1920	Percentages 1921
General government	$7,119,261	$7,497,389	4.21	4.12
Protection of persons and property	23,174,170	24,807,039	13.72	13.64
Health and sanitation	11,784,302	12,900,084	6.98	7.09
Highways	19,044,760	18,253,212	11.28	10.04
Charities	9,580,339	10,896,986	5.67	5.99
Soldiers' benefits	1,355,849	2,438,167	0.80	1.34
Schools	44,678,602	50,612,864	26.45	27.84
Libraries	2,379,166	2,630,497	1.41	1.45
Recreation	3,929,812	4,228,235	2.33	2.33
Pensions	1,187,126	1,327,018	0.70	0.73
Unclassified	1,517,898	1,561,421	0.90	0.86
Public service enterprises	11,325,612	10,994,735	6.70	6.05
Cemeteries	1,042,161	1,069,591	0.62	0.59
Administration of trust funds	19,569	14,938	0.01	0.01
	$138,138,627	$149,232,176	81.78	82.08
Interest	15,395,115	16,284,346	9.12	8.95
Debt from revenue	12,821,397	13,904,263	7.59	7.65
Transfers to sinking funds from revenue	2,555,962	2,397,370	1.51	1.32
	$168,911,101	$181,818,155	100.00	100.00

The revenue for current charges for the year 1921 for all municipalities exceeded the current charges against revenue by $3,781,817, or 2.08 per cent. This would seem to indicate that our municipalities are contributing from direct taxation for permanent improvements, at least to a certain extent. However, if the debt burden is to be relieved, the revenue for current charges must show an even larger increase. Many so-called outlays, which are annually recurring, ought to be paid from the revenue of the year in which they are incurred, and not financed by the incurrence of debt.

The revenue for current charges increased in 1921 over 1920, $13,170,488, or 7.64 per cent, and the current charges against revenue for the same period increased $12,907,054, or 7.64 per cent.

The Debt Burden.

The net funded or fixed debt of all municipalities at the close of the year 1921 was $201,741,807, an increase over the year 1920 of $10,815,970, or 5.67 per cent, this increase in percentage being four times that shown for the preceding year. The increase in assessed valuation of taxable property was $192,559,430, or 3.60 per cent, which is less than two-thirds the percentage of increase in indebtedness for that year.

On pages xxiii to xxix tables are presented showing the net debt January 1, 1923, and the ratio of net debt to assessed valuation for the cities, the towns over 5,000 population, and the towns under 5,000 population. The total net debt on January 1, 1923, for all municipalities was $213,930,490, an increase of $11,673,801, or 5.77 per cent, over that reported for the financial year 1921.

The aggregate general debt January 1, 1923, for all municipalities was $157,226,996, of which $59,475,526, or 37.83 per cent, is debt reckoned as outside the debt limit, practically all of which has been issued under authority of special legislation.

The ratio of net debt to assessed valuation on January 1, 1923, was 3.74 per cent, or a slight increase over the year covered by this report; but with the exception of 1920 and 1921 is the lowest ratio reported since 1910.

In 1922 a special commission was appointed to make a study of municipal expenditures and taxation, and a report was made to the Legislature of 1923. This commission, after consideration, reported against increasing the present debt limit, but recommended a more careful scrutiny of petitions for special borrowing presented to the Legislature.

The "pay-as-you-go" policy was very strongly recommended and as a step in that direction, the committee recommended and the Legislature has since enacted a statute (Chapter 338, Acts of 1923) which provides that, before a loan can be authorized for any of the first fourteen items mentioned in Section 7, Chapter 44, General Laws, there must be provided from revenue, or from available funds, a sum equal to twenty-five cents on each thousand dollars of the assessed valuation of the

preceding year. This will automatically provide a small contribution from revenue towards permanent improvements, and if the results of this act are in any way similar to those of the act of 1913, which contained a similar provision relative to borrowing for departmental equipment, I feel sure that not only will the statutory requirements of a contribution of twenty-five cents on each thousand dollars of assessed valuation be complied with, but in a very large number of cases the entire appropriation will be raised in the tax levy and a saving in interest charges made.

The Certification of Town and District Notes.

There has been a material increase in the work of this branch of the Division, as many of the towns are now issuing their serial loans in the form of notes instead of bonds as formerly; furthermore, in the majority of the issues of the past year, coupons have been provided, so that these notes are in every particular comparable with bonds and are, I believe, less expensive to issue, especially where only a small amount is being borrowed.

The office debt records have been not only kept up to date, but have been materially improved, and it is now possible to determine the borrowing capacity of any city or town, as well as to give the detail of debt authorized and issued and to state whether such debt is under the authority of general law or of special acts of the Legislature. This information, while required for use in the certification of notes, is also utilized by city and town officials, investors in municipal securities, and by the taxpayers. The committees of the Legislature also utilize this information in connection with bills before them for consideration where the finances of a city or town are involved.

The following table shows the number of notes certified and the amount of the loans represented by them since the original act went into effect January 1, 1911:

Years.	Revenue and Other Temporary Loans		General Loans		Total	
	Number	Amount	Number	Amount	Number	Amount
1911	983	$8,974,214.59	433	$737,349.43	1,416	$9,711,564.02
1912	1,093	9,438,850.00	831	1,093,712.20	1,924	10,532,562.20
1913	1,241	10,958,450.00	1,095	1,727,363.74	2,336	12,685,813.74
1914	1,411	12,780,963.00	1,290	1,779,575.29	2,701	14,560,538.29
1915	1,501	13,857,600.00	1,306	1,505,530.16	2,807	15,363,130.16
1916	1,437	14,066,488.00	867	1,204,053.62	2,304	15,270,541.62
1917	1,456	15,414,379.22	809	819,664.21	2,265	16,234,043.43
1918	1,665	16,434,205.75	664	711,160.23	2,329	17,145,365.98
1919	1,483	16,914,825.66	912	1,682,658.12	2,395	18,597,483.78
1920	1,802	20,990,182.84	1,339	1,869,786.72	3,141	22,859,969.56
1921	2,176	25,695,512.64	1,923	2,390,275.40	4,099	28,085,788.04
1922	2,183	28,245,427.06	2,099	2,562,840.93	4,282	30,808,267.99
1923[1]	1,657	21,718,916.29	1,503	1,950,402.00	3,160	23,669,318.29

[1] To September 1.

The Auditing of Municipal Accounts and the Installation of Accounting Systems.

The policy in Massachusetts has been to allow our municipalities absolute freedom in their action regarding the adoption of the standard accounting system, as provided by Sections 35 or 36, Chapter 44, General Laws. Chapter 516, Acts of 1922, however, required cities and towns, using official ballots, which had not had a system of accounts installed under the provisions of Chapter 44, to place upon the ballot the question: "Shall the (city) or (town) petition for the installation of an accounting system by the Commonwealth"; and towns not having official ballots were required to print on the warrant at a town meeting to be held not later than the annual town meeting in 1923 an article to see if the town would petition the Commonwealth for the installation of an accounting system under the provisions of Chapter 44 of the General Laws. While this act required the question to be placed before the voters by referendum, there was nothing further which could be considered compulsory. As a result of this referendum, 90 cities and towns voted to petition for the installation of the system.

Since the publication of the last annual report a system of accounts has been installed in eleven cities and towns, some of the work being done in accordance with petitions received under Chapter 44, General Laws, and some under Chapter 516, Acts of 1922. The total number of cities, towns, and districts in which accounting systems have been installed is 122, and the system is yet to be installed in 82 cities and towns voting to petition for it under the referendum provided in Chapter 516,

Acts of 1922. While this work has not progressed as fast as it should, the very nature of it demands a technical knowledge and long training in this particular branch of accounting, which necessarily takes time for the organization of a proper force of examiners; and the policy of the office has been to refrain from increasing the force of examiners beyond the number which could be utilized to the greatest possible advantage.

The demand for annual audits by cities and towns is constantly increasing, and since my last annual report, 79 audits have been completed besides assistance rendered to other towns where requests for such assistance have been received. We find that, where an occasional audit has been made, it is comparatively a simple matter to audit the accounts, but in other cases where a complete examination has not been made for many years and, owing to a lack of accounting control, there is little for guidance, it frequently happens that it is necessary to go back five or six years before a satisfactory statement can be made regarding the financial condition of a municipality.

The spirit of co-operation existing between the officials of our municipalities and the department was never better, and in all our work we have found the officials ready to assist us in every way. The desire on their part to have a proper set of accounts and a check on them, as well as to comply with the statutes affecting municipalities, is found in every place which we have had occasion to visit.

Conclusion.

The financial records of the counties, cities, towns, and districts have been kept up to date and much valuable information is thus available. The increasing demand for service at public expense has greatly added to the tax levies and as a result the requests, by public officials and others interested in governmental activities, for information as to the source of revenue received and the purpose of its expenditure, as well as the amount of indebtedness which must be met in future years, have materially increased. It is a recognized fact that we must have correct information as to the costs of the various functions of government if we are to justify the tax rate necessary to maintain the activities now apparently demanded by the public.

I wish to express to you my appreciation of your confidence and support in the work of the Division; and to the entire office force for the faithful service rendered, especially to Mr. Edward H. Fenton, Chief Examiner, who has charge of the work of auditing the accounts of cities and towns and of the installation of systems of accounts, and to Miss Hannah M. Varney, who has general supervision over the clerical work, inspection of town and district notes, and the preparation of this report.

Respectfully submitted,

THEODORE N. WADDELL,
Director of Accounts.

State House, Boston, September 20, 1923.

PLAN OF THE REPORT.

The statistical presentations of this report, following the introductory matter, are arranged in three principal parts, devoted respectively to the finances of (I) the 38 cities; (II) the 75 towns having a population of 5,000 or over; and (III) the 242 towns having a population of less than 5,000. In all the tabulations, unless otherwise indicated, the cities and towns are arranged in order of population for convenience of comparison.

Part I. — Cities.

This part is subdivided as follows: — (A) Summary of Financial Transactions; (B) Receipts from Revenue; (C) Payments for Maintenance and Interest; (D) Indebtedness; and (E) Cash Balances.

(A) *Summary of Financial Transactions.*

This division consists of a summary table (designated Table I) or general survey of all the financial transactions of the 38 cities of the Commonwealth (pp. 4–27). The several cities, with the exception of Boston, which has financial transactions of such magnitude as to warrant presentation independently of the other cities, are arranged, for purposes of comparison, according to the population of the Massachusetts Census of 1920, the receipts being shown on the left-hand page and the payments on the right, typographical considerations making it necessary to adopt an arbitrary grouping of four municipalities to a page.

(B) *Receipts from Revenue.*

Table II (pp. 30, 31) shows receipts from *General* and Table III (pp. 32, 33) receipts from *Commercial* Revenue. The former consists of taxes, licenses and permits, fines and forfeits, grants and gifts, and all other general revenue; while the latter is composed of revenue from special assessments (whether for expenses or outlays), privileges, departmental earnings, public service enterprises, cemeteries, and interest.

Table IV (pp. 34–42) is an exhibit of classified Departmental Earnings (being the detail of Column D of Table III), from which may be seen the amount of revenue received by the several municipalities from their various departments. Unclassified receipts are excluded because of their diversity. This table is self-explanatory and is suggestive as disclosing the varying degree to which different cities have discovered opportunities for revenue from this source.

Table V (p. 43) is a tabulation of interest receipts classified so as to show the amount of interest derived from money on deposit, from deferred taxes and special assessments, from public trust funds (sub-classified according to particular funds, so far as is practicable), from investment funds, and from miscellaneous sources.

Table VI (p. 44) presents a summary of revenue receipts, giving within the scope of a single table in a form convenient for comparison the receipts from all sources of revenue of the 38 cities.

It is of interest to note that of the total revenue receipts of the 38 cities of the Commonwealth for the year covered by the report, 81.1 per cent is from general revenue sources and 18.9 per cent from commercial revenue sources. The revenue receipts of the city of Boston are 79.9 per cent from general and 20.1 per cent from commercial sources.

(C) *Payments for Maintenance and Interest.*

The tables in this division, VII to X, inclusive (pp. 46–68), exhibit gross payments, classified in detail, on account of the maintenance cost, or what are sometimes called the "current expenses" of the various departments or kinds of municipal services. Interest payments are similarly but separately shown, not only because it is desirable to exhibit this item of expense independently, but because interest is properly a capital rather than a departmental charge.

It would be most interesting and significant, too, if we could calculate the net cost of the several municipal services so as to show the actual burden of each upon the taxpayer, and it might be supposed that such a figure could be obtained simply by deducting the earnings of a department from the amount necessary to maintain it; but there is as yet on the part of accounting authorities no clear or general understanding as to what receipts should be treated as departmental earnings, thereby

constituting a proper offset to expense, and what, on the other hand, being in the nature of an assessment upon the taxpayer rather than a charge upon the citizen, cannot be legitimately deducted from a gross cost figure in order to obtain net cost of maintenance.

In comparing certain departmental expenses, large differences will occasionally be noted for the same class of service, the reason for which is not sufficiently apparent to warrant our attempting to assign it without more or less exhaustive inquiry. Meanwhile the differences, even for a single year, which may be noted in these comparative tables for cities of approximately the same size should stimulate local discussion for the purpose of ascertaining whether a satisfactory explanation can be found.

From the interest table (p. 68) we note that the total interest burden of the 38 cities for the year covered by the report was $13,930,613.03, of which $6,837,453.88, or 49.1 per cent, was interest on the general debt; $2,079,184.45, or 14.9 per cent, was interest on revenue and other temporary loans; and the remaining 36 per cent of the total interest payments was for debt on account of trust funds used, public service enterprise and cemetery loans, metropolitan assessments for sewer, park, and water purposes, state assessments on account of grade crossing abolition, and miscellaneous debt not specified. It is of interest to note that the total assessment on the city of Boston for interest on metropolitan debts was $1,701,582.72, or 26.2 per cent of the total interest burden of the city (see also payments to the state sinking and loan funds on page 73). Over 53 per cent of Somerville's total interest burden is on account of metropolitan assessments.

(D) *Indebtedness.*

Table XI (p. 70) shows the outstanding indebtedness classified by the character of the obligation; Table XII (p. 71), the relation of indebtedness to valuation, the valuation figures as reported to the Tax Commissioner being used; Table XIII (p. 72), the debt transactions for 1921, classified according to the character of the obligation; Table XIV (p. 73) shows separately the payments to the state sinking and loan funds; and Table XV (p. 74) shows the method of meeting debt requirements from taxation.

A tabulation which gives figures for the funded or fixed debt and the net debt only of a municipality does not, however, tell the whole story of the debt burden. Revenue loans, it is true, are not included in reckoning the limit of indebtedness under the law; but though they are temporary transactions with uncollected taxes presumably as an offsetting asset, they constitute in fact a permanent burden, since they are as a class annually recurrent. Loans in anticipation of bond issues, although of a temporary character, are in reality *fixed* debt (having no assets as an offset) and in Table XII are included in the total of funded or fixed debt and reckoned in determining the net debt. Table XI (p. 70) has therefore been prepared for the purpose of showing the aggregate outstanding indebtedness, including not only the funded or fixed debt, but also temporary debt and warrants or orders unpaid.

The net funded or fixed debt is found by deducting from the total funded or fixed debt the amount which has been set aside in sinking funds to pay the debt when due. Funded or fixed debt does not include revenue loans or outstanding warrants or orders, because these debts are considered temporary and it is assumed that such obligations are offset by theoretically "quick" assets. Thus, revenue loans are offset by uncollected taxes, and warrants or orders by cash on hand.

The table of debt transactions (p. 72) is of interest as showing the amount of debt incurred during the fiscal year 1921 for the several purposes specified, and the amount of debt cancelled during the year, excepting payments to the state sinking and loan funds on account of grade crossings, metropolitan assessments for sewer, park, and water purposes, and payments to counties on account of debt incurred for bridge purposes. These payments represent the cancellation of a portion of the city's debt incurred by the State on its account, and for this reason are excluded.

Included in the term "General Loans" in the table of debt transactions are not only loans issued for general purposes, but likewise all loans whether specified as for school, fire, or police, etc., purposes, since these could not be shown separately by figures which would be comparable.

Payments to the state sinking and loan funds on account of grade crossings and metropolitan sewer, park, and water assessments are shown separately in Table XIV (p. 73). The aggregate amount thus paid for the 38 cities in 1921 was $701,521.66, of which *Boston* paid $418,424.58, or 59.6 per cent.

Table XV (p. 74) is of interest as showing the relative use by the 38 cities of Massachusetts of the two methods of meeting their debt obligations. The payments to the state sinking and loan funds on account of grade crossings and metropolitan

assessments are included in this table in order to show the annual debt charges against revenue, but they are *assessments* and not properly charged as a serial or municipal sinking fund payment.

(E) *Cash Balances.*

Table XVI (p. 76) shows the amount of cash on hand held by the treasurer and departments at the beginning and close of the fiscal year 1921.

PART II. — TOWNS OVER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances.

The tables in Division A, *Summary of Financial Transactions* (pp. 80–121), are similar in form and detail to those given for the cities in Part I, the towns being arranged according to population, with the exception of Brookline, the largest town, which is presented separately as its transactions are scarcely comparable with those of any other town. The tables in the division devoted to *Indebtedness* (II, III, IV, V, and VI, on pp. 124–131, inclusive) are similar to those given for the cities, and the comments made in the latter connection are likewise applicable to the towns. The statements of *Cash Balances* (pp. 134, 135) for the towns are also self-explanatory.

PART III. — TOWNS UNDER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances. They are presented on the same plan as the towns of over 5,000 population, which are shown in Part II.

ANALYSIS TABLES

I. Excess or Deficiency of Revenue
   A. Cities
   B. Towns over 5,000 Population

II. Revenue Charges for Maintenance, Interest, and Debt Requirements
   A. Cities
   B. Towns over 5,000 Population

III. Comparative Statement for the Cities of Valuation, Revenue for Current Charges, and Current Charges against Revenue

IV. Comparative Debt Statements
   A. Aggregate Municipal Indebtedness — Comparisons for 1910, 1919, 1920, and 1921
   B. Aggregate Municipal Indebtedness — General and Enterprise Debt
   C. Net Funded or Fixed Debt and Assessed Valuation

V. Net Debt January 1, 1923, and Ratio of Net Debt to Valuation
   A. Cities
   B. Towns over 5,000 Population
   C. Towns under 5,000 Population

Excess or Deficiency of Revenue: Cities.

Cities. (In order of population, 1920)	Revenue for Current Charges					Current	
	1917	1918	1919	1920	1921	1917	1918
Boston	$33,400,547	$40,256,394	$48,386,693	$49,652,788	$50,406,827	$34,387,403	$36,979,896
Worcester	5,276,872	5,907,984	6,496,214	6,889,246	8,588,983	5,171,390	5,669,076
Springfield	4,488,143	4,807,407	5,626,754	6,232,906	7,321,346	4,102,462	4,449,513
New Bedford	3,442,454	3,935,512	4,599,519	5,443,541	6,443,194	3,462,377	3,977,124
Fall River	2,972,079	3,441,065	3,939,516	4,931,670	4,781,326	3,022,388	3,349,158
Lowell	2,738,764	2,995,178	3,443,806	3,886,247	4,618,368	2,769,510	3,129,265
Cambridge	3,507,513	4,209,530	4,846,633	5,397,844	5,193,833	3,807,112	4,113,327
Lynn	2,586,837	2,714,153	2,959,711	3,451,204	3,657,950	2,680,099	2,757,334
Lawrence	2,072,003	2,375,268	2,727,969	3,854,364	3,721,346	2,316,856	2,603,982
Somerville	2,083,817	2,355,658	2,696,046	2,925,574	3,049,520	2,128,682	2,322,424
Brockton	1,739,556	1,956,672	2,248,068	2,266,347	2,918,690	1,821,158	2,041,823
Holyoke	2,426,868	2,605,751	2,903,532	3,465,681	3,995,693	2,389,141	2,579,916
Haverhill	1,276,616	1,442,868	1,732,572	1,893,607	2,257,941	1,309,148	1,461,910
Malden	1,207,379	1,346,671	1,619,160	1,705,713	1,864,954	1,271,971	1,426,007
Quincy	1,458,030	1,658,483	2,060,194	2,308,896	2,302,492	1,475,471	1,627,645
Newton	2,000,372	2,122,594	2,343,070	3,097,921	2,967,606	1,983,749	2,074,761
Chelsea	1,072,982	1,158,421	1,295,244	1,376,421	1,470,468	1,096,147	1,175,462
Salem	1,198,789	1,369,941	1,570,663	1,702,644	1,776,754	1,284,639	1,381,456
Pittsfield	1,111,772	1,100,187	1,214,263	1,571,488	1,610,920	1,076,675	1,151,514
Fitchburg	1,246,466	1,263,938	1,442,225	1,696,462	1,833,161	1,243,263	1,314,423
Everett	756,899	1,158,915	1,477,750	1,163,844	1,806,111	994,374	1,100,855
Medford	836,842	974,376	1,249,940	1,401,300	1,539,313	906,350	1,042,223
Taunton	1,013,931	1,206,061	1,441,958	1,591,014	1,738,266	1,055,468	1,214,233
Chicopee	884,553	1,027,690	1,129,299	1,459,613	1,668,286	860,829	1,008,103
Waltham	841,752	846,005	950,914	1,179,172	1,105,171	762,886	810,066
Revere	668,015	773,941	837,586	962,889	1,124,327	725,965	807,068
Gloucester	798,721	827,269	950,295	990,426	1,047,342	765,435	831,797
Beverly	905,049	955,293	1,062,537	1,179,306	1,330,291	854,289	882,405
North Adams	449,353	517,073	546,171	697,156	822,381	487,475	519,065
Northampton	556,810	571,981	599,267	592,137	873,298	495,909	533,057
Leominster	410,150	499,506	500,335	501,655	607,577	385,057	430,216
Attleboro	537,230	518,858	630,632	775,883	882,070	497,326	508,933
Peabody	646,614	705,263	840,362	857,101	1,049,485	555,161	631,712
Westfield	603,793	644,830	746,581	865,688	866,540	569,461	613,060
Melrose	559,471	574,757	686,826	758,684	780,692	554,930	609,412
Woburn	435,007	478,924	528,979	561,543	651,723	456,508	488,811
Newburyport	361,628	398,208	392,215	371,538	523,346	337,960	373,311
Marlborough	360,505	392,577	436,217	479,676	505,041	373,381	406,617
38 Cities	**$88,934,182**	**$102,095,202**	**$119,159,716**	**$130,139,189**	**$139,702,632**	**$90,438,405**	**$98,396,960**

Excess or Deficiency of Revenue: Cities — Concluded.

Charges against Revenue			Excess (+) or Deficiency (—) of Revenue				
1919	1920	1921	1917	1918	1919	1920	1921
$43,435,389	$46,447,458	$48,735,645	—$986,856	+$3,276,498	+$4,951,304	+$3,205,330	+$1,671,182
6,151,715	7,695,374	8,073,261	+105,482	+238,908	+344,499	—806,128	+515,722
5,002,677	6,144,562	6,845,642	+385,681	+357,894	+624,077	+88,344	+475,704
4,387,767	5,512,180	6,299,891	—19,923	—41,612	+211,752	—68,639	+143,303
3,751,099	4,867,350	5,043,893	—50,309	+91,907	+188,417	+64,320	—262,567
3,325,942	4,074,783	4,728,935	—30,746	—134,087	+117,864	—188,536	—110,567
4,876,814	5,209,184	5,468,335	—299,599	+96,203	—30,181	+188,660	—274,502
2,838,092	3,520,351	3,925,411	—93,262	—43,181	+121,619	—69,147	—267,461
2,827,898	3,614,989	3,664,630	—244,853	—228,714	—99,929	+239,375	+56,716
2,569,073	2,858,548	2,984,078	—44,865	+33,234	+126,973	+67,026	+65,442
2,148,344	2,683,071	2,987,029	—81,602	—85,151	+99,724	—416,724	—68,339
2,743,607	3,616,151	3,789,991	+37,727	+25,835	+159,925	—150,470	+205,702
1,598,333	2,034,875	2,142,569	—32,532	—19,042	+134,239	—141,268	+115,372
1,568,428	1,715,877	1,881,919	—64,592	—79,336	+50,732	—10,164	—16,965
1,959,891	2,404,159	2,574,056	—17,441	+30,838	+100,303	—95,263	—271,564
2,398,150	2,841,758	2,832,935	+16,623	+47,833	—55,080	+256,163	+134,671
1,268,746	1,486,094	1,689,050	—23,165	—17,041	+26,498	—109,673	—218,582
1,450,729	1,745,302	1,875,521	—85,850	—11,515	+119,934	—42,658	—98,767
1,197,933	1,532,071	1,658,521	+35,097	—51,327	+16,330	+39,417	—47,601
1,450,077	1,802,986	1,937,635	+3,203	—50,485	—7,852	—106,524	—104,474
1,268,669	1,479,972	1,607,919	—237,475	+58,060	+209,081	—316,128	+198,192
1,206,499	1,371,345	1,617,768	—69,508	—67,847	+43,441	+29,955	—78,455
1,528,956	1,648,207	1,770,704	—41,537	—8,172	—86,998	—57,193	—32,438
1,032,504	1,385,294	1,479,670	+23,724	+19,587	+96,795	+74,319	+188,616
923,683	1,100,617	1,225,973	+78,866	+35,939	+27,231	+78,555	—120,802
851,640	1,069,161	1,242,868	—57,950	—33,127	—14,054	—106,272	—118,541
881,450	1,037,638	1,056,854	+33,286	—4,528	+68,845	—47,212	—9,512
923,515	1,100,416	1,243,330	+50,760	+72,888	+139,022	+78,890	+86,961
553,834	653,259	680,738	—38,122	—1,992	—7,663	+43,897	+141,643
550,056	666,505	720,337	+60,901	+38,924	+49,211	—74,368	+152,961
466,451	522,558	616,214	+25,093	+69,290	+33,884	—20,903	—8,637
551,915	736,880	874,977	+39,904	+9,925	+78,717	+39,003	+7,093
746,070	902,144	1,089,571	+91,453	+73,551	+94,292	—45,043	—40,086
693,417	829,856	856,210	+34,332	+31,770	+53,164	+35,832	+10,330
651,425	775,471	846,246	+4,541	—34,655	+35,401	—16,787	—65,554
523,291	642,286	698,105	—21,501	—9,887	+5,688	—80,743	—46,382
366,142	428,321	486,443	+23,668	+24,897	+26,073	—56,783	+36,903
432,794	505,185	519,953	—12,876	—14,040	+3,423	—25,509	—14,912
$111,103,015	**$128,662,238**	**$137,772,827**	**—$1,504,223**	**+$3,698,242**	**+$8,056,701**	**+$1,476,951**	**+$1,929,805**

Excess or Deficiency of Revenue: Towns over 5,000 Population.

Towns. (In order of Population, 1920)	Revenue for Current Charges					Current Charges against Revenue					Excess (+) or Deficiency (—) of Revenue				
	1917	1918	1919	1920	1921	1917	1918	1919	1920	1921	1917	1918	1919	1920	1921
Brookline	$1,835,825	$2,106,595	$2,301,781	$2,502,938	$2,527,578	$1,817,071	$1,939,211	$2,158,189	$2,396,672	$2,628,735	+$18,754	+$167,384	+$143,592	+$106,266	—$101,157
Watertown	665,767	693,168	782,892	934,030	1,057,998	542,727	599,644	743,982	915,352	1,002,962	+123,040	+93,524	+38,910	+18,678	+55,036
Arlington	578,715	652,891	736,849	851,863	886,142	566,504	619,577	707,005	799,242	883,588	+12,211	+33,314	+29,844	+52,621	+2,554
Framingham	501,354	605,778	708,245	758,666	727,611	481,243	524,281	594,639	727,304	810,917	+20,111	+81,497	+113,606	+31,362	—83,306
Gardner	362,928	408,266	485,582	605,577	708,915	369,480	386,130	435,862	556,324	635,260	—6,552	+22,136	+49,720	+49,253	+73,655
Greenfield	292,948	296,288	353,597	481,228	557,734	236,483	254,360	306,768	428,582	488,101	+56,465	+41,928	+46,829	+52,646	+69,633
Winthrop	416,039	429,505	472,159	527,453	523,847	392,521	420,625	415,064	504,863	559,705	+23,518	+8,880	+57,095	+22,590	—35,858
Methuen	284,591	317,831	360,566	666,920	757,934	320,877	380,852	465,978	610,502	664,462	—36,286	—63,021	—105,412	+56,418	+93,472
Weymouth	337,235	378,649	423,825	509,717	525,471	326,140	343,209	359,044	476,054	508,022	+11,095	+35,440	+64,781	+33,663	+17,449
Southbridge	236,996	267,242	257,031	320,462	377,956	217,467	239,142	248,785	302,661	347,784	+19,529	+28,100	+8,246	+17,801	+30,172
Milford	243,798	281,834	311,479	334,438	346,946	247,769	280,374	293,970	332,265	368,040	—3,971	+1,460	+17,509	+2,173	—21,094
West Springfield	329,485	358,405	426,769	567,398	561,239	297,969	315,354	374,856	475,700	571,055	+31,516	+43,051	+51,913	+91,698	—9,816
Webster	217,118	239,473	256,272	257,698	390,756	198,490	199,718	217,288	303,894	335,559	+18,628	+39,755	+38,984	—46,196	+55,197
Plymouth	332,348	375,095	474,545	518,455	607,451	333,197	358,308	401,321	479,194	545,431	—849	+16,787	+73,224	+39,261	+62,020
Wakefield	463,555	522,499	590,446	696,806	760,375	441,731	490,425	534,169	673,747	739,517	+21,824	+32,074	+56,277	+23,059	+20,858
Clinton	321,227	297,641	314,230	385,902	422,773	295,738	289,797	296,969	350,358	412,642	+25,489	+7,844	+17,261	+35,544	+10,131
Adams	188,921	227,763	264,918	340,611	397,796	190,814	244,642	254,428	308,280	330,507	—1,893	—16,879	+10,490	+32,331	+67,289
Norwood	369,124	438,375	517,255	582,154	690,658	329,403	375,703	479,047	609,703	696,566	+39,721	+62,672	+38,208	—27,549	—5,908
Easthampton	222,553	303,624	267,930	392,422	316,935	214,689	230,504	225,808	270,193	313,208	+7,864	+73,120	+42,122	+122,229	+3,727
Danvers	327,815	320,854	407,850	444,088	489,298	309,188	330,768	348,057	414,288	428,925	+18,627	—9,914	+59,793	+29,800	+60,373
Natick	321,018	344,414	419,234	430,885	511,743	305,594	341,779	371,644	465,657	501,879	+15,424	+2,635	+47,590	—34,772	+9,864
Saugus	205,839	246,102	300,852	331,958	359,853	220,374	247,174	266,069	333,130	359,182	—14,535	—1,072	+34,783	—1,172	+671
Dedham	334,878	359,711	424,701	545,288	550,669	304,562	340,464	382,231	485,262	511,643	+30,316	+19,247	+42,470	+60,026	+39,026
Belmont	324,802	352,018	438,520	507,324	561,688	306,871	325,277	411,213	492,860	573,863	+17,931	+26,741	+27,307	+14,464	—12,175
Braintree	292,144	328,587	386,807	503,899	540,735	263,559	303,518	328,410	439,788	500,472	+28,585	+25,069	+58,397	+64,111	+40,263
Winchester	419,603	463,096	478,596	585,748	666,327	413,981	432,373	440,726	528,902	566,402	+5,622	+30,723	+37,870	+56,846	+99,925
Northbridge	143,566	153,141	184,449	141,354	269,679	147,775	116,049	154,367	187,838	216,610	—4,209	+37,092	+30,082	—46,484	+53,069
Amesbury	255,279	250,431	282,290	275,201	340,946	223,372	244,391	286,524	329,115	319,968	+31,907	+6,040	—4,234	—53,914	+20,978
Palmer	134,158	174,621	167,088	197,670	256,545	138,659	139,259	159,655	190,421	261,008	—4,501	+35,362	+7,433	+7,249	—4,463
Athol	243,011	306,130	305,384	283,283	391,425	220,350	238,588	245,565	318,210	334,599	+22,661	+67,542	+59,819	—34,927	+56,826
Milton	544,652	541,763	617,141	742,115	743,276	501,206	499,731	562,985	662,961	663,896	+43,446	+42,032	+54,156	+79,154	+79,380
N. Attleborough	306,824	321,528	346,453	422,272	430,190	278,195	290,673	328,728	402,454	422,933	+28,629	+30,855	+17,725	+19,818	+7,257
Ware	138,060	154,628	155,640	243,386	253,177	140,731	147,271	170,235	216,315	235,053	—2,671	+7,357	—14,595	+27,071	+18,124
Middleborough	191,639	193,210	226,684	316,821	365,060	181,097	180,160	219,579	298,351	344,048	+10,542	+13,050	+7,105	+18,470	+21,012
Bridgewater	109,217	131,230	154,904	186,758	177,711	112,063	119,022	145,733	181,696	190,768	—2,846	+12,208	+9,171	+5,062	—13,057
Andover	231,445	252,914	290,643	339,773	356,622	212,298	233,587	253,601	302,702	322,830	+19,147	+19,327	+37,042	+37,071	+33,792
Swampscott	361,697	396,672	416,952	459,936	481,756	357,432	370,580	376,817	434,534	482,063	+4,265	+26,092	+40,135	+25,402	—307

Stoneham	220,804	195,173	258,258	311,048	306,841	213,840	225,168	220,113	268,537	281,806	+6,964	−29,995	+38,145	+42,511	+25,035
Montague	145,923	134,692	179,085	178,161	227,023	125,079	132,060	147,838	180,481	196,630	+20,844	+2,632	+31,247	−2,320	+30,393
Hudson	188,716	200,426	240,497	317,689	283,634	172,868	200,122	225,418	276,795	274,107	+15,848	+304	+15,079	+40,894	+9,527
Rockland	173,174	181,332	218,455	226,028	294,833	150,483	178,584	192,338	228,458	258,933	+22,691	+2,748	+26,117	−2,430	+35,900
Ludlow	99,784	110,666	145,257	201,319	224,992	92,775	104,931	141,426	182,857	232,500	+7,009	+5,735	+3,831	+18,462	−7,508
Reading	299,700	356,993	442,982	513,641	560,307	299,080	358,052	403,854	488,717	523,985	+620	−1,059	+39,128	+24,924	+36,322
Marblehead	317,468	358,293	459,717	490,897	540,852	328,047	369,464	397,204	489,532	483,213	−10,579	−11,171	+62,513	+1,365	+57,639
Fairhaven	121,103	138,115	190,989	202,535	257,415	114,362	142,310	174,163	223,776	275,618	+6,741	−4,195	+16,826	−21,241	−18,203
Whitman	149,394	200,819	198,986	211,701	233,460	155,574	162,991	184,107	209,574	227,671	−6,180	+37,828	+14,879	+2,127	+5,789
Maynard	57,416	156,000	144,019	174,744	195,080	98,012	119,452	128,287	154,221	166,496	−40,596	+36,548	+15,732	+20,523	+28,584
Needham	225,240	213,466	250,523	290,520	376,939	190,180	212,800	225,015	290,314	323,785	+35,060	+666	+25,508	+206	+53,154
Grafton	99,305	106,248	102,178	129,879	156,763	88,100	88,185	106,127	129,121	146,737	+11,205	+18,063	−3,949	+758	+10,026
Stoughton	152,978	162,318	208,898	223,541	220,468	147,898	165,172	182,728	214,422	218,058	+5,080	−2,854	+26,170	+9,119	+2,410
Franklin	171,784	166,501	199,343	242,883	256,695	161,684	162,138	177,545	222,640	248,689	+10,100	+4,363	+21,798	+20,243	+8,006
Dartmouth	138,689	133,608	180,024	199,762	252,179	118,876	123,027	132,286	173,980	228,069	+19,813	+10,581	+47,738	+25,782	+24,110
Concord	312,518	356,394	380,854	487,139	457,018	306,073	336,983	355,649	442,705	450,800	+6,445	+19,411	+25,205	+44,434	+6,218
Lexington	277,549	297,954	320,009	395,791	422,922	267,725	282,837	309,461	363,030	419,634	+9,824	+15,117	+10,548	+32,761	+3,288
Great Barrington	117,390	119,587	128,629	190,431	191,305	112,259	114,376	135,331	175,870	186,100	+5,131	+5,211	−6,702	+14,561	+5,205
North Andover	208,501	223,797	185,732	306,062	261,091	168,366	174,423	189,153	241,730	244,256	+40,135	+49,374	−3,421	+64,332	+16,835
Mansfield	166,733	233,852	261,210	319,811	296,551	158,883	217,392	269,398	311,184	349,763	+7,850	+16,460	−8,188	+8,627	−53,212
Wellesley	339,102	354,895	476,525	527,934	533,261	339,470	363,898	418,996	487,233	529,915	−368	−9,003	+57,529	+40,701	+3,346
Ipswich	191,988	209,448	196,800	248,435	277,021	180,685	202,661	199,350	248,451	271,211	+11,303	+6,787	−2,550	−16	+5,810
Canton	155,034	160,846	207,877	232,301	259,783	155,600	170,161	188,783	219,455	248,706	−566	−9,315	+19,094	+12,846	+11,077
Spencer	99,272	107,306	119,373	134,916	122,728	96,473	97,924	107,432	127,892	125,991	+2,799	+9,382	+11,941	+7,024	−3,263
Winchendon	127,433	137,534	163,599	188,719	198,767	128,435	133,740	141,805	185,679	196,850	−1,002	+3,794	+21,794	+3,040	+1,917
Westborough	100,124	92,826	115,532	119,833	129,119	98,001	101,511	112,418	129,842	133,205	+2,123	−8,685	+3,114	−10,009	−4,086
Abington	137,412	125,953	176,643	152,811	200,309	122,375	122,899	142,134	173,723	180,991	+15,037	+3,054	+34,509	−20,912	+19,318
Chelmsford	99,148	121,514	152,147	183,267	180,769	95,898	103,903	119,946	157,292	184,827	+3,250	+17,611	+32,201	+25,975	−4,058
Millbury	81,431	106,697	100,789	135,210	158,900	80,375	88,615	103,745	125,100	161,428	+1,056	+18,082	−2,956	+10,110	−2,528
Hingham	203,501	210,484	249,957	312,167	332,354	189,601	196,096	236,269	296,852	297,273	+13,900	+14,388	+13,688	+15,315	+35,081
Amherst	126,894	127,277	178,917	204,061	196,693	119,321	130,986	162,904	186,396	193,868	+7,573	−3,709	+16,013	+17,665	+2,825
South Hadley	128,668	124,080	138,832	210,381	222,145	112,262	112,224	134,816	193,775	200,207	+16,406	+11,856	+4,016	+16,606	+21,938
Walpole	180,047	217,752	263,507	289,005	354,627	188,511	207,042	236,799	315,422	325,913	−8,464	+10,710	+26,708	−26,417	+28,714
Orange	124,607	131,417	151,235	139,493	198,339	116,834	127,054	136,876	167,840	187,664	+7,773	+4,363	+14,359	−28,347	+10,675
Uxbridge[1]	–	–	120,465	122,545	170,779	–	–	112,627	127,454	145,199	–	–	+7,838	−4,909	+25,580
Dracut[1]	–	–	90,241	90,296	128,685	–	–	81,546	93,892	110,082	–	–	+8,695	−3,596	+18,603
Easton	123,542	107,052	149,520	152,817	178,573	122,089	131,122	134,293	151,249	171,601	+1,453	−24,070	+15,227	+1,568	+6,972
Agawam[1]	–	–	114,382	129,792	136,081	–	–	110,043	133,591	149,407	–	–	+4,339	−3,799	−13,326
75 Towns	**$18,948,546**	**$20,873,287**	**$24,172,545**	**$28,380,062**	**$30,888,116**	**$18,073,714**	**$19,552,823**	**$22,143,534**	**$26,994,456**	**$29,629,391**	**+$874,832**	**+$1,320,464**	**+$2,029,011**	**+$1,385,606**	**+$1,258,725**

[1] Included in 1919 for the first time in the towns over 5,000 population.

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Cities.

Cities. (In order of population, 1920)	Totals	Maintenance	Interest	Debt Requirements	Percentages		
					Maintenance	Interest	Debt Requirements
Boston	$48,735,645.28	$38,779,696.40	$6,497,675.47	$3,458,273.41	79.6	13.3	7.1
Worcester	8,073,260.62	6,707,318.89	613,994.23	751,947.50	83.1	7.6	9.3
Springfield	6,845,642.49	5,753,401.59	532,740.90	559,500.00	84.0	7.8	8.2
New Bedford	6,299,891.20	4,754,129.89	655,539.31	890,222.00	75.5	10.4	14.1
Fall River	5,043,893.13	3,943,790.63	437,535.01	662,567.49	78.2	8.7	13.1
Lowell	4,728,935.33	3,881,287.51	355,097.82	492,550.00	82.1	7.5	10.4
Cambridge	5,468,335.34	4,394,036.93	556,150.81	518,147.60	80.3	10.2	9.5
Lynn	3,925,411.07	3,189,937.45	315,078.30	420,395.32	81.3	8.0	10.7
Lawrence	3,664,629.56	3,000,834.07	245,496.49	418,299.00	81.9	6.7	11.4
Somerville	2,984,077.55	2,503,353.86	235,740.50	244,983.19	83.9	7.9	8.2
Brockton	2,987,028.73	2,308,097.79	270,994.67	407,936.27	77.3	9.1	13.6
Holyoke	3,789,991.01	3,291,463.28	204,527.73	294,000.00	86.8	5.4	7.8
Haverhill	2,142,569.16	1,821,422.68	124,601.48	196,545.00	85.0	5.8	9.2
Malden	1,881,919.13	1,491,056.94	204,624.16	186,238.03	79.2	10.9	9.9
Quincy	2,574,055.60	1,905,483.80	245,061.46	423,510.34	74.0	9.5	16.5
Newton	2,832,934.99	2,365,979.08	283,663.29	183,292.62	83.5	10.0	6.5
Chelsea	1,689,049.64	1,324,861.12	228,187.09	136,001.43	78.4	13.5	8.1
Salem	1,875,521.54	1,508,088.98	143,932.56	223,500.00	80.4	7.7	11.9
Pittsfield	1,658,521.55	1,218,464.08	147,457.47	292,600.00	73.5	8.9	17.6
Fitchburg	1,937,634.84	1,576,832.01	149,702.83	211,100.00	81.4	7.7	10.9
Everett	1,607,919.04	1,288,309.93	164,715.53	154,893.58	80.1	10.3	9.6
Medford	1,617,768.10	1,230,555.80	175,880.63	211,331.67	76.1	10.9	13.0
Taunton	1,770,703.69	1,393,101.12	170,698.57	206,904.00	78.7	9.6	11.7
Chicopee	1,479,669.64	1,157,711.87	100,957.77	221,000.00	78.3	6.8	14.9
Waltham	1,225,972.90	1,037,689.00	95,729.38	92,554.52	84.6	7.8	7.6
Revere	1,242,868.14	957,629.61	119,646.41	165,592.12	77.1	9.6	13.3
Gloucester	1,056,854.36	869,298.83	70,180.53	117,375.00	82.3	6.6	11.1
Beverly	1,243,330.08	1,024,413.80	68,416.28	150,500.00	82.4	5.5	12.1
North Adams	680,737.87	548,211.72	41,981.15	90,545.00	80.5	6.2	13.3
Northampton	720,337.23	620,932.93	33,074.30	66,330.00	86.2	4.6	9.2
Leominster	616,213.77	527,110.50	35,843.61	53,259.66	85.5	5.8	8.7
Attleboro	874,977.14	710,368.94	72,843.92	91,764.28	81.2	8.3	10.5
Peabody	1,089,571.25	853,485.64	93,085.61	143,000.00	78.3	8.6	13.1
Westfield	856,209.96	772,747.53	27,962.43	55,500.00	90.2	3.3	6.5
Melrose	846,245.58	659,933.94	87,363.45	98,948.19	78.0	10.3	11.7
Woburn	698,105.18	494,932.99	63,083.71	140,088.48	70.9	9.0	20.1
Newburyport	486,442.77	386,221.48	21,671.29	78,550.00	79.4	4.5	16.1
Marlborough	519,952.58	408,910.70	39,676.88	71,365.00	78.7	7.6	13.7
38 Cities	**$137,772,827.04**	**$110,661,103.31**	**$13,930,613.03**	**$13,181,110.70**	**80.3**	**10.1**	**9.6**

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population.

Towns. (In order of population, 1920)	Totals	Maintenance	Interest	Debt Requirements	Percentages		
					Maintenance	Interest	Debt Requirements
Brookline	$2,628,734.78	$2,270,571.38	$150,033.65	$208,129.75	86.4	5.7	7.9
Watertown	1,002,962.50	731,309.08	124,757.65	146,895.77	72.9	12.4	14.7
Arlington	883,587.78	710,848.44	79,569.16	93,170.18	80.5	9.0	10.5
Framingham	810,916.66	668,132.96	70,083.70	72,700.00	82.4	8.6	9.0
Gardner	635,259.82	564,834.94	29,537.38	40,887.50	88.9	4.7	6.4
Greenfield	488,100.90	449,135.66	14,965.24	24,000.00	92.0	3.1	4.9
Winthrop	559,705.45	421,513.20	66,283.22	71,909.03	75.3	11.8	12.9
Methuen	664,461.72	581,481.39	42,413.66	40,566.67	87.5	6.4	6.1
Weymouth	508,021.97	459,145.47	21,824.46	27,052.04	90.4	4.3	5.3
Southbridge	347,784.10	305,085.93	17,398.17	25,300.00	87.7	5.0	7.3
Milford	368,040.13	329,942.91	17,097.22	21,000.00	89.7	4.6	5.7
West Springfield	571,055.45	483,089.76	44,765.69	43,200.00	84.6	7.8	7.6
Webster	335,558.63	311,206.49	9,352.14	15,000.00	92.7	2.8	4.5
Plymouth	545,431.02	497,161.85	17,102.51	31,166.66	91.2	3.1	5.7
Wakefield	739,517.42	651,143.29	39,911.60	48,462.53	88.0	5.4	6.6
Clinton	412,642.27	368,428.06	22,587.28	21,626.93	89.3	5.5	5.2
Adams	330,506.63	297,941.82	13,753.01	18,811.80	90.1	4.2	5.7
Norwood	696,566.17	549,171.91	49,344.26	98,050.00	78.8	7.1	14.1
Easthampton	313,208.09	292,158.15	5,049.94	16,000.00	93.3	1.6	5.1
Danvers	428,925.24	397,534.48	14,535.50	16,855.26	92.7	3.4	3.9
Natick	501,879.20	424,220.99	34,840.54	42,817.67	84.5	7.0	8.5
Saugus	359,181.77	309,965.01	27,345.47	21,871.29	86.3	7.6	6.1
Dedham	511,642.66	447,125.39	28,676.74	35,840.53	87.4	5.6	7.0
Belmont	573,862.71	466,823.97	52,850.31	54,188.43	81.4	9.2	9.4
Braintree	500,472.04	454,508.63	18,949.80	27,013.61	90.8	3.8	5.4
Winchester	566,401.86	471,865.97	41,023.93	53,511.96	83.3	7.2	9.5
Northbridge	216,610.41	199,200.48	10,409.93	7,000.00	92.0	4.8	3.2
Amesbury	319,968.14	260,818.96	25,399.18	33,750.00	81.5	7.9	10.6
Palmer	261,008.07	237,543.83	8,114.24	15,350.00	91.0	3.1	5.9
Athol	334,598.59	274,197.31	21,401.28	39,000.00	81.9	6.4	11.7
Milton	663,895.78	573,549.69	45,144.37	45,201.72	86.4	6.8	6.8
North Attleborough	422,932.92	354,649.05	27,633.87	40,650.00	83.9	6.5	9.6
Ware	235,053.38	219,344.75	6,508.63	9,200.00	93.3	2.8	3.9
Middleborough	344,048.06	326,361.77	8,373.41	9,312.88	94.9	2.4	2.7
Bridgewater	190,767.73	167,986.65	8,031.08	14,750.00	88.1	4.2	7.7
Andover	322,829.72	281,670.59	18,409.13	22,750.00	87.3	5.7	7.0
Swampscott	482,063.13	367,719.32	53,866.24	60,477.57	76.3	11.2	12.5
Stoneham	281,806.08	229,621.26	24,351.57	27,833.25	81.5	8.6	9.9
Montague	196,629.68	186,373.12	5,256.56	5,000.00	94.8	2.7	2.5

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population — Concluded.

Towns. (In order of population, 1920)	Totals	Maintenance	Interest	Debt Requirements	Percentages		
					Maintenance	Interest	Debt Requirements
Hudson	$274,107.43	$242,055.36	$11,302.07	$20,750.00	88.3	4.1	7.6
Rockland	258,932.79	240,095.38	9,337.41	9,500.00	92.7	3.6	3.7
Ludlow	232,499.71	220,120.49	10,379.22	2,000.00	94.7	4.5	0.8
Reading	523,984.95	424,674.09	38,570.04	60,740.82	81.0	7.4	11.6
Marblehead	483,213.29	428,246.06	18,967.23	36,000.00	88.6	3.9	7.5
Fairhaven	275,617.99	239,583.99	14,392.41	21,641.59	86.9	5.2	7.9
Whitman	227,670.65	194,959.42	10,423.11	22,288.12	85.6	4.6	9.8
Maynard	166,496.34	155,522.60	4,973.74	6,000.00	93.4	3.0	3.6
Needham	323,785.50	274,259.31	30,120.10	19,406.09	84.7	9.3	6.0
Grafton	146,736.94	138,865.28	3,571.66	4,300.00	94.7	2.4	2.9
Stoughton	218,058.27	184,239.89	7,818.38	26,000.00	84.5	3.6	11.9
Franklin	248,689.30	207,638.07	18,051.23	23,000.00	83.5	7.3	9.2
Dartmouth	228,068.92	189,786.10	18,825.49	19,457.33	83.2	8.3	8.5
Concord	450,800.16	385,833.82	30,446.34	34,520.00	85.6	6.7	7.7
Lexington	419,633.75	337,972.29	33,422.47	48,238.99	80.5	8.0	11.5
Great Barrington	186,099.77	168,809.56	6,090.21	11,200.00	90.7	3.3	6.0
North Andover	244,256.21	216,883.98	13,622.23	13,750.00	88.8	5.6	5.6
Mansfield	349,762.76	304,735.77	23,026.99	22,000.00	87.1	6.6	6.3
Wellesley	529,914.89	436,939.25	39,400.43	53,575.21	82.5	7.4	10.1
Ipswich	271,210.80	241,900.44	16,710.36	12,600.00	89.2	6.2	4.6
Canton	248,706.44	210,060.47	17,324.27	21,321.70	84.4	7.0	8.6
Spencer	125,990.85	116,819.36	2,671.49	6,500.00	92.7	2.1	5.2
Winchendon	196,849.53	186,753.28	3,596.25	6,500.00	94.9	1.8	3.3
Westborough	133,204.82	118,559.49	7,395.33	7,250.00	89.0	5.6	5.4
Abington	180,990.82	165,264.64	9,526.18	6,200.00	91.3	5.3	3.4
Chelmsford	184,826.88	166,617.43	6,565.95	11,643.50	90.1	3.6	6.3
Millbury	161,427.68	147,124.63	4,803.05	9,500.00	91.1	3.0	5.9
Hingham	297,273.32	288,338.46	5,092.32	3,842.54	97.0	1.7	1.3
Amherst	193,868.27	163,869.20	6,479.07	23,520.00	84.5	3.4	12.1
South Hadley	200,207.43	187,971.61	5,235.82	7,000.00	93.9	2.6	3.5
Walpole	325,913.09	265,863.24	24,849.85	35,200.00	81.6	7.6	10.8
Orange	187,664.04	148,149.57	11,314.47	28,200.00	79.0	6.0	15.0
Uxbridge	145,199.21	132,413.50	5,785.71	7,000.00	91.2	4.0	4.8
Dracut	110,081.77	102,093.64	2,988.13	5,000.00	92.8	2.7	4.5
Easton	171,601.34	164,860.91	6,740.43	–	96.1	3.9	–
Agawam	149,406.70	124,495.57	11,411.13	13,500.00	83.3	7.7	9.0
75 Towns	**$29,629,391.27**	**$25,515,760.06**	**$1,808,182.29**	**$2,305,448.92**	**86.1**	**6.1**	**7.8**

Comparative Statement of Valuation, Revenue for Current Charges, and Current Charges against Revenue — 1917 and 1921.

Cities. (In order of population, 1920)	Valuation				Revenue for Current Charges				Current Charges against Revenue			
	1917	1921	Increase in 1921 over 1917	Percentage of Increase	1917	1921	Increase in 1921 over 1917	Percentage of Increase	1917	1921	Increase in 1921 over 1917	Percentage of Increase
Boston	$1,467,441,043	$1,597,106,943	$129,665,900	8.8	$33,400,547	$50,406,827	$17,006,280	50.9	$34,387,403	$48,735,645	$14,348,242	41.7
Worcester	186,341,156	248,684,988	62,343,832	33.5	5,276,872	8,588,983	3,312,111	62.8	5,171,390	8,073,261	2,901,871	56.1
Springfield	196,433,960	241,733,096	45,299,136	23.1	4,488,143	7,321,346	2,833,203	63.1	4,102,462	6,845,642	2,743,180	66.9
New Bedford	113,667,570	194,700,788	81,033,218	71.3	3,442,454	6,443,194	3,000,740	87.2	3,462,377	6,299,891	2,837,514	82.0
Fall River	110,363,239	192,158,798	81,795,559	74.1	2,972,079	4,781,326	1,809,247	60.9	3,022,388	5,043,893	2,021,505	66.9
Lowell	90,820,901	128,729,604	37,908,703	41.7	2,738,764	4,618,368	1,879,604	68.6	2,769,510	4,728,935	1,959,425	70.7
Cambridge	132,298,162	146,395,972	14,097,810	10.7	3,507,513	5,193,833	1,686,320	48.1	3,807,112	5,468,335	1,661,223	43.6
Lynn	91,789,370	105,599,885	13,810,515	15.0	2,586,837	3,657,950	1,071,113	41.4	2,680,099	3,925,411	1,245,312	46.5
Lawrence	84,102,876	107,637,105	23,534,229	28.0	2,072,003	3,721,346	1,649,343	79.6	2,316,856	3,664,630	1,347,774	58.2
Somerville	78,935,372	86,793,547	7,858,175	10.0	2,083,817	3,049,520	965,703	46.3	2,128,682	2,984,078	855,396	40.2
Brockton	53,311,530	62,579,801	9,268,271	17.4	1,739,556	2,918,690	1,179,134	67.8	1,821,158	2,987,029	1,165,871	64.0
Holyoke	67,119,162	93,428,620	26,309,458	39.2	2,426,868	3,995,693	1,568,825	64.6	2,389,141	3,789,991	1,400,850	58.6
Haverhill	46,435,443	65,017,306	18,581,863	40.0	1,276,616	2,257,941	981,325	76.9	1,309,148	2,142,569	833,421	63.7
Malden	39,850,697	46,213,129	6,362,432	16.0	1,207,379	1,864,954	657,575	54.5	1,271,971	1,881,919	609,948	48.0
Quincy	49,779,275	60,009,743	10,230,468	20.6	1,458,030	2,302,492	844,462	57.9	1,475,471	2,574,056	1,098,585	74.5
Newton	72,510,010	91,660,850	19,150,840	26.4	2,000,372	2,967,606	967,234	48.4	1,983,749	2,832,935	849,186	42.8
Chelsea	33,164,250	41,120,950	7,956,700	24.0	1,072,982	1,470,468	397,486	37.0	1,096,147	1,689,050	592,903	54.1
Salem	41,251,265	46,761,970	5,510,705	13.4	1,198,789	1,776,754	577,965	48.2	1,284,639	1,875,521	590,882	46.0
Pittsfield	40,608,435	46,823,155	6,214,720	15.3	1,111,772	1,610,920	499,148	44.9	1,076,675	1,658,521	581,846	54.0
Fitchburg	40,137,395	52,159,125	12,021,730	30.0	1,246,466	1,833,161	586,695	47.1	1,243,263	1,937,635	694,372	55.9
Everett	38,068,250	44,342,525	6,274,275	16.5	756,899	1,806,111	1,049,212	138.6	994,374	1,607,919	613,545	61.7
Medford	33,495,400	41,537,950	8,042,550	24.0	836,842	1,539,313	702,471	83.9	906,350	1,617,768	711,418	78.5
Taunton	26,454,540	36,620,956	10,166,416	38.4	1,013,931	1,738,266	724,335	71.4	1,055,468	1,770,704	715,236	67.8
Chicopee	26,968,380	43,557,848	16,589,468	61.5	884,553	1,668,286	783,733	88.6	860,829	1,479,670	618,841	71.9
Waltham	31,637,515	40,674,704	9,037,189	28.6	841,752	1,105,171	263,419	31.3	762,886	1,225,973	463,087	60.7
Revere	24,276,750	29,056,100	4,779,350	19.7	668,015	1,124,327	456,312	68.3	725,965	1,242,868	516,903	71.2
Gloucester	25,171,106	30,150,637	4,979,531	19.8	798,721	1,047,342	248,621	31.1	765,435	1,056,854	291,419	38.1
Beverly	33,765,664	42,777,000	9,011,336	26.7	905,049	1,330,291	425,242	47.0	854,289	1,243,330	389,041	45.5
North Adams	16,656,020	22,479,304	5,823,284	35.0	449,353	822,381	373,028	83.0	487,475	680,738	193,263	39.6
Northampton	18,495,818	23,012,120	4,516,302	24.4	556,810	873,298	316,488	56.8	495,909	720,337	224,428	45.3
Leominster	13,647,690	17,916,755	4,269,065	31.3	410,150	607,577	197,427	48.1	385,057	616,214	231,157	60.0
Attleboro	20,484,790	23,243,340	2,758,550	13.5	537,230	882,070	344,840	64.2	497,326	874,977	377,651	75.9
Peabody	20,333,020	21,070,963	737,943	3.6	646,614	1,049,485	402,871	62.3	555,161	1,089,571	534,410	96.3
Westfield	12,764,771	16,884,758	4,119,987	32.3	603,793	866,540	262,747	43.5	569,461	856,210	286,749	50.4
Melrose	18,798,750	22,508,050	3,709,300	19.7	559,471	780,692	221,221	39.5	554,930	846,246	291,316	52.5
Woburn	13,335,062	16,077,809	2,742,747	20.6	435,007	651,723	216,716	49.8	456,508	698,105	241,597	52.9
Newburyport	11,328,921	12,219,426	890,505	7.9	361,628	523,346	161,718	44.7	337,960	486,443	148,483	43.9
Marlborough	11,144,410	13,636,989	2,492,579	22.4	360,505	505,041	144,536	40.1	373,381	519,953	146,572	39.3
38 Cities	**$3,433,187,968**	**$4,153,082,609**	**$719,894,641**	**21.0**	**$88,934,182**	**$139,702,632**	**$50,768,450**	**57.1**	**$90,438,405**	**$137,772,827**	**$47,334,422**	**52.3**

Aggregate Municipal Indebtedness — Comparisons for 1910, 1919, 1920 and 1921.

All Municipalities.

Classification.	1910	1919	1920	1921
General debt	$172,449,046	$184,933,644	$188,654,061	$197,487,313
Public service enterprise debt	66,118,553	77,399,797	75,812,625	76,735,319
Total gross funded or fixed debt	$238,567,599	$262,333,441	$264,466,686	$274,222,632
Sinking funds deducted	70,021,484	74,120,651	73,540,849	72,480,825
Net funded or fixed debt	$168,546,115	$188,212,790	$190,925,837	$201,741,807
To which may be added: —				
Temporary debt	9,139,691	17,847,638	23,519,463	27,582,001
Totals	$177,685,806	$206,060,428	$214,445,300	$229,323,808

Cities.

General debt	$156,308,327	$168,912,651	$170,962,715	$177,436,051
Public service enterprise debt	50,965,550	67,350,665	66,195,560	67,309,543
Total gross funded or fixed debt	$207,273,877	$236,263,316	$237,158,275	$244,745,594
Sinking funds deducted	66,843,242	71,631,528	70,977,929	69,829,558
Net funded or fixed debt	$140,430,635	$164,631,788	$166,180,346	$174,916,036
To which may be added: —				
Temporary debt	6,491,302	13,684,848	18,111,872	20,109,010
Totals	$146,921,937	$178,316,636	$184,292,218	$195,025,046

Towns Over 5,000 Population.

General debt	$12,872,337	$13,272,710	$14,560,343	$16,408,409
Public service enterprise debt	12,071,146	7,625,942	7,302,495	7,043,097
Total gross funded or fixed debt	$24,943,483	$20,898,652	$21,862,838	$23,451,506
Sinking funds deducted	2,646,536	2,131,250	2,184,326	2,283,048
Net funded or fixed debt	$22,296,947	$18,767,402	$19,678,512	$21,168,458
To which may be added: —				
Temporary debt	1,873,512	2,522,406	3,352,537	4,829,445
Totals	$24,170,459	$21,289,808	$23,031,049	$25,997,903

Towns Under 5,000 Population.

General debt	$3,268,382	$2,748,283	$3,131,003	$3,642,853
Public service enterprise debt	3,081,857	2,423,190	2,314,570	2,382,679
Total gross funded or fixed debt	$6,350,239	$5,171,473	$5,445,573	$6,025,532
Sinking funds deducted	531,706	357,873	378,594	368,219
Net funded or fixed debt	$5,818,533	$4,813,600	$5,066,979	$5,657,313
To which may be added: —				
Temporary debt	774,877	1,640,384	2,055,054	2,643,546
Totals	$6,593,410	$6,453,984	$7,122,033	$8,300,859

Aggregate Municipal Indebtedness — General and Enterprise Debt.

All Municipalities.

Years.	General				Enterprise			
	Total Debt	Sinking Fund	Net Debt	Percentage of Assessed Valuation	Total Debt	Sinking Fund	Net Debt	Percentage of Assessed Valuation
1910	$172,449,046	$52,204,783	$120,244,263	3.08	$66,118,553	$17,816,701	$48,301,852	1.23
1911	173,838,152	52,498,906	121,339,246	2.98	67,905,599	18,412,755	49,492,844	1.21
1912	176,135,221	53,506,681	122,628,540	2.89	69,978,330	18,116,489	51,861,841	1.22
1913	181,411,912	52,350,312	129,061,600	2.89	72,856,892	18,169,479	54,687,413	1.22
1914	186,690,616	54,261,223	132,429,393	2.85	75,726,130	18,494,320	57,231,810	1.23
1915	188,240,008	54,286,592	133,953,416	2.81	80,297,746	19,462,895	60,834,851	1.27
1916	190,358,678	54,565,681	135,792,997	2.74	80,184,882	19,676,656	60,508,226	1.22
1917	188,483,122	54,156,242	134,326,880	2.96	79,615,838	19,459,623	60,156,215	1.32
1918	182,047,753	55,097,341	126,950,412	2.68	78,115,808	19,442,973	58,672,835	1.24
1919	184,933,644	54,239,272	130,694,372	2.67	77,399,797	19,881,379	57,518,418	1.17
1920	188,654,061	54,563,198	134,090,863	2.50	75,812,625	18,977,651	56,834,974	1.06
1921	197,487,313	53,505,982	143,981,331	2.60	76,735,319	18,974,843	57,760,476	1.04
Cities.								
1910	$156,308,327	$51,281,353	$105,026,974	3.66	$50,965,550	$15,561,889	$35,403,661	1.23
1911	157,687,149	51,497,708	106,189,441	3.55	53,016,602	15,941,147	37,075,455	1.24
1912	159,356,669	52,402,407	106,954,262	3.43	55,393,100	15,733,375	39,659,725	1.27
1913	163,672,480	51,256,337	112,416,143	3.45	58,134,150	15,689,692	42,444,458	1.31
1914	168,762,180	53,105,621	115,656,559	3.45	61,756,450	16,421,523	45,334,927	1.35
1915	171,013,397	53,156,911	117,856,486	3.38	67,359,600	17,589,347	49,770,253	1.43
1916	172,798,266	53,628,557	119,169,709	3.29	67,964,700	17,756,911	50,207,789	1.38
1917	171,888,289	53,273,394	118,614,895	3.47	68,397,575	17,716,195	50,681,380	1.48
1918	166,551,466	54,174,023	112,377,443	3.13	67,642,970	17,859,240	49,783,730	1.39
1919	168,912,651	53,435,295	115,477,356	3.12	67,350,665	18,196,233	49,154,432	1.33
1920	170,962,715	53,734,395	117,228,320	2.91	66,195,560	17,243,534	48,952,026	1.22
1921	177,436,051	52,647,401	124,788,650	3.00	67,309,543	17,182,157	50,127,386	1.21
Towns Over 5,000 Population.								
1910	$12,872,337	$705,545	$12,166,792	1.89	$12,071,146	$1,940,991	$10,130,155	1.58
1911	12,995,469	777,359	12,218,110	1.84	11,655,104	2,139,855	9,515,249	1.43
1912	13,415,481	846,171	12,569,310	1.83	11,385,866	2,149,645	9,236,221	1.34
1913	14,127,793	857,575	13,270,218	1.80	11,109,498	2,213,560	8,895,938	1.21
1914	14,786,152	972,454	13,813,698	1.66	10,702,906	1,779,281	8,923,625	1.07
1915	14,080,973	924,478	13,156,495	1.61	9,672,663	1,583,620	8,089,043	0.99
1916	14,318,561	746,270	13,572,291	1.62	9,098,470	1,599,645	7,498,825	0.89
1917	13,661,204	713,669	12,947,535	1.80	8,274,635	1,492,035	6,782,600	0.94
1918	12,892,528	739,663	12,152,865	1.65	7,720,785	1,350,584	6,370,201	0.86
1919	13,272,710	703,405	12,569,305	1.64	7,625,942	1,427,845	6,198,097	0.81
1920	14,560,343	729,112	13,831,231	1.60	7,302,495	1,455,214	5,847,281	0.68
1921	16,408,409	791,859	15,616,550	1.73	7,043,097	1,491,189	5,551,908	0.61
Towns Under 5,000 Population.								
1910	$3,268,382	$217,885	$3,050,497	0.77	$3,081,857	$313,821	$2,768,036	0.70
1911	3,155,534	223,839	2,931,695	0.69	3,233,893	331,753	2,902,140	0.69
1912	3,363,071	258,103	3,104,968	0.70	3,199,364	233,469	2,965,895	0.66
1913	3,611,639	236,400	3,375,239	0.70	3,613,244	266,227	3,347,017	0.70
1914	3,142,284	183,148	2,959,136	0.65	3,266,774	293,516	2,973,258	0.65
1915	3,145,638	205,203	2,940,435	0.63	3,265,483	289,928	2,975,555	0.63
1916	3,241,851	190,854	3,050,997	0.61	3,121,712	320,100	2,801,612	0.56
1917	2,933,629	169,179	2,764,450	0.69	2,943,628	251,393	2,692,235	0.67
1918	2,603,759	183,655	2,420,104	0.58	2,752,053	233,149	2,518,904	0.60
1919	2,748,283	100,572	2,647,711	0.61	2,423,190	257,301	2,165,889	0.50
1920	3,131,003	99,691	3,031,312	0.65	2,314,570	278,903	2,035,667	0.43
1921	3,642,853	66,722	3,576,131	0.73	2,382,679	301,497	2,081,182	0.42

Net Funded or Fixed Debt and Assessed Valuation.

Years.	Assessed Valuation		Net Funded or Fixed Debt		Percentages		Ratio of Net Funded or Fixed Debt to Assessed Valuation
	Amount	Yearly Increase	Amount	Yearly Increase	Yearly Increase of Assessed Valuation	Yearly Increase of Net Funded or Fixed Debt	
1910 . . .	$3,907,892,598	–	$168,546,115	–	–	–	4.31
1911 . . .	4,077,235,263	$169,342,665	170,832,090	$2,285,975	4.3	1.4	4.19
1912 . . .	4,249,699,855	172,464,592	174,490,381	3,658,291	4.2	2.1	4.11
1913 . . .	4,471,736,046	222,036,191	183,749,013	9,258,632	5.2	5.3	4.11
1914 . . .	4,644,814,610	173,078,564	189,661,203	5,912,190	3.9	3.2	4.08
1915 . . .	4,769,860,495	125,045,885	194,788,267	5,127,064	2.7	2.7	4.08
1916 . . .	4,962,238,008	192,377,513	196,301,223	1,512,956	4.0	0.8	3.96
1917 . . .	4,538,998,071	[1]423,239,937	194,483,095	[1]1,818,128	[1]8.5	[1]0.9	4.28
1918 . . .	4,738,976,589	199,978,518	185,623,247	[1]8,859,848	4.4	[1]4.6	3.92
1919 . . .	4,903,775,948	164,799,359	188,212,790	2,589,543	3.5	1.4	3.84
1920 . . .	5,354,086,810	450,310,862	190,925,837	2,713,047	9.2	1.4	3.57
1921 . . .	5,546,646,240	192,559,430	201,741,807	10,815,970	3.6	5.7	3.64

[1] Decrease.

Net Debt, January 1, 1923, and Ratio of Net Debt to Valuation: Cities.

Cities.	Population	Valuation, 1922	Net Debt, January 1, 1923					Ratio of Net Debt to Valuation		
			General Debt			Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt	Total Debt
			Inside Limit	Outside Limit	Total					
Attleboro	19,731	$22,918,985	$321,700.00	$199,416.18	$521,116.18	$337,121.01	$858,237.19	2.27	1.47	3.74
Beverly	22,561	42,735,800	692,000.00	166,000.00	858,000.00	133,500.00	991,500.00	2.01	0.31	2.32
Boston	748,060	1,678,436,006	35,592,652.57	14,432,101.53	50,024,754.10	32,653,371.78	82,678,125.88	2.98	1.95	4.93
Brockton	66,254	64,377,663	1,202,850.00	1,942,100.00	3,144,950.00	1,051,070.91	4,196,020.91	4.89	1.63	6.52
Cambridge	109,694	147,419,715	3,034,524.61	2,337,585.91	5,372,110.52	843,958.31	6,216,068.83	3.65	0.57	4.22
Chelsea	43,184	43,822,300	732,446.00	1,188,458.00	1,920,904.00	5,000.00	1,925,904.00	4.38	0.01	4.39
Chicopee	36,214	44,971,820	849,100.00	375,000.00	1,224,100.00	258,500.00	1,482,600.00	2.72	0.58	3.30
Everett	40,120	45,141,725	765,536.75	713,626.26	1,479,163.01	–	1,479,163.01	3.28	–	3.28
Fall River	120,485	183,639,670	3,816,967.05	2,855,621.73	6,672,588.78	433,006.72	7,105,595.50	3.63	0.24	3.87
Fitchburg	41,029	54,270,775	898,700.00	918,438.42	1,817,138.42	415,520.80	2,232,659.22	3.35	0.76	4.11
Gardner[1]	16,971	17,313,467	381,950.00	218,500.00	600,450.00	184,500.00	784,950.00	3.47	1.06	4.53
Gloucester	22,947	31,137,355	461,000.00	103,000.00	564,000.00	727,000.00	1,291,000.00	1.81	2.34	4.15
Haverhill	53,884	64,535,468	819,601.72	138,564.35	958,166.07	134,701.75	1,092,867.82	1.48	0.21	1.69
Holyoke	60,203	95,186,590	1,770,000.00	199,000.00	1,969,000.00	1,102,956.70	3,071,956.70	2.07	1.16	3.23
Lawrence	94,270	112,010,010	2,296,165.34	1,455,500.00	3,751,665.34	146,121.88	3,897,787.22	3.35	0.13	3.48
Leominster	19,744	18,757,035	300,432.25	21,000.00	321,432.25	45,451.74	366,883.99	1.72	0.24	1.96
Lowell	112,759	130,607,793	2,822,730.00	2,802,750.00	5,625,480.00	297,750.00	5,923,230.00	4.31	0.23	4.54
Lynn	99,148	104,573,479	2,349,978.21	699,674.67	3,049,652.88	1,059,626.31	4,109,279.19	2.92	1.01	3.93
Malden	49,103	47,087,457	680,700.00	966,813.09	1,647,513.09	5,789.91	1,653,303.00	3.50	0.01	3.51
Marlborough	15,028	13,907,704	264,900.00	136,210.41	401,110.41	27,152.44	428,262.85	2.88	0.20	3.08
Medford	39,038	43,681,450	759,890.71	968,888.81	1,728,779.52	23,619.61	1,752,399.13	3.96	0.05	4.01
Melrose	18,204	23,134,000	366,074.55	143,503.58	509,578.13	73,114.87	582,693.00	2.20	0.32	2.52
New Bedford	121,217	200,977,841	4,258,589.72	6,838,741.04	11,097,330.76	1,043,125.10	12,140,455.86	5.52	0.52	6.04
Newburyport	15,618	12,579,826	211,967.20	290,570.54	502,537.74	194,000.00	696,537.74	4.00	1.54	5.54
Newton	46,054	95,667,846	1,527,000.00	1,209,821.29	2,736,821.29	169,892.59	2,906,713.88	2.86	0.18	3.04
North Adams	22,282	23,142,175	299,450.96	273,524.06	572,975.02	229,750.00	802,725.02	2.48	0.99	3.47
Northampton	21,951	23,115,284	364,616.00	–	364,616.00	22,000.00	386,616.00	1.58	0.09	1.67
Peabody	19,552	21,131,979	505,000.00	677,000.00	1,182,000.00	253,000.00	1,435,000.00	5.59	1.20	6.79
Pittsfield	41,763	48,134,710	758,150.00	849,000.00	1,607,150.00	1,096,000.00	2,703,150.00	3.34	2.28	5.62
Quincy	47,876	60,924,725	1,099,700.00	1,473,900.00	2,573,600.00	304,500.00	2,878,100.00	4.22	0.50	4.72
Revere	28,823	30,900,700	599,697.90	938,560.40	1,538,258.30	185,710.00	1,723,968.30	4.98	0.60	5.58
Salem	42,529	47,840,850	987,000.00	921,500.00	1,908,500.00	544,500.00	2,453,000.00	3.99	1.14	5.13
Somerville	93,091	88,166,539	1,448,000.00	16,000.00	1,459,000.00	–	1,459,000.00	1.65	–	1.65
Springfield	129,614	244,564,627	4,502,745.00	3,949,000.00	8,451,745.00	1,402,762.00	9,854,507.00	3.46	0.57	4.03
Taunton	37,137	37,384,860	478,781.47	556,125.91	1,034,907.38	877,272.93	1,912,180.31	2.77	2.34	5.11
Waltham	30,915	41,691,550	767,475.40	12,636.19	780,111.59	–	780,111.59	1.87	–	1.87
Westfield	18,604	16,718,456	324,000.00	–	324,000.00	155,000.00	479,000.00	1.94	0.93	2.87
Woburn	16,574	16,648,337	356,500.00	154,600.00	511,100.00	401,300.00	912,400.00	3.07	2.41	5.48
Worcester	179,754	259,151,620	3,119,414.79	574,965.01	3,694,379.80	2,462,241.72	6,156,621.52	1.43	0.95	2.38
39 Cities	**2,761,985**	**$4,298,408,192**	**$82,782,988.20**	**$51,717,697.38**	**$134,500,685.58**	**$49,299,889.08**	**$183,800,574.66**	**3.13**	**1.15**	**4.28**

[1] Became a city January 1, 1923.

Net Debt, January 1, 1923, and Ratio of Net Debt to Valuation: Towns Over 5,000 Population.

Towns. (Over 5,000 Population.)	Population	Valuation, 1922	Net Debt, January 1, 1923					Ratio of Net Debt to Valuation		
			General Debt			Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt	Total Debt
			Inside Limit	Outside Limit	Total					
Abington	5,787	$4,439,318	$38,500.00	$10,800.00	$49,300.00	$78,000.00	$127,300.00	1.11	1.76	2.87
Adams	12,967	10,988,317	205,000.00	300,000.00	505,000.00	–	505,000.00	4.60	–	4.60
Agawam	5,023	6,014,180	85,000.00	237,000.00	322,000.00	110,500.00	432,500.00	5.35	1.84	7.19
Amesbury	10,036	10,465,822	118,500.00	65,000.00	183,500.00	140,000.00	323,500.00	1.75	1.34	3.09
Amherst	5,550	7,482,443	69,400.00	45,000.00	114,400.00	–	114,400.00	1.53	–	1.53
Andover	8,268	11,968,320	267,994.99	–	267,994.99	103,590.50	371,585.49	2.24	0.86	3.10
Arlington	18,665	27,111,634	476,089.45	71,422.90	547,512.35	66,734.31	614,246.66	2.02	0.25	2.27
Athol	9,792	9,534,345	206,250.00	90,222.96	296,472.96	239,000.00	535,472.96	3.11	2.51	5.62
Belmont	10,749	16,937,562	278,426.13	322,000.00	600,426.13	56,407.39	656,833.52	3.55	0.33	3.88
Braintree	10,580	12,810,338	63,000.00	104,500.00	167,500.00	–	167,500.00	1.31	–	1.31
Bridgewater	8,438	4,913,385	81,000.00	13,000.00	94,000.00	–	94,000.00	1.91	–	1.91
Brookline	37,748	112,836,500	1,038,060.00	70,270.00	1,108,330.00	196,966.00	1,305,296.00	0.98	0.18	1.16
Canton	5,945	6,465,340	66,000.00	6,000.00	72,000.00	24,000.00	96,000.00	1.11	0.37	1.48
Chelmsford	5,682	6,711,850	142,110.00	–	142,110.00	–	142,110.00	2.12	–	2.12
Clinton	12,979	12,652,095	119,057.40	24,000.00	143,057.40	40,396.23	183,453.63	1.13	0.32	1.45
Concord	6,461	7,532,466	133,141.82	16,491.82	149,633.64	238,846.74	388,480.38	1.99	3.17	5.16
Danvers	11,108	9,348,475	64,000.00	–	64,000.00	187,247.16	251,247.16	0.69	2.00	2.69
Dartmouth	6,493	8,641,725	100,000.00	164,000.00	264,000.00	198,500.00	462,500.00	3.05	2.30	5.35
Dedham	10,792	16,924,925	344,100.00	87,600.00	431,700.00	–	431,700.00	2.55	–	2.55
Dracut	5,280	3,390,239	34,000.00	–	34,000.00	–	34,000.00	1.00	–	1.00
Easthampton	11,261	12,967,682	32,000.00	17,500.00	49,500.00	4,000.00	53,500.00	0.38	0.03	0.41
Easton	5,041	4,719,243	–	–	–	–	–	–	–	–
Fairhaven	7,291	9,785,196	187,642.90	96,442.10	284,085.00	–	284,085.00	2.90	–	2.90
Framingham	17,033	24,868,565	437,800.00	391,500.00	829,300.00	363,891.53	1,193,191.53	3.34	1.46	4.80
Franklin	6,497	6,453,486	86,000.00	48,000.00	134,000.00	158,000.00	292,000.00	2.07	2.45	4.52
Grafton	6,887	4,837,089	59,850.00	30,500.00	90,350.00	–	90,350.00	1.87	–	1.87
Great Barrington	6,315	8,431,372	183,900.00	–	183,900.00	–	183,900.00	2.18	–	2.18
Greenfield	15,462	18,562,571	312,000.00	200,000.00	512,000.00	48,750.00	560,750.00	2.76	0.26	3.02
Hingham	5,604	9,451,558	5,000.00	16,000.00	21,000.00	–	21,000.00	0.22	–	0.22
Hudson	7,607	6,179,653	29,500.00	70,200.00	99,700.00	135,300.00	235,000.00	1.61	2.19	3.80
Ipswich	6,201	7,190,792	80,829.57	32,270.43	113,100.00	112,758.95	225,858.95	1.57	1.57	3.14
Lexington	6,350	10,881,699	223,700.00	93,000.00	316,700.00	78,000.00	394,700.00	2.91	0.72	3.63
Ludlow	7,470	8,775,785	100,500.00	–	100,500.00	–	100,500.00	1.15	–	1.15
Mansfield	6,255	6,368,770	35,446.66	22,500.00	57,946.66	222,688.09	280,634.75	0.91	3.50	4.41
Marblehead	7,324	13,522,508	109,000.00	–	109,000.00	15,999.82	124,999.82	0.80	0.12	0.92
Maynard	7,086	5,394,724	109,000.00	–	109,000.00	–	109,000.00	2.02	–	2.02
Methuen	15,189	17,173,045	224,443.04	142,000.00	366,443.04	155,093.47	521,536.51	2.14	0.90	3.04
Middleborough	8,453	7,243,185	9,100.00	14,000.00	23,100.00	70,500.00	93,600.00	0.32	0.97	1.29
Milford	13,471	12,302,969	177,500.00	128,000.00	305,500.00	–	305,500.00	2.48	–	2.48
Millbury	5,653	4,642,514	79,500.00	–	79,500.00	–	79,500.00	1.71	–	1.71
Milton	9,382	22,600,180	180,000.00	8,500.00	188,500.00	100,000.00	288,500.00	0.84	0.44	1.28
Montague	7,675	9,499,142	118,000.00	–	118,000.00	–	118,000.00	1.24	–	1.24

Natick	10,907	10,041,500	93,100.00	174,326.17	267,426.17	104,429.30	371,855.47	2.66	1.04	3.70
Needham	7,012	11,856,492	180,800.00	128,000.00	308,800.00	139,000.00	447,800.00	2.61	1.17	3.78
North Andover	6,265	7,715,015	53,000.00	24,000.00	77,000.00	39,645.35	116,645.35	1.00	0.51	1.51
North Attleborough	9,238	8,912,635	161,000.00	154,000.00	315,000.00	3,772.27	318,772.27	3.54	0.04	3.58
Northbridge	10,174	6,682,209	108,000.00	247,000.00	355,000.00	–	355,000.00	5.31	–	5.31
Norwood	12,627	19,871,590	457,350.00	261,000.00	718,350.00	160,500.00	878,850.00	3.61	0.81	4.42
Orange	5,393	5,196,765	61,400.00	–	61,400.00	–	61,400.00	1.18	–	1.18
Palmer	9,896	10,927,721	105,000.00	170,000.00	275,000.00	–	275,000.00	2.52	–	2.52
Plymouth	13,045	21,909,495	74,100.00	45,000.00	119,100.00	29,133.26	148,233.26	0.55	0.13	0.68
Reading	7,439	9,860,206	63,500.00	169,000.00	232,500.00	235,900.00	468,400.00	2.36	2.39	4.75
Rockland	7,544	6,712,024	24,000.00	18,000.00	42,000.00	7,000.00	49,000.00	0.63	0.10	0.73
Saugus	10,874	8,961,675	182,500.00	–	182,500.00	55,000.00	237,500.00	2.04	0.61	2.65
Southbridge	14,245	11,488,805	226,090.00	63,391.40	289,481.40	–	289,481.40	2.52	–	2.52
South Hadley	5,527	5,779,316	54,500.00	11,000.00	65,500.00	26,000.00	91,500.00	1.13	0.45	1.58
Spencer	5,930	3,968,293	18,900.00	–	18,900.00	13,500.00	32,400.00	0.48	0.34	0.82
Stoneham	7,873	8,223,150	49,750.00	51,000.00	100,750.00	61,000.00	161,750.00	1.23	0.74	1.97
Stoughton	6,865	6,360,113	87,500.00	103,000.00	190,500.00	20,000.00	210,500.00	3.00	0.31	3.31
Swampscott	8,101	16,746,669	343,900.00	236,950.00	580,850.00	140,978.46	721,828.46	3.47	0.84	4.31
Uxbridge	5,384	6,325,120	82,300.00	–	82,300.00	59,500.00	141,800.00	1.30	0.94	2.24
Wakefield	13,025	15,459,365	213,000.00	478,500.00	691,500.00	236,000.00	927,500.00	4.47	1.53	6.00
Walpole	5,446	9,076,370	209,000.00	22,419.08	231,419.08	142,000.00	373,419.08	2.55	1.56	4.11
Ware	8,525	7,288,685	60,400.00	–	60,400.00	600.00	61,000.00	0.83	0.01	0.84
Watertown	21,457	30,822,601	686,500.00	432,000.00	1,118,500.00	120,000.00	1,238,500.00	3.63	0.39	4.02
Webster	13,258	9,888,146	16,000.00	–	16,000.00	13,000.00	29,000.00	0.16	0.13	0.29
Wellesley	6,224	20,164,900	125,000.00	283,500.00	408,500.00	108,000.00	516,500.00	2.03	0.53	2.56
Westborough	5,789	3,904,906	16,921.91	15,000.00	31,921.91	10,737.45	42,659.36	0.82	0.27	1.09
West Springfield	13,443	20,994,983	415,288.33	250,000.00	665,288.33	218,000.00	883,288.33	3.17	1.04	4.21
Weymouth	15,057	15,465,577	101,275.43	14,000.00	115,275.43	80,500.00	195,775.43	0.75	0.52	1.27
Whitman	7,147	6,436,128	48,000.00	12,000.00	60,000.00	22,000.00	82,000.00	0.93	0.34	1.27
Winchendon	5,904	5,105,072	55,000.00	4,000.00	59,000.00	18,000.00	77,000.00	1.16	0.35	1.51
Winchester	10,485	23,361,050	141,000.00	156,500.00	297,500.00	61,000.00	358,500.00	1.27	0.26	1.53
Winthrop	15,455	19,176,150	340,098.00	86,000.00	426,098.00	143,000.00	569,098.00	2.22	0.75	2.97
74 Towns	**703,404**	**$913,703,733**	**$11,564,515.63**	**$6,547,306.86**	**$18,111,822.49**	**$5,413,366.28**	**$23,525,188.77**	**1.98**	**0.59**	**2.57**

Net Debt, January 1, 1923, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population.

Towns. (Under 5,000 Population.)	Population	Valuation, 1922	Net Debt, January 1, 1923					Ratio of Net Debt to Valuation		
			General Debt			Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt	Total Debt
			Inside Limit	Outside Limit	Total					
Acton	2,162	$2,479,165	$28,000.00	–	$28,000.00	–	$28,000.00	1.13	–	1.13
Acushnet	3,075	3,171,776	34,848.00	$22,200.00	57,048.00	–	57,048.00	1.80	–	1.80
Ashburnham	2,012	1,484,735	3,500.00	–	3,500.00	$13,170.00	16,670.00	0.23	0.89	1.12
Ashby	834	940,063	23,700.00	–	23,700.00	–	23,700.00	2.52	–	2.52
Ashland	2,287	2,012,720	15,000.00	–	15,000.00	42,500.00	57,500.00	0.75	2.11	2.86
Auburn	3,891	3,108,565	27,405.00	–	27,405.00	–	27,405.00	0.88	–	0.88
Avon	2,176	1,513,201	3,000.00	500.00	3,500.00	1,500.00	5,000.00	0.23	0.10	0.33
Ayer	3,052	3,141,926	24,000.00	–	24,000.00	40,000.00	64,000.00	0.77	1.27	2.04
Barnstable	4,836	11,036,100	63,000.00	–	63,000.00	–	63,000.00	0.57	–	0.57
Barre	3,357	3,216,790	–	–	–	1,000.00	1,000.00	–	0.03	0.03
Bedford	1,362	2,563,226	3,850.00	–	3,850.00	63,600.00	67,450.00	0.15	2.48	2.63
Belchertown	2,058	1,213,590	15,000.00	40,000.00	55,000.00	–	55,000.00	4.53	–	4.53
Bellingham	2,102	1,808,642	27,000.00	–	27,000.00	–	27,000.00	1.49	–	1.49
Bernardston	769	653,724	6,000.00	–	6,000.00	–	6,000.00	0.92	–	0.92
Billerica	3,646	7,142,861	86,500.00	5,000.00	91,500.00	108,952.10	200,452.10	1.28	1.53	2.81
Blackstone	4,299	2,292,739	11,666.67	33,333.33	45,000.00	–	45,000.00	1.96	–	1.96
Blandford	479	972,794	20,640.00	600.00	21,240.00	–	21,240.00	2.18	–	2.18
Bolton	708	951,169	2,000.00	–	2,000.00	–	2,000.00	0.21	–	0.21
Bourne	2,530	6,721,680	63,250.00	–	63,250.00	–	63,250.00	0.94	–	0.94
Boxborough	298	348,409	150.00	–	150.00	–	150.00	0.04	–	0.04
Boylston	794	688,295	500.00	–	500.00	3,000.00	3,500.00	0.07	0.44	0.51
Brookfield	1,437	1,109,055	–	10,000.00	10,000.00	7,500.00	17,500.00	0.90	0.68	1.58
Buckland	1,433	2,390,708	26,000.00	3,843.90	29,843.90	–	29,843.90	1.25	–	1.25
Burlington	885	1,520,897	8,000.00	–	8,000.00	–	8,000.00	0.53	–	0.53
Carver	891	2,432,945	1,350.00	3,000.00	4,350.00	–	4,350.00	0.18	–	0.18
Charlton	1,995	1,643,750	10,000.00	30,000.00	40,000.00	–	40,000.00	2.43	–	2.43
Chatham	1,737	3,344,950	5,800.00	–	5,800.00	–	5,800.00	0.17	–	0.17
Cheshire	1,476	971,711	25,000.00	30,000.00	55,000.00	–	55,000.00	5.66	–	5.66
Chester	1,302	1,030,045	27,000.00	24,500.00	51,500.00	–	51,500.00	5.00	–	5.00
Chilmark	240	469,749	6,000.00	–	6,000.00	–	6,000.00	1.28	–	1.28
Clarksburg	1,136	615,327	4,700.00	–	4,700.00	–	4,700.00	0.76	–	0.76
Cohasset	2,639	6,965,306	18,000.00	1,047.42	19,047.42	–	19,047.42	0.27	–	0.27
Colrain	1,607	1,367,770	1,500.00	–	1,500.00	–	1,500.00	0.11	–	0.11
Dalton	3,752	5,330,038	24,000.00	–	24,000.00	–	24,000.00	0.45	–	0.45
Dana	599	685,428	–	–	–	14,975.00	14,975.00	–	2.18	2.18
Deerfield	2,803	4,603,609	57,000.00	–	57,000.00	–	57,000.00	1.24	–	1.24
Dennis	1,536	1,641,696	1,800.00	–	1,800.00	–	1,800.00	0.11	–	0.11
Dighton	2,574	3,251,314	21,400.00	2,000.00	23,400.00	–	23,400.00	0.72	–	0.72
Douglas	2,181	1,558,094	36,000.00	–	36,000.00	24,000.00	60,000.00	2.31	1.54	3.85
Dover	867	2,971,655	54,000.00	–	54,000.00	–	54,000.00	1.82	–	1.82
Dudley	3,701	3,382,945	20,000.00	–	20,000.00	64,000.00	84,000.00	0.59	1.89	2.48
Dunstable	353	451,396	–	–	–	6,250.00	6,250.00	–	1.38	1.38
Duxbury	1,553	4,465,690	26,600.00	–	26,600.00	–	26,600.00	0.60	–	0.60
East Bridgewater	3,486	3,806,622	31,800.00	15,000.00	46,800.00	88,250.00	135,050.00	1.23	2.32	3.55

Eastham	430	701,423	1,775.00	–	1,775.00	–	1,775.00	0.25	–	0.25
East Longmeadow	2,352	2,177,390	13,000.00	3,000.00	16,000.00	30,000.00	46,000.00	0.73	1.38	2.11
Edgartown	1,190	2,026,436	3,599.70	–	3,599.70	–	3,599.70	0.18	–	0.18
Egremont	441	696,625	3,125.00	–	3,125.00	–	3,125.00	0.45	–	0.45
Erving	1,295	1,857,671	6,114.83	–	6,114.83	–	6,114.83	0.33	–	0.33
Essex	1,478	1,410,845	4,400.00	–	4,400.00	–	4,400.00	0.31	–	0.31
Falmouth	3,500	11,509,174	37,000.00	–	37,000.00	181,000.00	218,000.00	0.32	1.57	1.89
Foxborough	4,136	3,373,175	14,250.00	2,000.00	16,250.00	–	16,250.00	0.48	–	0.48
Freetown	1,532	1,460,014	11,000.00	–	11,000.00	–	11,000.00	0.75	–	0.75
Georgetown	2,004	1,587,548	–	–	–	16,000.00	16,000.00	–	1.01	1.01
Gill	879	704,630	4,000.00	–	4,000.00	–	4,000.00	0.57	–	0.57
Goshen	224	320,674	6,500.00	–	6,500.00	–	6,500.00	2.03	–	2.03
Gosnold	131	1,063,918	3,000.00	–	3,000.00	–	3,000.00	0.28	–	0.28
Greenwich	399	566,749	100.00	–	100.00	–	100.00	0.02	–	0.02
Groton	2,185	3,300,714	30,000.00	–	30,000.00	–	30,000.00	0.91	–	0.91
Groveland	2,650	1,671,114	3,000.00	–	3,000.00	44,000.00	47,000.00	0.18	2.63	2.81
Hadley	2,784	2,857,094	72,500.00	–	72,500.00	–	72,500.00	2.54	–	2.54
Halifax	563	992,867	4,000.00	1,500.00	5,500.00	–	5,500.00	0.55	–	0.55
Hamilton	1,631	4,468,116	13,000.00	–	13,000.00	–	13,000.00	0.29	–	0.29
Hampden	624	491,252	2,000.00	–	2,000.00	–	2,000.00	0.41	–	0.41
Hancock	464	418,231	200.00	–	200.00	–	200.00	0.05	–	0.05
Hanover	2,575	2,408,170	18,000.00	5,000.00	23,000.00	–	23,000.00	0.96	–	0.96
Hanson	1,910	1,858,082	–	5,000.00	5,000.00	–	5,000.00	0.27	–	0.27
Hardwick	3,085	3,323,835	51,000.00	–	51,000.00	–	51,000.00	1.53	–	1.53
Harvard	2,546	2,054,626	10,000.00	–	10,000.00	–	10,000.00	0.49	–	0.49
Harwich	1,846	2,567,640	600.00	–	600.00	–	600.00	0.02	–	0.02
Hatfield	2,651	2,663,317	27,000.00	–	27,000.00	14,314.94	41,314.94	1.01	0.54	1.55
Holbrook	3,161	2,509,620	24,300.00	1,000.00	25,300.00	30,000.00	55,300.00	1.01	1.19	2.20
Holden	2,970	2,612,383	65,500.00	–	65,500.00	35,600.00	101,100.00	2.51	1.36	3.87
Hopkinton	2,289	2,138,477	7,806.53	2,000.00	9,806.53	9,000.00	18,806.53	0.46	0.42	0.88
Hubbardston	1,045	1,034,855	6,000.00	–	6,000.00	–	6,000.00	0.58	–	0.58
Hull	1,771	14,266,050	276,090.07	35,750.00	311,840.07	3,828.95	315,669.02	2.18	0.03	2.21
Huntington	1,425	1,023,980	11,400.00	–	11,400.00	–	11,400.00	1.11	–	1.11
Kingston	2,505	2,072,280	26,500.00	4,500.00	31,000.00	18,500.00	49,500.00	1.50	0.89	2.39
Lakeville	1,419	1,305,671	2,500.00	1,200.00	3,700.00	–	3,700.00	0.28	–	0.28
Lancaster	2,461	2,730,862	9,000.00	6,000.00	15,000.00	–	15,000.00	0.55	–	0.55
Lanesborough	1,054	929,556	2,840.00	3,000.00	5,840.00	–	5,840.00	0.63	–	0.63
Lee	4,085	3,861,789	29,100.00	–	29,100.00	–	29,100.00	0.75	–	0.75
Leicester	3,635	2,961,605	33,625.00	–	33,625.00	–	33,625.00	1.14	–	1.14
Lenox	2,691	7,085,463	35,000.00	–	35,000.00	–	35,000.00	0.49	–	0.49
Leyden	330	285,532	610.00	–	610.00	–	610.00	0.21	–	0.21
Lincoln	1,042	2,196,072	–	–	–	27,687.87	27,687.87	–	1.26	1.26
Littleton	1,277	1,712,989	30,000.00	3,500.00	33,500.00	50,500.00	84,000.00	1.95	2.95	4.90
Longmeadow	2,618	5,838,687	72,950.00	166,000.00	238,950.00	3,825.61	242,775.61	4.09	0.07	4.16
Lynnfield	1,165	2,157,033	18,500.00	–	18,500.00	–	18,500.00	0.86	–	0.86
Manchester	2,466	11,864,681	–	153,000.00	153,000.00	24,000.00	177,000.00	1.29	0.20	1.49
Marion	1,288	3,477,143	4,750.00	3,000.00	7,750.00	56,000.00	63,750.00	0.22	1.61	1.83
Marshfield	1,379	3,439,280	23,950.00	–	23,950.00	–	23,950.00	0.70	–	0.70
Mashpee	242	574,582	1,600.00	–	1,600.00	–	1,600.00	0.28	–	0.28
Mattapoisett	1,277	2,197,786	10,500.00	4,762.69	15,262.69	63,220.00	78,482.69	0.69	2.88	3.57
Medfield	3,595	2,226,970	4,000.00	2,000.00	6,000.00	15,000.00	21,000.00	0.27	0.67	0.94
Medway	2,956	2,502,185	25,000.00	1,719.76	26,719.76	74,000.00	100,719.76	1.07	2.96	4.03
Mendon	961	913,710	650.00	–	650.00	–	650.00	0.07	–	0.07

Net Debt, January 1, 1923, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population — Concluded.

Towns. (Under 5,000 Population.)	Population	Valuation, 1922	Net Debt, January 1, 1923					Ratio of Net Debt to Valuation		
			General Debt			Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt	Total Debt
			Inside Limit	Outside Limit	Total					
Merrimac	2,173	$1,838,622	$5,000.00	–	$5,000.00	$41,550.00	$46,550.00	0.27	2.26	2.53
Middlefield	280	284,320	2,600.00	$6,400.00	9,000.00	–	9,000.00	3.17	–	3.17
Middleton	1,195	1,199,379	–	1,800.00	1,800.00	2,000.00	3,800.00	0.15	0.17	0.32
Millis	1,485	2,120,957	39,850.00	46,500.00	86,350.00	21,257.88	107,607 88	4.07	1.00	5.07
Millville	2,224	1,365,925	20,700.00	–	20,700.00	–	20,700.00	1.52	–	1.52
Monson	4,826	2,077,814	6,000.00	–	6,000.00	–	6,000.00	0.29	–	0.29
Monterey	282	517,107	2,200.00	–	2,200.00	–	2,200.00	0.43	–	0.43
Montgomery	229	195,676	–	130.00	130.00	–	130.00	0.07	–	0.07
Nahant	1,318	4,339,605	2,000.00	–	2,000.00	–	2,000.00	0.05	–	0.05
Nantucket	2,797	7,131,640	8,000.00	–	8,000.00	–	8,000.00	0.11	–	0.11
New Ashford	116	91,368	–	100.00	100.00	–	100.00	0.11	–	0.11
Newbury	1,303	1,874,119	4,700.00	35,349.93	40,049.93	–	40,049.93	2.14	–	2.14
North Brookfield	2,610	2,289,199	6,000.00	–	6,000.00	3,000.00	9,000.00	0.26	0.13	0.39
Northfield	1,775	1,791,275	10,720.00	13,500.00	24,220.00	–	24,220.00	1.35	–	1.35
North Reading	1,286	1,660,145	14,250.00	3,000.00	17,250.00	–	17,250.00	1.04	–	1.04
Norton	2,374	2,208,075	8,000.00	11,000.00	19,000.00	25,500.00	44,500.00	0.86	1.16	2.02
Norwell	1,348	1,460,150	30,000.00	33,000.00	63,000.00	–	63,000.00	4.31	–	4.31
Oak Bluffs	1,047	3,246,538	17,500.00	–	17,500.00	–	17,500.00	0.54	–	0.54
Oxford	3,820	2,497,831	47,375.00	75,000.00	122,375.00	–	122,375.00	4.90	–	4.90
Paxton	489	515,843	7,300.00	–	7,300.00	3,316.00	10,616.00	1.42	0.64	2.06
Pelham	503	551,328	5,000.00	–	5,000.00	–	5,000.00	0.91	–	0.91
Pembroke	1,358	1,605,275	16,000.00	2,000.00	18,000.00	–	18,000.00	1.12	–	1.12
Pepperell	2,468	2,966,183	4,000.00	–	4,000.00	76,500.00	80,500.00	0.13	2.58	2.71
Plainville	1,365	1,224,231	6,000.00	–	6,000.00	21,000.00	27,000.00	0.49	1.72	2.21
Plympton	469	602,789	8,500.00	969.96	9,469.96	–	9,469.96	1.57	–	1.57
Princeton	682	1,333,498	10,000.00	–	10,000.00	6,000.00	16,000.00	0.75	0.45	1.20
Provincetown	4,246	3,830,915	7,200.00	2,000.00	9,200.00	29,000.00	38,200.00	0.24	0.76	1.00
Randolph	4,756	3,195,450	35,200.00	7,000.00	42,200.00	–	42,200.00	1.32	–	1.32
Raynham	1,695	1,457,384	7,999.00	–	7,999.00	–	7,999.00	0.55	–	0.55
Rehoboth	2,065	1,726,142	22,000.00	–	22,000.00	–	22,000.00	1.27	–	1.27
Rochester	1,047	1,101,177	2,000.00	–	2,000.00	–	2,000.00	0.18	–	0.18
Rockport	3,878	4,761,276	6,900.00	–	6,900.00	29,000.00	35,900.00	0.14	0.61	0.75
Rowley	1,249	1,170,000	1,000.00	–	1,000.00	7,200.00	8,200.00	0.09	0.61	0.70
Russell	1,237	2,650,887	50,800.00	–	50,800.00	36,000.00	86,800.00	1.91	1.36	3.27
Rutland	1,743	1,055,485	5,300.00	–	5,300.00	4,500.00	9,800.00	0.50	0.43	0.93
Salisbury	1,701	2,579,726	27,000.00	–	27,000.00	–	27,000.00	1.05	–	1.05
Sandisfield	460	558,668	320.00	–	320.00	–	320.00	0.06	–	0.06
Sandwich	1,458	1,704,950	4,000.00	–	4,000.00	–	4,000.00	0.23	–	0.23
Savoy	436	244,220	2,200.00	–	2,200.00	–	2,200.00	0.90	–	0.90
Scituate	2,534	8,040,486	78,200.00	14,000.00	92,200.00	–	92,200.00	1.15	–	1.15
Seekonk	2,898	3,287,299	8,000.00	–	8,000.00	–	8,000.00	0.24	–	0.24
Sharon	2,467	4,016,352	85,500.00	23,000.00	108,500.00	33,000.00	141,500.00	2.70	0.82	3.52
Sherborn	1,558	1,806,255	5,500.00	–	5,500.00	–	5,500.00	0.30	–	0.30
Shirley	2,260	1,884,922	17,500.00	–	17,500.00	–	17,500.00	0.93	–	0.93

Shrewsbury	3,708	5,280,045	57,300.00	157,650.00	214,950.00	78,300.00	293,250.00	4.07	1.48	5.55
Somerset	3,520	2,992,833	56,200.00	6,500.00	62,700.00	–	62,700.00	2.10	–	2.10
Southampton	814	797,758	4,220.00	–	4,220.00	–	4,220.00	0.53	–	0.53
Southborough	1,838	2,932,383	9,900.00	–	9,900.00	–	9,900.00	0.34	–	0.34
Southwick	1,194	1,191,409	2,100.00	–	2,100.00	32,800.00	34,900.00	0.18	2.75	2.93
Sterling	1,305	1,531,815	3,600.00	–	3,600.00	6,450.00	10,050.00	0.24	0.42	0.66
Stockbridge	1,764	5,668,339	30,000.00	–	30,000.00	31,000.00	61,000.00	0.53	0.55	1.08
Stow	1,101	1,597,117	4,500.00	2,000.00	6,500.00	–	6,500.00	0.41	–	0.41
Sudbury	1,121	1,695,890	23,000.00	–	23,000.00	–	23,000.00	1.36	–	1.36
Sunderland	1,289	951,303	15,450.00	47,500.00	62,950.00	–	62,950.00	6.62	–	6.62
Sutton	2,578	1,834,211	8,600.00	–	8,600.00	–	8,600.00	0.47	–	0.47
Swansea	2,334	2,306,602	–	3,000.00	3,000.00	–	3,000.00	0.13	–	0.13
Templeton	4,019	2,641,024	63,000.00	50,000.00	113,000.00	10,750.00	123,750.00	4.28	0.41	4.69
Tewksbury	4,450	3,024,606	31,000.00	–	31,000.00	–	31,000.00	1.02	–	1.02
Tisbury	1,275	2,574,476	10,600.00	4,165.00	14,765.00	57,000.00	71,765.00	0.57	2.22	2.79
Topsfield	900	2,559,340	8,000.00	–	8,000.00	–	8,000.00	0.31	–	0.31
Tyngsborough	1,044	1,035,624	4,800.00	–	4,800.00	–	4,800.00	0.46	–	0.46
Wareham	4,415	8,564,594	131,650.00	16,000.00	147,650.00	–	147,650.00	1.72	–	1.72
Warren	3,467	4,219,017	21,985.80	–	21,985.80	–	21,985.80	0.52	–	0.52
Warwick	327	493,416	2,000.00	–	2,000.00	–	2,000.00	0.41	–	0.41
Wayland	1,935	4,135,034	10,000.00	1,000.00	11,000.00	–	11,000.00	0.27	–	0.27
Wellfleet	826	938,399	–	3,000.00	3,000.00	–	3,000.00	0.32	–	0.32
Wenham	1,090	2,787,488	36,500.00	–	36,500.00	–	36,500.00	1.31	–	1.31
West Boylston	1,624	1,516,545	9,000.00	–	9,000.00	2,000.00	11,000.00	0.60	0.13	0.73
West Bridgewater	2,908	2,255,262	32,000.00	–	32,000.00	69,840.00	101,840.00	1.42	3.10	4.52
West Brookfield	1,281	1,119,257	–	–	–	30,500.00	30,500.00	–	2.73	2.73
Westford	3,170	3,219,100	42,400.00	–	42,400.00	–	42,400.00	1.32	–	1.32
West Newbury	1,492	1,116,760	8,000.00	–	8,000.00	–	8,000.00	0.72	–	0.72
Weston	2,282	6,039,738	16,000.00	–	16,000.00	103,000.00	119,000.00	0.26	1.71	1.97
Westport	3,115	4,678,525	79,550.00	7,000.00	86,550.00	–	86,550.00	1.85	–	1.85
Westwood	1,358	2,894,733	9,000.00	–	9,000.00	–	9,000.00	0.31	–	0.31
Whately	1,234	916,016	19,500.00	13,000.00	32,500.00	–	32,500.00	3.55	–	3.55
Wilbraham	2,780	2,322,182	10,000.00	–	10,000.00	–	10,000.00	0.43	–	0.43
Williamsburg	1,866	1,257,704	13,500.00	–	13,500.00	22,600.73	36,100.73	1.07	1.80	2.87
Wilmington	2,581	2,613,375	21,500.00	–	21,500.00	–	21,500.00	0.82	–	0.82
Wrentham	2,808	2,115,965	–	–	–	32,000.00	32,000.00	–	1.51	1.51
Yarmouth	1,229	2,256,079	34,500.00	–	34,500.00	–	34,500.00	1.53	–	1.53
Totals	[1]386,967	[2]$503,317,762	$3,403,965.60	$1,210,521.99	$4,614,487.59	$1,990,239.08	$6,604,726.67	0.92	0.39	1.31

[1] Includes population of 64 towns having no funded debt.

[2] Includes valuation of 64 towns having no funded debt.

The following towns under 5,000 population showed no funded debt outstanding on January 1, 1923:

Alford	Carlisle	Gay Head	Hopedale	Norfolk	Plainfield	Sturbridge	Wendell
Ashfield	Charlemont	Granby	Leverett	Northborough	Prescott	Tolland	Westhampton
Becket	Chesterfield	Granville	Lunenburg	Oakham	Richmond	Townsend	Westminster
Berkley	Conway	Hawley	Monroe	Orleans	Rowe	Truro	West Stockbridge
Berlin	Cummington	Heath	Mount Washington	Otis	Royalston	Tyringham	West Tisbury
Boxford	East Brookfield	Hinsdale	New Braintree	Peru	Sheffield	Upton	Williamstown
Brewster	Enfield	Holland	New Marlborough	Petersham	Shelburne	Wales	Windsor
Brimfield	Florida	Holliston	New Salem	Phillipston	Shutesbury	Washington	Worthington

Part I

Cities

Fiscal Years of Cities.

The data given in the tables in Part I are for fiscal years ending in the several cities, as follows:

Cities.	Fiscal Year Ending	Pages of Report
Attleboro	Dec. 31, 1921	20, 21
Beverly	Dec. 31, 1921	18, 19
Boston	Jan. 31, 1922	4, 5
Brockton	Nov. 30, 1921	10, 11
Cambridge	Mar. 31, 1922	8, 9
Chelsea	Dec. 31, 1921	12, 13
Chicopee	Nov. 30, 1921	16, 17
Everett	Dec. 31, 1921	14, 15
Fall River	Dec. 31, 1921	6, 7
Fitchburg	Nov. 30, 1921	14, 15
Gloucester	Nov. 30, 1921	18, 19
Haverhill	Dec. 31, 1921	10, 11
Holyoke	Nov. 30, 1921	10, 11
Lawrence	Dec. 31, 1921	8, 9
Leominster	Dec. 31, 1921	20, 21
Lowell	Dec. 31, 1921	8, 9
Lynn	Dec. 31, 1921	8, 9
Malden	Dec. 31, 1921	12, 13
Marlborough	Dec. 31, 1921	24, 25
Medford	Dec. 31, 1921	16, 17
Melrose	Dec. 31, 1921	22, 23
New Bedford	Nov. 30, 1921	6, 7
Newburyport	Dec. 17, 1921	22, 23
Newton	Dec. 31, 1921	12, 13
North Adams	Nov. 30, 1921	18, 19
Northampton	Nov. 30, 1921	20, 21
Peabody	Dec. 31, 1921	20, 21
Pittsfield	Dec. 31, 1921	14, 15
Quincy	Dec. 31, 1921	12, 13
Revere	Dec. 31, 1921	18, 19
Salem	Dec. 31, 1921	14, 15
Somerville	Dec. 31, 1921	10, 11
Springfield	Nov. 30, 1921	6, 7
Taunton	Nov. 30, 1921	16, 17
Waltham	Jan. 31, 1922	16, 17
Westfield	Dec. 31, 1921	22, 23
Woburn	Dec. 31, 1921	22, 23
Worcester	Nov. 30, 1921	6, 7

Division A

Summary of Financial Transactions

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Boston POPULATION 748,060
REVENUE.	**$51,969,989.61**
General	**41,521,831.99**
Taxes	*40,884,230.44*
Property, poll, and income	35,980,700.24
Corporation, bank, etc.	4,903,530.20
Licenses and permits	*221,594.98*
Fines and forfeits	*118,061.67*
Grants and gifts	*297,444.00*
For expenses	297,444.00
For outlays	—
All other	*500.90*
Commercial	**10,448,157.62**
Special assessments	*400,097.75*
To meet expenses	400,097.75
To meet outlays	—
Privileges	*38,108.42*
Departmental	*1,590,137.25*
General government	80,853.56
Protection of persons and property	58,310.84
Health and sanitation	191,436.27
Highways	22,577.05
Charities	716,416.05
Soldiers' benefits	90,020.49
Schools	354,182.44
Libraries	13,642.45
Recreation	40,845.17
Unclassified	21,852.93
Public service enterprises	*5,825,842.38*
Electric light	—
Water	3,471,406.37
All other	2,354,436.01
Cemeteries	*53,726.79*
Interest	*2,540,245.03*
On sinking funds	1,579,578.22
On trust and investment funds	381,199.39
All other	579,467.42
NON-REVENUE.	**$33,329,747.46**
Offsets to outlays	**58,992.60**
Departmental	*32,938.83*
Public service enterprises	*26,053.77*
Cemeteries	—
Municipal indebtedness	**15,297,788.00**
Loans, general purposes	*4,209,500.00*
Loans, public service enterprises	*1,070,000.00*
Loans, cemeteries	—
Bonds refunded, current year	—
Temporary loans (including revenue loans)	*10,000,000.00*
Unpaid warrants or orders, current year	—
Premiums	[1] *18,288.00*
Transfers	**4,675,793.01**
From sinking funds	*3,136,027.63*
All other	*1,539,765.38*
Refunds	**106,807.12**
Agency, trust, and investment	**13,190,366.73**
Taxes and licenses for State	*6,488,662.15*
Taxes for county	*2,183,651.06*
Reimbursements for grade crossings	—
Sinking and other permanent funds	*4,518,053.52*
All other	—
RECAPITULATION.	
Revenue and offsets to outlays	$52,028,982.21
Premiums	[1] 18,288.00
Municipal indebtedness	15,279,500.00
Transfers and refunds	4,782,600.13
Agency, trust, and investment	13,190,366.73
Total receipts	**$85,299,737.07**
Balance on hand, including funds	*14,862,742.35*
GRAND TOTAL	**$100,162,479.42**

[1] Includes $1,872 of premiums on Rapid Transit Loans available for construction.

Graded According to Population of 1920.

PAYMENTS.	Boston Population 748,060
Maintenance	**$38,779,696.40**
Departmental	*36,034,884.80*
General government	1,499,072.86
Protection of persons and property	7,116,311.53
Health and sanitation	4,055,330.25
Highways	3,932,801.17
Charities	3,213,937.47
Soldiers' benefits	1,061,449.84
Schools	11,216,599.44
Libraries	758,839.96
Recreation	2,106,320.71
Pensions	754,339.02
Unclassified	319,882.55
Public service enterprises	*2,614,842.39*
Electric light	–
Water	1,594,702.39
All other	1,020,140.00
Cemeteries	*126,188.16*
Administration of trust funds	*3,781.05*
Interest	**6,497,675.47**
Loans, general purposes	*3,890,872.16*
Loans, public service enterprises	*2,602,610.81*
Loans, cemeteries	*4,192.50*
Outlays	**8,103,267.71**
Departmental	*6,468,191.10*
General government	–
Protection of persons and property	411,824.41
Health and sanitation	974,138.27
Highways	2,255,266.03
Charities	207,689.52
Schools	1,600,098.37
Libraries	79,756.15
Recreation	365,246.89
Unclassified	574,171.46
Public service enterprises	*1,621,117.18*
Electric light	–
Water	254,290.24
All other	1,366,826.94
Cemeteries	*19,959.43*
Municipal indebtedness	**15,250,324.58**
From sinking funds	[1] *3,136,027.63*
From revenue and other sources	*2,114,296.95*
Bonds refunded, current year	–
Temporary loans (including revenue loans)	*10,000,000.00*
Warrants or orders, previous years	–
Transfers	**4,675,793.01**
To sinking funds from revenue	[2] *1,503,766.45*
All other	*3,172,026.56*
Refunds	**106,807.12**
Agency, trust, and investment	**13,723,974.43**
Taxes and licenses for State	*6,488,662.15*
Taxes for county	*2,183,651.06*
Expenditures for grade crossings	–
Sinking and other permanent funds	*5,051,661.22*
All other	–

RECAPITULATION.	
Maintenance and interest	$45,277,371.87
Permanent debt (except from sinking funds)	2,114,296.95
Sinking fund requirements from revenue	[2] 1,503,766.45
Outlays	8,109,267.71
Permanent debt from sinking funds	[1] 3,136,027.63
Bonds refunded, current year	–
Temporary loans	10,000,000.00
Transfers (except to sinking funds) and refunds	3,278,833.68
Agency, trust, and investment	13,723,974.43
Total payments	**$87,143,538.72**
Balance on hand, including funds	*13,018,940.70*
GRAND TOTAL	**$100,162,479.42**

[1] Includes serial payments amounting to $79,877.63.

[2] Includes $9,789.99 from sale of real estate and offsets to outlays, and $150,000 balance of loan appropriation.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Worcester POPULATION 179,754	Springfield POPULATION 129,614	New Bedford POPULATION 121,217	Fall River POPULATION 120,485
REVENUE.	**$8,849,215.96**	**$7,422,914.49**	**$6,550,949.78**	**$4,945,291.69**
General	**7,186,051.22**	**6,303,740.66**	**5,766,278.70**	**4,233,322.55**
Taxes	*7,031,959.42*	*6,217,590.81*	*5,667,839.63*	*4,190,466.92*
Property, poll, and income	6,101,813.20	5,634,297.24	4,884,180.40	3,816,647.14
Corporation, bank, etc.	930,146.22	583,293.57	783,659.23	373,819.78
Licenses and permits	*30,069.76*	*30,339.98*	*18,824.15*	*13,686.30*
Fines and forfeits	*13,957.81*	*19,332.24*	*25,068.21*	*6,232.61*
Grants and gifts	*109,931.07*	*36,477.63*	*54,546.71*	*22,936.72*
For expenses	109,931.07	36,477.63	54,546.71	22,936.72
For outlays	–	–	–	–
All other	*133.16*	–	–	–
Commercial	**1,663,164.74**	**1,119,173.83**	**784,671.08**	**711,969.14**
Special assessments	*161,530.65*	*168,348.12*	*36,059.85*	*40,608.12*
To meet expenses	102,866.65	88,604.87	515.00	21.00
To meet outlays	58,664.00	79,743.25	35,544.85	40,587.12
Privileges	*400.00*	–	–	*1,255.34*
Departmental	*529,584.18*	*295,575.21*	*228,425.04*	*126,723.76*
General government	16,908.94	31,144.41	7,946.99	3,887.79
Protection of persons and property	24,553.80	5,110.23	4,660.79	2,121.64
Health and sanitation	76,127.65	24,637.09	51,345.97	24,313.38
Highways	80,110.32	36,512.22	22,391.93	6,324.54
Charities	227,913.19	46,537.85	101,675.30	48,916.38
Soldiers' benefits	16,262.75	9,862.63	8,806.00	6,373.00
Schools	70,460.06	132,751.98	25,089.79	22,537.52
Libraries	5,027.94	–	1,786.25	2,285.86
Recreation	12,199.53	7,135.34	4,092.12	76.89
Unclassified	20.00	1,883.46	629.90	9,886.76
Public service enterprises	*599,699.80*	*556,512.13*	*354,700.81*	*352,424.82*
Electric light	–	–	–	–
Water	599,699.80	556,488.13	348,125.66	351,042.11
All other	–	24.00	6,575.15	1,382.71
Cemeteries	*52,008.30*	–	*36,216.48*	*28,310.26*
Interest	*319,941.81*	*98,738.37*	*129,268.90*	*162,646.84*
On sinking funds	208,568.36	39,803.81	80,774.45	125,833.04
On trust and investment funds	33,689.67	1,450.02	16,964.43	2,663.88
All other	77,683.78	57,484.54	31,530.02	34,149.92
NON-REVENUE.	**$14,112,760.15**	**$8,002,911.55**	**$10,137,469.44**	**$4,927,714.15**
Offsets to outlays	**100,172.30**	**87,313.36**	**66,198.01**	**421.50**
Departmental	*42,464.52*	*87,313.36*	*23,550.28*	*421.50*
Public service enterprises	*57,707.78*	–	*42,625.53*	–
Cemeteries	–	–	*22.20*	–
Municipal indebtedness	**9,341,118.54**	**6,258,505.01**	**8,678,986.35**	**3,625,454.20**
Loans, general purposes	*946,000.00*	*1,275,000.00*	*2,603,000.00*	*1,125,000.00*
Loans, public service enterprises	*555,000.00*	–	*700,000.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*7,525,000.00*	*4,800,000.00*	*5,000,000.00*	*2,498,000.00*
Unpaid warrants or orders, current year	*308,119.48*	*165,526.51*	*367,422.76*	–
Premiums	*6,999.06*	*17,978.50*	*8,563.59*	*2,454.20*
Transfers	**1,839,621.35**	**457,524.10**	**543,941.81**	**464,804.17**
From sinking funds	*1,000,000.00*	*125,000.00*	–	*175,000.00*
All other	*839,621.35*	*332,524.10*	*543,941.81*	*289,804.17*
Refunds	**173,719.06**	**17,151.35**	**28,301.81**	**6,496.39**
Agency, trust, and investment	**2,658,128.90**	**1,182,417.73**	**820,041.46**	**830,537.89**
Taxes and licenses for State	*814,792.52*	*744,201.63*	*537,533.56*	*523,014.93*
Taxes for county	*312,210.00*	*207,216.10*	*183,708.71*	*178,974.30*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,531,126.38*	*231,000.00*	*98,799.19*	*128,548.66*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$8,949,388.26	$7,510,227.85	$6,617,147.79	$4,945,713.19
Premiums	6,999.06	17,978.50	8,563.59	2,454.20
Municipal indebtedness	9,334,119.48	6,240,526.51	8,670,422.76	3,623,000.00
Transfers and refunds	2,013,340.41	474,675.45	572,243.62	471,300.56
Agency, trust, and investment	2,658,128.90	1,182,417.73	820,041.46	830,537.89
Total receipts	**$22,961,976.11**	**$15,425,826.04**	**$16,688,419.22**	**$9,873,005.84**
Balance on hand, including funds	*526,466.36*	*934,896.97*	*821,034.91*	*753,613.98*
GRAND TOTAL	**$23,488,442.47**	**$16,360,723.01**	**$17,509,454.13**	**$10,626,619.82**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Worcester POPULATION 179,754	Springfield POPULATION 129,614	New Bedford POPULATION 121,217	Fall River POPULATION 120,485
Maintenance	**$6,707,318.89**	**$5,753,401.59**	**$4,754,129.89**	**$3,943,790.63**
Departmental	*6,479,719.95*	*5,495,309.10*	*4,509,551.35*	*3,701,147.03*
General government	246,770.66	321,349.85	234,800.92	169,883.39
Protection of persons and property	1,288,296.32	1,175,319.01	972,318.04	767,582 41
Health and sanitation	556,481.53	470,099.04	662,202.02	337,953.37
Highways	794,395.97	667,622.14	512,673.06	390,439.76
Charities	749,384.63	174,611.02	509,898.60	362,113.75
Soldiers' benefits	31,566.85	40,128.80	60,495.53	20,421.79
Schools	2,484,124.12	2,237,689.19	1,357,903.12	1,458,360.65
Libraries	133,178.39	137,737.00	68,377.42	59,778.86
Recreation	115,153.44	206,533.03	104,026.69	70,769.75
Pensions	49,218.33	22,799.47	21,311.96	30,464.39
Unclassified	31,149.71	41,420.55	5,543.99	33,378.91
Public service enterprises	*176,839.70*	*257,992.49*	*178,587.33*	*192,713.84*
Electric light	–	–	–	–
Water	175,827.93	257,992.49	177,864.65	190,578.92
All other	1,011.77	–	722.68	2,134.92
Cemeteries	*50,749.24*	–	*65,991.21*	*49,929.76*
Administration of trust funds	*10.00*	*100.00*	–	–
Interest	**613,994.23**	**532,740.90**	**655,539.31**	**437,535.01**
Loans, general purposes	*437,446.48*	*469,925.90*	*575,414.73*	*380,622.51*
Loans, public service enterprises	*176,547.75*	*62,815.00*	*78,659.58*	*56,912.50*
Loans, cemeteries	–	–	*1,465.00*	–
Outlays	**1,805,413.31**	**1,828,724.32**	**3,370,515.86**	**1,242,089.73**
Departmental	*1,218,320.81*	*1,705,017.80*	*2,844,565.24*	*1,197,479.54*
General government	–	14,332.64	3,530.00	8,357.84
Protection of persons and property	23,454.21	24,522.01	12,600.57	3,350.78
Health and sanitation	627,918.92	294,885.17	411,271.17	199,927.43
Highways	239,525.99	1,019,727.83	1,011,397.03	790,934.42
Charities	2.00	333.39	–	11,658.20
Schools	327,419.69	331,123.32	1,372,103.81	136,164.17
Libraries	–	–	500.00	523.00
Recreation	–	20,093.44	33,162.66	46,563.70
Unclassified	–	–	–	–
Public service enterprises	*587,092.50*	*123,706.52*	*511,543.57*	*34,505.19*
Electric light	–	–	–	–
Water	587,092.50	123,706.52	511,543.57	34,505.19
All other	–	–	–	–
Cemeteries	–	–	*14,407.05*	*10,105.00*
Municipal indebtedness	**9,795,873.89**	**5,718,663.00**	**6,072,417.38**	**2,907,000.00**
From sinking funds	*1,000,000.00*	*125,000.00*	–	*175,000.00*
From revenue and other sources	*539,200.00*	*525,500.00*	*845,000.00*	*514,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*7,870,931.25*	*4,700,000.00*	*4,810,000.00*	*2,218,000.00*
Warrants or orders, previous years	*385,742.64*	*368,163.00*	*417,417.38*	–
Transfers	**1,839,621.35**	**457,524.10**	**543,941.81**	**464,804.17**
To sinking funds from revenue	[1] *231,131.46*	*34,000.00*	*45,222.00*	*148,567.49*
All other	*1,608,489.89*	*423,524.10*	*498,719.81*	*316,236.68*
Refunds	**173,719.06**	**17,151.35**	**28,301.81**	**6,496.39**
Agency, trust, and investment	**2,124,811.55**	**1,150,519.63**	**888,898.36**	**762,199.80**
Taxes and licenses for State	*937,537.10*	*744,201.63*	*537,533.56*	*523,014.93*
Taxes for county	*312,210.00*	*207,216.10*	*183,708.71*	*178,974.30*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*875,064.45*	*199,101.90*	*167,656.09*	*60,210.57*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$7,321,313.12	$6,286,142.49	$5,409,669.20	$4,381,325.64
Permanent debt (except from sinking funds)	539,200.00	525,500.00	845,000.00	514,000.00
Sinking fund requirements from revenue	[1] 231,131.46	34,000.00	45,222.00	148,567.49
Outlays	1,805,413.31	1,828,724.32	3,370,515.86	1,242,089.73
Permanent debt from sinking funds	1,000,000.00	125,000.00	–	175,000.00
Bonds refunded, current year	–	–	–	–
Temporary loans	8,256,673.89	5,068,163.00	5,227,417.38	2,218,000.00
Transfers (except to sinking funds) and refunds	1,782,208.95	440,675.45	527,021.62	322,733.07
Agency, trust, and investment	2,124,811.55	1,150,519.63	888,898.36	762,199.80
Total payments	**$23,060,752.28**	**$15,458,724.89**	**$16,313,744.42**	**$9,763,915.73**
Balance on hand, including funds	*427,690.19*	*901,998.12*	*1,195,709.71*	*862,704.09*
GRAND TOTAL	**$23,488,442.47**	**$16,360,723.01**	**$17,509,454.13**	**$10,626,619.82**

[1] Includes $17,852.50 from sale of real estate and $531.46 balance of loan appropriation.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Lowell POPULATION 112,759	Cambridge POPULATION 109,694	Lynn POPULATION 99,148	Lawrence POPULATION 94,270
REVENUE.	**$4,610,279.03**	**$5,370,086.56**	**$3,697,164.16**	**$3,759,535.38**
General	**4,001,451.77**	**4,430,285.18**	**3,021,634.37**	**3,284,094.35**
Taxes	*3,927,714.06*	*4,363,287.76*	*2,967,977.01*	*3,231,744.63*
Property, poll, and income	3,466,144.48	3,883,109.93	2,641,041.37	2,811,819.76
Corporation, bank, etc.	461,569.58	480,177.83	326,935.64	419,924.87
Licenses and permits	*14,737.75*	*20,652.11*	*14,616.15*	*10,522.49*
Fines and forfeits	*19,495.53*	*9,387.85*	*19,298.27*	*20,213.00*
Grants and gifts	*38,608.70*	*36,095.16*	*19,742.94*	*21,614.23*
For expenses	38,608.70	36,095.16	19,742.94	21,614.23
For outlays	–	–	–	–
All other	*895.73*	*862.30*	–	–
Commercial	**608,827.26**	**939,801.38**	**675,529.79**	**475,441.03**
Special assessments	*41,728.56*	*10,941.36*	*19,236.32*	*14,837.43*
To meet expenses	41,728.56	893.23	19,236.32	14,837.43
To meet outlays	–	10,048.13	–	–
Privileges	*1,256.87*	*430.00*	–	*545.43*
Departmental	*86,173.78*	*207,293.63*	*158,533.68*	*85,327.13*
General government	3,623.57	7,881.24	5,221.91	1,980.51
Protection of persons and property	6,075.99	8,781.32	5,090.79	5,304.41
Health and sanitation	10,215.47	65,332.92	21,742.71	18,009.58
Highways	97.93	3,358.54	2,666.27	1,207.95
Charities	14,794.58	85,954.03	54,658.14	43,403.92
Soldiers' benefits	10,368.50	10,531.75	24,570.33	3,158.00
Schools	25,316.01	19,893.02	25,656.79	5,311.18
Libraries	1,485.46	2,321.56	2,095.94	439.01
Recreation	4,226.44	2,916.32	1,959.01	503.99
Unclassified	9,969.83	322.93	14,871.79	6,008.58
Public service enterprises	*385,205.03*	*438,847.41*	*369,921.18*	*268,458.87*
Electric light	–	–	–	–
Water	385,132.38	438,847.41	369,921.18	268,458.87
All other	72.65	–	–	–
Cemeteries	*19,584.41*	*40,365.11*	*48,422.22*	*28,318.92*
Interest	*74,878.61*	*241,923.87*	*79,416.39*	*77,953.25*
On sinking funds	11,570.15	166,351.89	41,857.45	38,405.29
On trust and investment funds	5,320.96	3,134.51	5,677.00	453.11
All other	57,987.50	72,437.47	31,881.94	39,094.85
NON-REVENUE.	**$6,374,102.56**	**$5,867,975.05**	**$5,036,224.00**	**$4,312,724.53**
Offsets to outlays	**26,435.83**	**2,075.00**	**19,801.34**	**17,130.53**
Departmental	*19,175.33*	*1,500.00*	*3,765.47*	*17,130.53*
Public service enterprises	*7,260.50*	*575.00*	*16,035.87*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**5,393,658.81**	**4,111,146.37**	**3,774,643.25**	**3,615,216.00**
Loans, general purposes	*2,044,000.00*	*542,000.00*	*520,000.00*	*960,000.00*
Loans, public service enterprises	*30,000.00*	*319,000.00*	*104,000.00*	–
Loans, cemeteries	–	–	*50,000.00*	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*3,300,000.00*	*3,250,000.00*	*3,098,000.00*	*2,655,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*19,658.81*	*146.37*	*2,643.25*	*216.00*
Transfers	**205,705.69**	**626,130.27**	**303,163.54**	**41,569.42**
From sinking funds	*150,000.00*	*434,500.00*	*100,000.00*	–
All other	*55,705.69*	*191,630.27*	*203,163.54*	*41,569.42*
Refunds	**8,621.86**	**30,527.77**	**12,064.74**	**12,633.51**
Agency, trust, and investment	**739,680.37**	**1,098,095.64**	**926,551.13**	**626,175.07**
Taxes and licenses for State	*413,508.01*	*513,640.86*	*399,296.37*	*339,992.33*
Taxes for county	*159,133.66*	*214,815.51*	*214,321.71*	*198,499.30*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*167,038.70*	*369,639.27*	*312,933.05*	*87,683.44*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$4,636,714.86	$5,372,161.56	$3,716,965.50	$3,776,665.91
Premiums	19,658.81	146.37	2,643.25	216.00
Municipal indebtedness	5,374,000.00	4,111,000.00	3,772,000.00	3,615,000.00
Transfers and refunds	214,327.55	656,658.04	315,228.28	54,202.93
Agency, trust, and investment	739,680.37	1,098,095.64	926,551.13	626,175.07
Total receipts	**$10,984,381.59**	**$11,238,061.61**	**$8,733,388.16**	**$8,072,259.91**
Balance on hand, including funds	*820,671.87*	*509,786.72*	*244,678.95*	*618,686.27*
GRAND TOTAL	**$11,805,053.46**	**$11,747,848.33**	**$8,978,067.11**	**$8,690,946.18**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Lowell Population 112,759	Cambridge Population 109,694	Lynn Population 99,148	Lawrence Population 94,270
Maintenance	**$3,881,287.51**	**$4,394,036.93**	**$3,189,937.45**	**$3,000,834.07**
Departmental	*3,562,746.65*	*3,992,124.92*	*2,914,163.84*	*2,770,399.40*
General government	204,875.45	233,762.83	141,459.91	130,736.17
Protection of persons and property	739,538.07	783,787.36	640,530.58	649,562.60
Health and sanitation	447,810.12	579,518.39	302,389.23	369,468.99
Highways	399,195.86	352,597.82	280,749.69	311,622.98
Charities	322,504.48	341,006.55	202,044.95	194,437.62
Soldiers' benefits	89,390.71	119,067.45	89,828.60	19,358.00
Schools	1,204,948.54	1,264,037.04	1,004,998.33	948,174.24
Libraries	32,569.16	55,915.12	57,432.34	42,697.72
Recreation	56,506.38	156,348.86	117,150.34	47,115.79
Pensions	23,112.94	88,849.38	53,763.26	10,699.63
Unclassified	42,294.94	17,234.12	23,816.61	46,525.66
Public service enterprises	*294,097.80*	*351,728.92*	*208,335.46*	*200,815.88*
Electric light	–	–	–	–
Water	292,874.61	351,490.91	208,335.46	200,815.88
All other	1,223.19	238.01	–	–
Cemeteries	*24,443.06*	*50,178.09*	*65,143.33*	*29,618.79*
Administration of trust funds	–	*5.00*	*2,294.82*	–
Interest	**355,097.82**	**556,150.81**	**315,078.30**	**245,496.49**
Loans, general purposes	*339,805.62*	*517,952.06*	*250,936.28*	*212,726.49*
Loans, public service enterprises	*15,292.20*	*38,058.75*	*64,100.42*	*32,770.00*
Loans, cemeteries	–	*140.00*	*41.60*	–
Outlays	**1,859,117.22**	**1,166,878.39**	**671,554.60**	**642,396.04**
Departmental	*1,812,334.91*	*700,802.11*	*516,960.10*	*625,817.47*
General government	–	916.30	–	820.00
Protection of persons and property	49,070.72	79,310.09	7,939.91	–
Health and sanitation	134,790.08	96,360.50	70,749.18	3,017.49
Highways	337,189.48	359,522.41	309,908.47	221,671.14
Charities	–	145,376.07	–	–
Schools	813,768.24	18,150.00	89,257.73	351,629.94
Libraries	–	–	–	1,150.75
Recreation	40,922.58	1,166.74	39,104.81	14,618.07
Unclassified	436,593.81	–	–	32,910.08
Public service enterprises	*46,782.31*	*454,837.52*	*134,559.21*	–
Electric light	–	–	–	–
Water	46,782.31	454,837.52	134,559.21	–
All other	–	–	–	–
Cemeteries	–	*11,238.76*	*20,035.29*	*16,578.57*
Municipal indebtedness	**3,921,550.00**	**3,494,775.10**	**3,311,280.32**	**3,257,170.00**
From sinking funds	*150,000.00*	*434,500.00*	*100,000.00*	–
From revenue and other sources	*471,550.00*	*360,275.10*	*391,780.32*	*377,170.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*3,300,000.00*	*2,700,000.00*	*2,819,500.00*	*2,880,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**205,705.69**	**626,130.27**	**303,163.54**	**41,569.42**
To sinking funds from revenue	*21,000.00*	*157,872.50*	*28,615.00*	*41,129.00*
All other	*184,705.69*	*468,257.77*	*274,548.54*	*440.42*
Refunds	**8,621.86**	**30,527.77**	**12,064.74**	**12,633.51**
Agency, trust, and investment	**631,347.68**	**957,114.43**	**881,211.15**	**646,184.86**
Taxes and licenses for State	*413,508.01*	*513,640.86*	*399,296.37*	*339,992.33*
Taxes for county	*159,133.66*	*214,815.51*	*214,321.71*	*198,499.30*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*58,706.01*	*228,658.06*	*267,593.07*	*107,693.23*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$4,236,385.33	$4,950,187.74	$3,505,015.75	$3,246,330.56
Permanent debt (except from sinking funds)	471,550.00	360,275.10	391,780.32	377,170.00
Sinking fund requirements from revenue	21,000.00	157,872.50	28,615.00	41,129.00
Outlays	1,859,117.22	1,166,878.39	671,554.60	642,396.04
Permanent debt from sinking funds	150,000.00	434,500.00	100,000.00	–
Bonds refunded, current year	–	–	–	–
Temporary loans	3,300,000.00	2,700,000.00	2,819,500.00	2,880,000.00
Transfers (except to sinking funds) and refunds	193,327.55	498,785.54	286,613.28	13,073.93
gency, trust, and investment	631,347.68	957,114.43	881,211.15	646,184.86
Total payments	**$10,862,727.78**	**$11,225,613.70**	**$8,684,290.10**	**$7,846,284.39**
Balance on hand, including funds	*942,325.68*	*522,234.63*	*293,777.01*	*844,661.79*
GRAND TOTAL	**$11,805,053.46**	**$11,747,848.33**	**$8,978,067.11**	**$8,690,946.18**

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Somerville POPULATION 93,091	Brockton POPULATION 66,254	Holyoke POPULATION 60,203	Haverhill POPULATION 53,884
REVENUE.	**$3,060,976.24**	**$2,953,493.29**	**$3,998,299.67**	**$2,293,246.16**
General	**2,608,676.69**	**2,424,179.70**	**2,538,987.51**	**1,883,292.77**
Taxes	*2,571,355.90*	*2,396,262.13*	*2,492,525.61*	*1,861,333.22*
Property, poll, and income	2,448,187.05	2,032,312.30	2,093,431.90	1,723,094.58
Corporation, bank, etc.	123,168.85	363,949.83	399,093.71	138,238.64
Licenses and permits	*12,063.52*	*6,071.34*	*5,053.50*	*8,547.60*
Fines and forfeits	*4,224.67*	*8,124.35*	*14,618.05*	*4,993.20*
Grants and gifts	*21,032.60*	*13,721.88*	*26,763.47*	*8,387.12*
For expenses	21,032.60	13,721.88	26,763.47	5,387.12
For outlays	–	–	–	3,000.00
All other	–	–	*26.88*	*31.63*
Commercial	**452,299.55**	**529,313.59**	**1,459,312.16**	**409,953.39**
Special assessments	*55,596.68*	*28,810.56*	*4,621.85*	*22,271.81*
To meet expenses	44,140.19	11,991.38	4,621.85	22,271.81
To meet outlays	11,456.49	16,819.18	–	–
Privileges	–	*1,055.61*	*9.35*	*967.52*
Departmental	*104,789.86*	*207,047.93*	*79,766.05*	*132,178.86*
General government	7,627.22	2,835.55	4,265.47	5,061.87
Protection of persons and property	1,868.16	3,079.44	551.43	1,725.29
Health and sanitation	19,521.56	129,410.72	30,653.53	10,808.82
Highways	5,878.29	5,654.03	1,853.05	1,732.91
Charities	40,886.98	44,041.40	26,622.66	90,843.42
Soldiers' benefits	11,426.75	11,995.00	2,324.00	9,964.90
Schools	14,512.02	4,105.57	12,298.91	6,980.62
Libraries	1,871.11	1,057.27	–	936.24
Recreation	1,151.95	4,688.95	70.50	963.93
Unclassified	45.82	180.00	1,126.50	3,160.86
Public service enterprises	*266,635.37*	*218,157.71*	*1,311,566.22*	*173,087.09*
Electric light	–	–	[1] 1,134,734.36	–
Water	266,635.37	218,157.71	176,831.86	173,087.09
All other	–	–	–	–
Cemeteries	–	*12,346.48*	–	*75.75*
Interest	*25,277.64*	*61,895.30*	*63,348.69*	*81,372.36*
On sinking funds	–	21,463.53	8,489.44	32,807.32
On trust and investment funds	1,158.74	3,592.34	31,710.00	9,947.02
All other	24,118.90	36,839.43	23,149.25	38,618.02
NON-REVENUE.	**$2,513,565.47**	**$3,272,732.23**	**$3,175,827.82**	**$1,983,012.36**
Offsets to outlays	**5,156.96**	**43,544.86**	**13,424.90**	**11,806.12**
Departmental	*5,156.96*	*27,928.58*	*13,424.90*	*508.00*
Public service enterprises	–	*15,616.28*	–	*11,298.12*
Cemeteries	–	–	–	–
Municipal indebtedness	**1,977,000.00**	**2,756,979.17**	**2,712,882.80**	**1,440,502.33**
Loans, general purposes	*50,000.00*	*523,500.00*	*507,000.00*	*155,000.00*
Loans, public service enterprises	–	*30,000.00*	*150,000.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*1,927,000.00*	*2,200,000.00*	*2,050,000.00*	*1,285,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	*3,479.17*	*5,882.80*	*502.33*
Transfers	**57,551.87**	**46,607.16**	**3,080.00**	**96,020.27**
From sinking funds	–	*25,000.00*	–	*50,000.00*
All other	*57,551.87*	*21,607.16*	*3,080.00*	*46,020.27*
Refunds	**5,675.89**	**10,416.78**	**44,558.86**	**8,007.40**
Agency, trust, and investment	**468,180.75**	**415,184.26**	**401,881.26**	**426,676.24**
Taxes and licenses for State	*334,094.48*	*262,558.01*	*279,151.58*	*208,056.66*
Taxes for county	*130,844.89*	*122,641.03*	*78,111.54*	*109,934.91*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*3,241.38*	*29,985.22*	*44,618.14*	*108,684.67*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$3,066,133.20	$2,997,038.15	$4,011,724.57	$2,305,052.28
Premiums	–	3,479.17	5,882.80	502.33
Municipal indebtedness	1,977,000.00	2,753,500.00	2,707,000.00	1,440,000.00
Transfers and refunds	63,227.76	57,023.94	47,638.86	104,027.67
Agency, trust, and investment	468,180.75	415,184.26	401,881.26	426,676.24
Total receipts	**$5,574,541.71**	**$6,226,225.52**	**$7,174,127.49**	**$4,276,258.52**
Balance on hand, including funds	*295,016.43*	*336,288.95*	*218,115.09*	*262,434.53*
GRAND TOTAL	**$5,869,558.14**	**$6,562,514.47**	**$7,392,242.58**	**$4,538,693.05**

[1] Includes $500,884.84 from gas.

Graded According to Population of 1920 — Continued.

PAYMENTS.	Somerville Population 93,091	Brockton Population 66,254	Holyoke Population 60,203	Haverhill Population 53,884
Maintenance	**$2,503,353.86**	**$2,308,097.79**	**$3,291,463.28**	**$1,821,422.68**
Departmental	*2,389,608.29*	*2,174,583.93*	*2,298,069.60*	*1,714,464.81*
General government	115,095.32	132,355.36	134,455.25	94,646.66
Protection of persons and property	459,742.79	439,284.23	517,323.81	318,516.89
Health and sanitation	361,415.24	287,085.89	275,871.63	169,309.57
Highways	188,825.07	206,211.01	168,558.58	204,977.38
Charities	106,405.11	183,707.77	201,431.31	229,358.42
Soldiers' benefits	48,474.98	23,317.73	11,409.60	29,932.91
Schools	924,331.91	809,976.37	847,173.38	591,367.71
Libraries	58,318.18	33,599.96	22,970.25	35,305.84
Recreation	81,076.96	31,510.82	44,042.53	25,876.12
Pensions	34,446.25	20,884.55	12,389.78	5,284.52
Unclassified	11,476.48	6,650.24	62,443.48	9,888.79
Public service enterprises	*113,745.57*	*119,964.56*	*993,393.68*	*106,112.83*
Electric light	–	–	[1] 854,503.94	–
Water	113,745.57	119,964.56	138,889.74	106,053.97
All other	–	–	–	58.86
Cemeteries	–	*13,549.30*	–	*677.54*
Administration of trust funds	–	–	–	*167.50*
Interest	**235,740.50**	**270,994.67**	**204,527.73**	**124,601.48**
Loans, general purposes	*159,891.52*	*208,647.79*	*150,275.23*	*98,471.48*
Loans, public service enterprises	*75,848.98*	*62,306.88*	*54,252.50*	*26,130.00*
Loans, cemeteries	–	*40.00*	–	–
Outlays	**225,637.88**	**882,968.27**	**615,269.58**	**330,522.64**
Departmental	*209,067.92*	*828,569.50*	*386,322.65*	*271,683.76*
General government	3,831.25	–	–	–
Protection of persons and property	39,830.00	10,000.00	–	–
Health and sanitation	7,613.93	533,812.20	35,416.79	17,328.45
Highways	147,758.14	122,108.29	299,073.86	119,658.64
Charities	–	–	32,390.68	1,114.35
Schools	2,442.50	127,049.15	5,206.33	133,582.32
Libraries	100.00	–	–	–
Recreation	7,492.10	35,599.86	14,234.99	–
Unclassified	–	–	–	–
Public service enterprises	*16,569.96*	*54,398.77*	*228,946.93*	*58,838.88*
Electric light	–	–	[2] 212,124.74	–
Water	16,569.96	54,398.77	16,822.19	58,838.88
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**2,211,983.19**	**2,512,150.00**	**2,441,000.00**	**1,561,500.00**
From sinking funds	–	*25,000.00*	–	*50,000.00*
From revenue and other sources	*244,983.19*	*387,150.00*	*291,000.00*	[3] *161,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*1,967,000.00*	*2,100,000.00*	*2,150,000.00*	*1,350,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**57,551.87**	**46,607.16**	**3,000.00**	**96,020.27**
To sinking funds from revenue	–	*20,786.27*	*3,000.00*	*38,045.00*
All other	*57,551.87*	*25,820.89*	–	*57,975.27*
Refunds	**5,675.89**	**10,416.78**	**44,558.86**	**8,007.40**
Agency, trust, and investment	**468,180.75**	**433,552.51**	**416,741.66**	**483,445.74**
Taxes and licenses for State	*334,094.48*	*262,558.01*	*279,151.58*	*208,056.41*
Taxes for county	*130,844.89*	*122,641.03*	*78,111.54*	*109,934.91*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*3,241.38*	*48,353.47*	*59,478.54*	*165,454.42*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$2,739,094.36	$2,579,092.46	$3,495,991.01	$1,946,024.16
Permanent debt (except from sinking funds)	244,983.19	387,150.00	291,000.00	[3] 161,500.00
Sinking fund requirements from revenue	–	20,786.27	3,000.00	38,045.00
Outlays	225,637.88	882,968.27	615,269.58	330,522.64
Permanent debt from sinking funds	–	25,000.00	–	50,000.00
Bonds refunded, current year	–	–	–	–
Temporary loans	1,967,000.00	2,100,000.00	2,150,000.00	1,350,000.00
Transfers (except to sinking funds) and refunds	63,227.76	36,237.67	44,558.86	65,982.67
Agency, trust, and investment	468,180.75	433,552.51	416,741.66	483,445.74
Total payments	**$5,708,123.94**	**$6,464,787.18**	**$7,016,561.11**	**$4,425,520.21**
Balance on hand, including funds	*161,434.20*	*97,727.29*	*375,681.47*	*113,172.84*
GRAND TOTAL	**$5,869,558.14**	**$6,562,514.47**	**$7,392,242.58**	**$4,538,693.05**

[1] Includes $382,540.54 for gas. [2] Includes $34,849.15 for gas. [3] Includes $3,000 paid from gift.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Malden POPULATION 49,103	Quincy POPULATION 47,876	Newton POPULATION 46,054	Chelsea POPULATION 43,184
REVENUE.	**$1,900,429.33**	**$2,301,566.01**	**$3,084,290.97**	**$1,510,226.15**
General	**1,555,725.55**	**1,809,378.14**	**2,528,851.38**	**1,235,944.77**
Taxes	*1,538,089.59*	*1,763,466.18*	*2,476,735.96*	*1,220,610.55*
Property, poll, and income	1,454,444.09	1,677,476.71	2,237,725.77	1,115,556.93
Corporation, bank, etc.	83,645.50	85,989.47	239,010.19	105,053.62
Licenses and permits	*6,636.14*	*11,064.50*	*2,174.50*	*5,531.85*
Fines and forfeits	*4,780.23*	*6,697.73*	*3,110.44*	*5,200.87*
Grants and gifts	*6,219.59*	*28,149.73*	*46,735.48*	*4,593.82*
For expenses	6,219.59	28,149.73	44,383.48	4,593.82
For outlays	–	–	2,352.00	–
All other	–	–	*95.00*	*7.68*
Commercial	**344,703.78**	**492,187.87**	**555,439.59**	**274,281.38**
Special assessments	*44,184.05*	*43,899.28*	*124,229.98*	*19,199.88*
To meet expenses	37,497.41	43,899.28	84,785.82	15,781.01
To meet outlays	6,686.64	–	39,444.16	3,418.87
Privileges	*255.91*	*780.71*	–	*523.42*
Departmental	[1] *70,340.76*	*131,009.89*	*118,588.02*	*63,461.02*
General government	2,945.24	3,785.49	3,942.65	4,806.39
Protection of persons and property	691.54	828.74	13,826.87	1,586.04
Health and sanitation	16,551.73	29,592.44	19,809.98	840.54
Highways	2,566.46	2,712.93	13,962.26	520.05
Charities	31,442.46	75,712.96	19,771.16	46,598.02
Soldiers' benefits	8,206.00	2,961.75	3,299.00	3,637.60
Schools	1,822.63	9,113.45	29,696.97	1,457.77
Libraries	1,371.94	1,434.29	4,127.83	457.24
Recreation	15.00	50.00	23.24	–
Unclassified	[1] 4,727.76	4,817.84	10,128.06	3,557.37
Public service enterprises	*136,528.51*	*242,735.26*	*205,495.52*	*128,182.74*
Electric light	–	–	–	–
Water	136,528.51	242,585.72	205,495.52	128,182.74
All other	–	149.54	–	–
Cemeteries	*18,754.52*	*15,879.32*	*20.54*	–
Interest	*74,640.03*	*57,883.41*	*107,105.53*	*62,914.32*
On sinking funds	29,428.57	–	75,319.33	36,546.00
On trust and investment funds	17,610.41	18,205.57	5,532.56	1,149.24
All other	27,601.05	39,677.84	26,253.64	25,219.08
NON-REVENUE.	**$3,123,858.67**	**$2,694,031.87**	**$3,044,944.32**	**$2,655,603.67**
Offsets to outlays	**400.81**	**1,613.74**	**1,001.00**	**489.51**
Departmental	*400.81*	*1,613.74*	*1,001.00*	*489.51*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**2,681,640.30**	**2,341,226.22**	**2,153,230.10**	**1,442,944.25**
Loans, general purposes	*356,000.00*	*405,300.00*	*643,000.00*	*180,000.00*
Loans, public service enterprises	–	*35,000.00*	–	*8,000.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*2,325,000.00*	*1,900,000.00*	*1,378,000.00*	*1,254,737.00*
Unpaid warrants or orders, current year	–	–	*131,799.90*	–
Premiums	*640.30*	*926.22*	*430.20*	*207.25*
Transfers	**98,590.48**	**3,477.66**	**182,001.44**	**442,411.02**
From sinking funds	–	–	*151,900.00*	*391,200.00*
All other	*98,590.48*	*3,477.66*	*30,101.44*	*51,211.02*
Refunds	**14,812.96**	**5,866.62**	**12,530.62**	**2,673.86**
Agency, trust, and investment	**328,414.12**	**341,847.63**	**696,181.16**	**767,085.03**
Taxes and licenses for State	*170,541.94*	*190,348.27*	*258,176.31*	*152,774.82*
Taxes for county	*65,683.69*	*88,287.78*	*113,602.92*	–
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*92,188.49*	*63,211.58*	*324,401.93*	*614,310.21*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$1,900,830.14	$2,303,179.75	$3,085,291.97	$1,510,715.66
Premiums	640.30	926.22	430.20	207.25
Municipal indebtedness	2,681,000.00	2,340,300.00	2,152,799.90	1,442,737.00
Transfers and refunds	113,403.44	9,344.28	194,532.06	445,084.88
Agency, trust, and investment	328,414.12	341,847.63	696,181.16	767,085.03
Total receipts	**$5,024,288.00**	**$4,995,597.88**	**$6,129,235.29**	**$4,165,829.82**
Balance on hand, including funds	*91,179.12*	*167,338.12*	*471,202.00*	*332,048.85*
GRAND TOTAL	**$5,115,467.12**	**$5,162,936.00**	**$6,600,437.29**	**$4,497,878.67**

[1] Includes $25 from administration of trust funds.

Graded According to Population of 1920 — Continued.

PAYMENTS.	Malden Population 49,103	Quincy Population 47,876	Newton Population 46,054	Chelsea Population 43,184
Maintenance	**$1,491,056.94**	**$1,905,483.80**	**$2,365,979.08**	**$1,324,861.12**
Departmental	*1,388,128.03*	*1,784,862.15*	*2,261,143.81*	*1,282,202.43*
General government	68,768.45	97,474.84	137,043.12	82,172.10
Protection of persons and property	267,074.74	335,838.05	408,354.09	266,479.83
Health and sanitation	176,158.75	214,685.99	222,518.60	106,784.43
Highways	153,015.48	223,901.98	366,304.28	96,069.87
Charities	80,872.28	159,937.82	69,840.05	131,634.17
Soldiers' benefits	24,469.73	10,671.00	9,623.81	42,265.07
Schools	510,522.72	651,387.12	846,534.53	483,662.69
Libraries	34,882.37	34,912.75	57,966.05	15,926.36
Recreation	51,834.81	34,946.08	93,546.21	30,844.02
Pensions	7,986.57	8,762.37	32,372.83	12,283.41
Unclassified	12,542.13	12,344.15	17,040.24	14,080.48
Public service enterprises	*76,818.55*	*102,593.35*	*104,422.15*	*42,658.69*
Electric light	–	–	–	–
Water	76,818.55	102,325.60	104,422.15	42,519.68
All other	–	267.75	–	139.01
Cemeteries	*25,725.86*	*17,870.05*	*390.62*	–
Administration of trust funds	*384.50*	*158.25*	*22.50*	–
Interest	**204,624.16**	**245,061.46**	**283,663.29**	**228,187.09**
Loans, general purposes	*167,877.00*	*182,623.63*	*253,827.04*	*184,085.33*
Loans, public service enterprises	*36,747.16*	*62,437.83*	*29,836.25*	*44,101.76*
Loans, cemeteries	–	–	–	–
Outlays	**340,075.11**	**532,731.19**	**400,994.20**	**260,478.31**
Departmental	*305,094.30*	*497,549.92*	*363,785.02*	*247,615.89*
General government	–	–	–	–
Protection of persons and property	7,949.00	3,867.18	6,205.51	24,778.51
Health and sanitation	87,544.24	117,075.17	98,129.10	12,006.36
Highways	195,360.05	272,857.64	118,746.83	198,401.18
Charities	–	–	–	–
Schools	–	76,414.84	137,151.06	3,966.49
Libraries	5,043.42	9,194.30	998.50	–
Recreation	9,197.59	18,140.79	2,554.02	8,463.35
Unclassified	–	–	–	–
Public service enterprises	*34,980.81*	*30,681.27*	*37,209.18*	*12,862.42*
Electric light	–	–	–	–
Water	34,980.81	30,681.27	37,209.18	12,862.42
All other	–	–	–	–
Cemeteries	–	*4,500.00*	–	–
Municipal indebtedness	**2,443,038.03**	**2,023,510.34**	**1,966,380.21**	**1,699,174.43**
From sinking funds	–	–	*151,900.00*	*391,200.00*
From revenue and other sources	*168,038.03*	*423,510.34*	*154,221.30*	*105,974.43*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*2,275,000.00*	*1,600,000.00*	*1,476,000.00*	*1,202,000.00*
Warrants or orders, previous years	–	–	*184,258.91*	–
Transfers	**98,590.48**	**3,477.66**	**182,001.44**	**442,411.02**
To sinking funds from revenue	*18,200.00*	–	*29,071.32*	*30,027.00*
All other	*80,390.48*	*3,477.66*	*152,930.12*	*412,384.02*
Refunds	**14,812.96**	**5,866.62**	**12,530.62**	**2,673.86**
Agency, trust, and investment	**402,133.05**	**321,832.35**	**598,584.05**	**441,690.78**
Taxes and licenses for State	*170,541.94*	*190,347.77*	*258,176.31*	*152,774.82*
Taxes for county	*65,683.69*	*88,287.78*	*113,602.92*	–
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*165,907.42*	*43,196.80*	*226,804.82*	*288,915.96*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$1,695,681.10	$2,150,545.26	$2,649,642.37	$1,553,048.21
Permanent debt (except from sinking funds)	168,038.03	423,510.34	154,221.30	105,974.43
Sinking fund requirements from revenue	18,200.00	–	29,071.32	30,027.00
Outlays	340,075.11	532,731.19	400,994.20	260,478.31
Permanent debt from sinking funds	–	–	151,900.00	391,200.00
Bonds refunded, current year	–	–	–	–
Temporary loans	2,275,000.00	1,600,000.00	1,660,258.91	1,202,000.00
Transfers (except to sinking funds) and refunds	95,203.44	9,344.28	165,460.74	415,057.88
Agency, trust, and investment	402,133.05	321,832.35	598,584.05	441,690.78
Total payments	**$4,994,330.73**	**$5,037,963.42**	**$5,810,132.89**	**$4,399,476.61**
Balance on hand, including funds	*121,136.39*	*124,972.58*	*790,304.40*	*98,402.06*
GRAND TOTAL	**$5,115,467.12**	**$5,162,936.00**	**$6,600,437.29**	**$4,497,878.67**

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Salem POPULATION 42,529	Pittsfield POPULATION 41,763	Fitchburg POPULATION 41,029	Everett POPULATION 40,120
REVENUE.	**$1,777,616.39**	**$1,618,438.32**	**$1,859,558.45**	**$1,825,124.49**
General	**1,479,734.00**	**1,369,915.51**	**1,485,587.43**	**1,547,973.67**
Taxes	*1,467,317.81*	*1,356,569.24*	*1,466,019.33*	*1,536,127.55*
Property, poll, and income	1,357,215.55	1,233,593.13	1,271,779.50	1,464,808.34
Corporation, bank, etc.	110,102.26	122,976.11	194,239.83	71,319.21
Licenses and permits	*2,138.54*	*4,015.95*	*6,207.17*	*3,817.85*
Fines and forfeits	*4,407.71*	*3,600.90*	*6,961.67*	*3,451.85*
Grants and gifts	*5,869.94*	*5,729.42*	*6,399.26*	*4,576.42*
For expenses	5,869.94	5,729.42	6,399.26	4,576.42
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**297,882.39**	**248,522.81**	**373,971.02**	**277,150.82**
Special assessments	*9,533.87*	*49,923.13*	*10,373.93*	*10,151.64*
To meet expenses	8,649.11	39,884.98	951.23	10,151.64
To meet outlays	884.76	10,038.15	9,422.70	–
Privileges	*2,959.51*	*5,183.28*	–	*138.74*
Departmental	*69,855.43*	*36,864.69*	*169,083.22*	*60,215.47*
General government	1,504.59	1,570.54	4,803.86	5,761.73
Protection of persons and property	5,537.55	812.98	8,784.84	286.20
Health and sanitation	13,129.99	6,734.41	11,206.22	1,848.09
Highways	599.56	607.00	21,275.29	800.20
Charities	33,386.70	8,360.42	108,294.89	39,995.38
Soldiers' benefits	8,407.50	3,188.00	3,223.00	4,898.50
Schools	855.63	11,461.19	7,827.94	1,503.17
Libraries	1,010.35	–	534.01	988.13
Recreation	1,248.21	1,836.65	2,370.33	184.00
Unclassified	4,175.35	2,293.50	762.84	3,950.07
Public service enterprises	*171,137.29*	*136,214.60*	*129,307.12*	*142,709.94*
Electric light	–	–	–	–
Water	169,833.54	135,885.40	129,307.12	142,709.94
All other	1,303.75	329.20	–	–
Cemeteries	*8,295.98*	–	*12,619.06*	*16,025.25*
Interest	*36,100.31*	*20,337.11*	*52,587.69*	*47,909.78*
On sinking funds	–	–	19,560.69	21,311.75
On trust and investment funds	10,948.95	–	17,824.03	–
All other	25,151.36	20,337.11	15,202.97	26,598.03
NON-REVENUE.	**$2,427,620.29**	**$1,672,020.45**	**$2,317,607.30**	**$1,313,931.67**
Offsets to outlays	**184.13**	**2,097.81**	**9,650.66**	**28,787.86**
Departmental	*117.46*	*2,097.81*	*9,650.66*	*28,787.86*
Public service enterprises	*66.67*	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**2,155,022.00**	**1,408,719.41**	**1,897,586.25**	**815,297.90**
Loans, general purposes	*155,000.00*	*236,200.00*	*195,000.00*	*113,000.00*
Loans, public service enterprises	–	*20,000.00*	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*2,000,000.00*	*1,150,000.00*	*1,700,000.00*	*700,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*22.00*	*2,519.41*	*2,586.25*	*2,297.90*
Transfers	**2,977.54**	–	**87,326.46**	**125,543.78**
From sinking funds	–	–	–	*101,300.00*
All other	*2,977.54*	–	*87,326.46*	*24,243.78*
Refunds	**2,629.39**	**2,242.40**	**3,856.29**	**3,314.95**
Agency, trust, and investment	**266,807.23**	**258,960.83**	**319,187.64**	**340,987.18**
Taxes and licenses for State	*164,525.86*	*176,178.10*	*174,971.24*	*152,561.45*
Taxes for county	*92,674.11*	*66,847.64*	*66,942.00*	*62,026.30*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*9,607.26*	*15,935.09*	*77,274.40*	*126,399.43*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$1,777,800.52	$1,620,536.13	$1,869,209.11	$1,853,912.35
Premiums	22.00	2,519.41	2,586.25	2,297.90
Municipal indebtedness	2,155,000.00	1,406,200.00	1,895,000.00	813,000.00
Transfers and refunds	5,606.93	2,242.40	91,182.75	128,858.73
Agency, trust, and investment	266,807.23	258,960.83	319,187.64	340,987.18
Total receipts	**$4,205,236.68**	**$3,290,458.77**	**$4,177,165.75**	**$3,139,056.16**
Balance on hand, including funds	*176,131.55*	*138,173.78*	*191,791.67*	*363,655.74*
GRAND TOTAL	**$4,381,368.23**	**$3,428,632.55**	**$4,368,957.42**	**$3,502,711.90**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Salem Population 42,529	Pittsfield Population 41,763	Fitchburg Population 41,029	Everett Population 40,120
Maintenance	**$1,508,088.98**	**$1,218,464.08**	**$1,576,832.01**	**$1,288,309.93**
Departmental	*1,388,955.34*	*1,188,802.31*	*1,467,028.87*	*1,227,250.11*
General government	83,273.65	76,893.47	79,693.06	76,633.08
Protection of persons and property	287,119.97	206,285.88	273,914.50	240,535.94
Health and sanitation	161,129.75	91,626.20	127,469.82	97,804.50
Highways	177,431.76	141,393.77	191,237.49	83,348.18
Charities	128,298.69	41,814.77	239,660.68	78,953.61
Soldiers' benefits	64,407.75	9,058.00	24,212.52	23,819.08
Schools	410,806.33	565,127.87	466,199.48	532,076.89
Libraries	26,843.68	20,000.00	14,729.95	18,494.90
Recreation	29,324.30	13,843.71	30,992.89	39,846.34
Pensions	11,287.81	5,402.63	7,336.44	8,902.74
Unclassified	9,031.65	17,356.01	11,582.04	26,834.85
Public service enterprises	*101,478.38*	*29,661.77*	*85,863.89*	*44,484.99*
Electric light	–	–	–	–
Water	100,045.48	28,103.64	85,863.89	44,484.99
All other	1,432.90	1,558.13	–	–
Cemeteries	*17,185.48*	–	*23,704.64*	*16,574.83*
Administration of trust funds	*469.78*	–	*234.61*	–
Interest	**143,932.56**	**147,457.47**	**149,702.83**	**164,715.53**
Loans, general purposes	*118,252.56*	*97,162.47*	*119,257.83*	*120,090.62*
Loans, public service enterprises	*25,680.00*	*50,295.00*	*30,445.00*	*44,624.91*
Loans, cemeteries	–	–	–	–
Outlays	**298,530.67**	**384,566.93**	**305,277.66**	**221,341.79**
Departmental	*257,032.97*	*352,915.39*	*299,117.70*	*211,708.86*
General government	–	–	–	–
Protection of persons and property	15,500.00	10,488.73	8,700.00	2,696.38
Health and sanitation	12,960.71	57,649.40	54,428.38	77,541.03
Highways	226,882.26	236,015.56	165,446.88	78,318.53
Charities	–	–	13,784.12	–
Schools	–	48,761.70	56,658.32	42,254.30
Libraries	–	–	–	1,299.76
Recreation	1,690.00	–	–	9,299.66
Unclassified	–	–	100.00	299.20
Public service enterprises	*27,144.66*	*31,651.54*	*6,159.96*	*9,632.93*
Electric light	–	–	–	–
Water	27,144.66	31,651.54	6,159.96	9,632.93
All other	–	–	–	–
Cemeteries	*14,353.04*	–	–	–
Municipal indebtedness	**2,023,500.00**	**1,342,600.00**	**1,715,600.00**	**1,320,834.58**
From sinking funds	–	–	–	*101,300.00*
From revenue and other sources	*223,500.00*	*292,600.00*	*190,600.00*	*147,534.58*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*1,800,000.00*	*1,050,000.00*	*1,525,000.00*	*1,072,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**2,977.54**	–	**87,326.46**	**125,543.78**
To sinking funds from revenue	–	–	*20,500.00*	*7,359.00*
All other	*2,977.54*	–	*66,826.46*	*118,184.78*
Refunds	**2,629.39**	**2,242.40**	**3,856.29**	**3,314.95**
Agency, trust, and investment	**271,006.74**	**258,816.95**	**298,212.14**	**292,148.58**
Taxes and licenses for State	*164,525.86*	*176,178.10*	*174,971.24*	*152,561.45*
Taxes for county	*92,674.11*	*66,847.64*	*66,942.00*	*62,026.30*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*13,806.77*	*15,791.21*	*56,298.90*	*77,560.83*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$1,652,021.54	$1,365,921.55	$1,726,534.84	$1,453,025.46
Permanent debt (except from sinking funds)	223,500.00	292,600.00	190,600.00	147,534.58
Sinking fund requirements from revenue	–	–	20,500.00	7,359.00
Outlays	298,530.67	384,566.93	305,277.66	221,341.79
Permanent debt from sinking funds	–	–	–	101,300.00
Bonds refunded, current year	–	–	–	–
Temporary loans	1,800,000.00	1,050,000.00	1,525,000.00	1,072,000.00
Transfers (except to sinking funds) and refunds	5,606.93	2,242.40	70,682.75	121,499.73
Agency, trust, and investment	271,006.74	258,816.95	298,212.14	292,148.58
Total payments	**$4,250,665.88**	**$3,354,147.83**	**$4,136,807.39**	**$3,416,209.14**
Balance on hand, including funds	*130,702.35*	*74,484.72*	*232,150.03*	*86,502.76*
GRAND TOTAL	**$4,381,368.23**	**$3,428,632.55**	**$4,368,957.42**	**$3,502,711.90**

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Medford POPULATION 39,038	Taunton POPULATION 37,137	Chicopee POPULATION 36,214	Waltham POPULATION 30,915
REVENUE.	**$1,558,875.38**	**$1,790,180.07**	**$1,683,157.31**	**$1,116,234.18**
General	**1,347,745.78**	**1,148,502.98**	**1,266,676.87**	**933,665.55**
Taxes	*1,336,890.59*	*1,137,497.45*	*1,253,544.69*	*921,146.24*
Property, poll, and income	1,298,699.46	1,008,789.44	1,107,136.97	860,669.86
Corporation, bank, etc.	38,191.13	128,708.01	146,407.72	60,476.38
Licenses and permits	*4,449.29*	*3,492.35*	*4,136.75*	*2,314.75*
Fines and forfeits	*2,099.54*	*2,148.90*	*4,762.44*	*3,742.61*
Grants and gifts	*4,306.36*	*5,364.28*	*4,232.99*	*6,461.95*
For expenses	4,306.36	5,364.28	4,232.99	6,461.95
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**211,129.60**	**641,677.09**	**416,480.44**	**182,568.63**
Special assessments	*26,787.30*	*5,111.31*	*18,550.93*	*5,092.53*
To meet expenses	21,322.96	1,520.45	1,994.42	4,814.63
To meet outlays	5,464.34	3,590.86	16,556.51	277.90
Privileges	–	*935.28*	–	–
Departmental	*28,144.93*	*68,442.75*	*21,206.46*	*37,652.25*
General government	4,489.40	1,276.95	1,275.63	2,209.82
Protection of persons and property	1,084.85	3,469.68	577.38	3,346.88
Health and sanitation	7,701.23	21,707.34	1,459.22	5,753.26
Highways	1,643.88	2,221.47	2,285.96	4,274.77
Charities	1,967.68	27,137.10	14,777.65	13,780.36
Soldiers' benefits	4,220.50	4,460.00	284.00	3,725.00
Schools	2,573.18	7,582.40	250.75	1,895.73
Libraries	817.79	360.59	295.87	1,190.09
Recreation	–	145.00	–	–
Unclassified	3,646.42	82.22	–	1,476.34
Public service enterprises	*97,680.34*	*488,903.68*	*354,887.95*	*97,402.50*
Electric light	–	383,168.07	223,187.50	–
Water	97,680.34	105,735.61	131,700.45	97,340.10
All other	–	–	–	62.40
Cemeteries	*13,210.99*	*9,901.73*	*3,846.28*	*15,691.87*
Interest	*45,306.04*	*68,382.34*	*17,988.82*	*26,729.48*
On sinking funds	[1] 18,985.52	48,671.97	–	11,027.07
On trust and investment funds	1,195.29	2,488.74	402.42	2,500.95
All other	25,125.23	17,221.63	17,586.40	13,201.46
NON-REVENUE.	**$1,538,977.01**	**$2,341,137.98**	**$1,389,635.15**	**$1,708,119.44**
Offsets to outlays	**15,808.36**	**9,580.25**	**478.60**	**21,239.99**
Departmental	*10,810.17*	*708.65*	*478.60*	*15,893.15*
Public service enterprises	*4,998.19*	*8,871.60*	–	*5,346.84*
Cemeteries	–	–	–	–
Municipal indebtedness	**1,134,166.62**	**1,687,106.59**	**1,197,985.30**	**1,256,691.75**
Loans, general purposes	*134,000.00*	*178,000.00*	*296,300.00*	*231,450.00*
Loans, public service enterprises	–	*230,000.00*	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*1,000,000.00*	*1,250,000.00*	*900,000.00*	*1,025,000.00*
Unpaid warrants or orders, current year	–	*28,758.29*	–	–
Premiums	*166.62*	*348.30*	*1,685.30*	*241.75*
Transfers	**57,063.72**	**79,827.73**	**298.86**	**128,040.69**
From sinking funds	*42,200.00*	*51,183.33*	–	*126,000.00*
All other	*14,863.72*	*28,644.40*	*298.86*	*2,040.69*
Refunds	**6,018.15**	**11,180.07**	**1,380.43**	**4,733.55**
Agency, trust, and investment	**325,920.16**	**553,443.34**	**189,491.96**	**297,413.46**
Taxes and licenses for State	*133,015.80*	*135,311.26*	*133,588.94*	*124,127.49*
Taxes for county	*52,845.51*	*46,143.90*	*36,901.49*	*49,262.76*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*140,058.85*	*371,988.18*	*19,001.53*	*124,023.21*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$1,574,683.74	$1,799,760.32	$1,683,635.91	$1,137,474.17
Premiums	166.62	348.30	1,685.30	241.75
Municipal indebtedness	1,134,000.00	1,686,758.29	1,196,300.00	1,256,450.00
Transfers and refunds	63,081.87	91,007.80	1,679.29	132,774.24
Agency, trust, and investment	325,920.16	553,443.34	189,491.96	297,413.46
Total receipts	**$3,097,852.39**	**$4,131,318.05**	**$3,072,792.46**	**$2,824,353.62**
Balance on hand, including funds	*202,416.47*	*320,898.72*	*82,668.32*	*89,811.04*
GRAND TOTAL	**$3,300,268.86**	**$4,452,216.77**	**$3,155,460.78**	**$2,914,164.66**

[1] Includes $4,721.10 applied to payment of interest on water loans.

Graded According to Population of 1920 — Continued.

PAYMENTS.	Medford Population 39,038	Taunton Population 37,137	Chicopee Population 36,214	Waltham Population 30,915
Maintenance	**$1,230,555.80**	**$1,393,101.12**	**$1,157,711.87**	**$1,037,689.00**
Departmental	*1,155,917.21*	*1,053,277.21*	*931,273.17*	*952,652.50*
General government	84,885.42	62,400.58	52,187.82	62,599.87
Protection of persons and property	232,521.50	236,585.91	200,886.79	179,623.84
Health and sanitation	115,274.48	113,224.67	80,087.32	92,287.47
Highways	109,603.10	141,784.33	110,031.80	144,066.40
Charities	51,351.76	85,934.47	78,908.91	56,433.81
Soldiers' benefits	17,688.96	7,223.34	2,020.90	16,025.20
Schools	458,653.67	377,010.54	372,956.21	317,150.61
Libraries	16,754.11	15,599.95	12,407.99	31,634.39
Recreation	35,139.05	6,648.38	7,526.19	31,292.69
Pensions	7,706.59	–	2,597.02	12,032.83
Unclassified	26,338.57	6,865.04	11,662.22	9,505.39
Public service enterprises	*53,033.67*	*329,087.67*	*220,938.81*	*56,835.44*
Electric light	–	248,848.31	157,486.19	–
Water	53,033.67	78,239.36	63,452.62	56,485.44
All other	–	2,000.00	–	350.00
Cemeteries	*21,604.92*	*10,724.99*	*5,499.89*	*28,201.06*
Administration of trust funds	–	*11.25*	–	–
Interest	**175,880.63**	**170,698.57**	**100,957.77**	**95,729.38**
Loans, general purposes	*149,474.53*	*103,670.52*	*86,915.27*	*94,986.11*
Loans, public service enterprises	*26,406.10*	*67,028.05*	*14,042.50*	*743.27*
Loans, cemeteries	–	–	–	–
Outlays	**190,746.98**	**504,082.14**	**499,037.04**	**368,311.38**
Departmental	*161,563.87*	*147,216.14*	*443,820.45*	*303,235.70*
General government	348.04	–	1,047.47	–
Protection of persons and property	3,464.53	555.29	17,003.65	13,017.00
Health and sanitation	55,124.98	42,415.58	182,548.57	29,581.18
Highways	46,359.90	101,554.54	177,780.55	243,109.21
Charities	–	–	1,103.66	–
Schools	54,192.48	–	54,179.39	11,578.31
Libraries	–	–	–	–
Recreation	750.00	990.73	3,958.16	5,950.00
Unclassified	1,323.94	1,700.00	6,199.00	–
Public service enterprises	*29,183.11*	*356,866.00*	*55,216.59*	*65,075.68*
Electric light	–	336,249.83	23,053.02	–
Water	29,183.11	20,616.17	32,163.57	65,075.68
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**998,471.67**	**1,446,049.73**	**1,121,000.00**	**968,513.83**
From sinking funds	*42,200.00*	*51,183.33*	–	*126,000.00*
From revenue and other sources	*206,271.67*	*183,685.00*	*221,000.00*	[1] *117,513.83*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*750,000.00*	*1,185,000.00*	*900,000.00*	*725,000.00*
Warrants or orders, previous years	–	*26,181.40*	–	–
Transfers	**57,063.72**	**79,827.73**	**298.86**	**128,040.69**
To sinking funds from revenue	*5,060.00*	[2] *23,282.00*	–	*2,040.69*
All other	*52,003.72*	*56,545.73*	*298.86*	*126,000.00*
Refunds	**6,018.15**	**11,180.07**	**1,380.43**	**4,733.55**
Agency, trust, and investment	**292,490.86**	**591,387.02**	**186,500.75**	**186,585.21**
Taxes and licenses for State	*133,015.80*	*135,311.26*	*133,588.94*	*124,127.49*
Taxes for county	*52,845.51*	*46,143.90*	*36,901.49*	*49,262.76*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*106,629.55*	*409,931.86*	*16,010.32*	*13,194.96*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$1,406,436.43	$1,563,799.69	$1,258,669.64	$1,133,418.38
Permanent debt (except from sinking funds)	206,271.67	183,685.00	221,000.00	[1] 117,513.83
Sinking fund requirements from revenue	5,060.00	[2] 23,282.00	–	2,040.69
Outlays	190,746.98	504,082.14	499,037.04	368,311.38
Permanent debt from sinking funds	42,200.00	51,183.33	–	126,000.00
Bonds refunded, current year	–	–	–	–
Temporary loans	750,000.00	1,211,181.40	900,000.00	725,000.00
Transfers (except to sinking funds) and refunds	58,021.87	67,725.80	1,679.29	130,733.55
Agency, trust, and investment	292,490.86	591,387.02	186,500.75	186,585.21
Total payments	**$2,951,227.81**	**$4,196,326.38**	**$3,066,886.72**	**$2,789,603.04**
Balance on hand, including funds	*349,041.05*	*255,890.39*	*88,574.06*	*124,561.62*
GRAND TOTAL	**$3,300,268.86**	**$4,452,216.77**	**$3,155,460.78**	**$2,914,164.66**

[1] Includes $27,000 water debt paid from surplus.

[2] Includes $63 from sale of real estate.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Revere POPULATION 28,823	Gloucester POPULATION 22,947	Beverly POPULATION 22,561	North Adams POPULATION 22,282
REVENUE.	**$1,124,308.27**	**$1,039,613.58**	**$1,331,196.18**	**$821,749.43**
General	**971,660.98**	**857,146.96**	**1,178,060.32**	**712,389.34**
Taxes	*954,294.83*	*847,659.73*	*1,168,814.44*	*706,001.78*
Property, poll, and income	942,703.11	783,930.35	977,624.59	568,605.76
Corporation, bank, etc.	11,591.72	63,729.38	191,189.85	137,396.02
Licenses and permits	*11,585.75*	*4,739.00*	*1,796.37*	*1,581.40*
Fines and forfeits	*3,553.80*	*2,219.87*	*1,423.45*	*3,267.95*
Grants and gifts	*2,226.60*	*2,528.36*	*6,026.06*	*1,538.21*
For expenses	2,226.60	2,528.36	6,026.06	1,538.21
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**152,647.29**	**182,466.62**	**153,135.86**	**109,360.09**
Special assessments	*8,992.60*	*2,305.58*	*9,002.19*	*634.25*
To meet expenses	8,992.60	759.23	7,966.31	–
To meet outlays	–	1,546.35	1,035.88	634.25
Privileges	*587.02*	*463.47*	*100.00*	–
Departmental	*33,321.60*	*29,463.61*	*44,697.66*	*16,695.08*
General government	5,238.85	3,343.40	807.25	838.95
Protection of persons and property	408.40	1,688.21	376.79	466.95
Health and sanitation	6,865.04	657.36	1,003.69	1,201.92
Highways	22.65	2,788.38	5.00	562.19
Charities	16,329.24	11,251.68	23,714.28	7,646.75
Soldiers' benefits	2,175.75	6,066.50	7,422.00	1,820.00
Schools	379.07	2,068.26	8,070.19	2,490.45
Libraries	57.00	–	227.37	780.44
Recreation	–	380.20	660.80	–
Unclassified	1,845.60	1,219.62	2,410.29	887.43
Public service enterprises	*93,726.87*	*133,290.16*	*72,370.08*	*82,379.22*
Electric light	–	–	–	–
Water	93,726.87	133,290.16	72,370.08	81,853.02
All other	–	–	–	526.20
Cemeteries	–	*533.86*	*8,411.30*	*5,976.76*
Interest	*16,019.20*	*16,409.94*	*18,554.63*	*3,674.78*
On sinking funds	–	–	–	–
On trust and investment funds	–	3,979.31	4,624.45	541.18
All other	16,019.20	12,430.63	13,930.18	3,133.60
NON-REVENUE.	**$1,229,176.68**	**$1,199,006.53**	**$1,129,272.60**	**$599,953.51**
Offsets to outlays	**1,619.17**	**13,440.74**	**1,353.34**	**7,358.19**
Departmental	*1,619.17*	*5,688.16*	*1,353.34*	*7,358.19*
Public service enterprises	–	*7,752.58*	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**1,128,874.35**	**989,274.50**	**900,130.55**	**480,765.98**
Loans, general purposes	*386,242.30*	*310,000.00*	*52,000.00*	*134,500.00*
Loans, public service enterprises	*7,613.00*	*20,000.00*	*48,000.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*735,000.00*	*650,000.00*	*800,000.00*	*345,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*19.05*	*9,274.50*	*130.55*	*1,265.98*
Transfers	**462.95**	**9,835.01**	**3,688.80**	–
From sinking funds	–	–	–	–
All other	*462.95*	*9,835.01*	*3,688.80*	–
Refunds	**2,580.41**	**2,401.24**	**17,960.28**	**1,397.73**
Agency, trust, and investment	**95,639.80**	**184,055.04**	**206,139.63**	**110,431.61**
Taxes and licenses for State	*95,639.80*	*104,728.35*	*126,632.49*	*75,270.13*
Taxes for county	–	*59,077.17*	*73,872.15*	*30,357.06*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	–	*20,249.52*	*5,634.99*	*4,804.42*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$1,125,927.44	$1,053,054.32	$1,332,549.52	$829,107.62
Premiums	19.05	9,274.50	130.55	1,265.98
Municipal indebtedness	1,128,855.30	980,000.00	900,000.00	479,500.00
Transfers and refunds	3,043.36	12,236.25	21,649.08	1,397.73
Agency, trust, and investment	95,639.80	184,055.04	206,139.63	110,431.61
Total receipts	**$2,353,484.95**	**$2,238,620.11**	**$2,460,468.78**	**$1,421,702.94**
Balance on hand, including funds	*70,385.88*	*123,367.01*	*185,618.13*	*19,010.73*
GRAND TOTAL	**$2,423,870.83**	**$2,361,987.12**	**$2,646,086.91**	**$1,440,713.67**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Revere Population 28,823	Gloucester Population 22,947	Beverly Population 22,561	North Adams Population 22,282
Maintenance	**$957,629.61**	**$869,298.83**	**$1,024,413.80**	**$548,211.72**
Departmental	*909,675.45*	*817,046.49*	*970,428.70*	*517,723.38*
General government	70,643.90	56,349.89	58,584.41	39,818.57
Protection of persons and property	181,087.71	156,855.05	160,791.92	95,858.30
Health and sanitation	89,314.26	46,871.51	46,303.15	31,198.09
Highways	73,685.23	115,917.68	141,670.31	77,809.89
Charities	42,432.70	81,141.98	92,163.39	27,305.88
Soldiers' benefits	8,163.00	35,967.91	64,713.73	2,449.00
Schools	403,620.74	301,341.21	362,395.11	225,567.33
Libraries	6,609.70	–	19,645.70	8,954.83
Recreation	18,368.26	5,865.08	9,077.19	211.34
Pensions	3,260.00	10,012.37	4,931.84	223.11
Unclassified	12,489.95	6,723.81	10,151.95	8,327.04
Public service enterprises	*47,954.16*	*51,608.13*	*40,961.87*	*20,495.18*
Electric light	–	–	–	–
Water	47,954.16	51,608.13	40,961.87	19,409.70
All other	–	–	–	1,085.48
Cemeteries	–	*644.21*	*13,023.23*	*9,993.16*
Administration of trust funds	–	–	–	–
Interest	**119,646.41**	**70,180.53**	**68,416.28**	**41,981.15**
Loans, general purposes	*91,038.71*	*40,083.03*	*63,362.51*	*32,146.41*
Loans, public service enterprises	*28,607.70*	*30,097.50*	*5,053.77*	*9,834.74*
Loans, cemeteries	–	–	–	–
Outlays	**376,517.78**	**164,449.31**	**329,322.30**	**78,181.84**
Departmental	*351,852.45*	*134,366.88*	*206,279.17*	*68,197.21*
General government	–	870.15	–	–
Protection of persons and property	1,170.26	2,006.33	1,950.00	11,333.96
Health and sanitation	51,080.80	1,547.59	32,838.05	4,807.29
Highways	236,887.71	42,849.49	60,041.72	34,556.20
Charities	–	–	–	–
Schools	53,796.15	56,081.29	102,059.80	17,499.76
Libraries	–	–	–	–
Recreation	–	9,932.05	1,587.03	–
Unclassified	8,917.53	21,079.98	7,802.57	–
Public service enterprises	*24,665.33*	*29,878.43*	*119,643.81*	*7,488.13*
Electric light	–	–	–	–
Water	24,665.33	29,878.43	119,643.81	7,488.13
All other	–	–	–	–
Cemeteries	–	*204.00*	*3,399.32*	*2,496.50*
Municipal indebtedness	**820,592.12**	**667,375.00**	**750,500.00**	**462,295.00**
From sinking funds	–	–	–	–
From revenue and other sources	*165,592.12*	*117,375.00*	*150,500.00*	*90,545.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*655,000.00*	*550,000.00*	*600,000.00*	*371,750.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**462.95**	**9,835.01**	**3,688.80**	–
To sinking funds from revenue	–	–	–	–
All other	*462.95*	*9,835.01*	*3,688.80*	–
Refunds	**2,580.41**	**2,401.24**	**17,960.28**	**1,397.73**
Agency, trust, and investment	**95,639.80**	**184,172.99**	**207,132.40**	**112,990.15**
Taxes and licenses for State	*95,639.80*	*104,728.35*	*126,632.49*	*75,271.38*
Taxes for county	–	*59,077.17*	*73,872.15*	*30,357.06*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	–	*20,367.47*	*6,627.76*	*7,361.71*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$1,077,276.02	$939,479.36	$1,092,830.08	$590,192.87
Permanent debt (except from sinking funds)	165,592.12	117,375.00	150,500.00	90,545.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	376,517.78	164,449.31	329,322.30	78,181.84
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	655,000.00	550,000.00	600,000.00	371,750.00
Transfers (except to sinking funds) and refunds	3,043.36	12,236.25	21,649.08	1,397.73
Agency, trust, and investment	95,639.80	184,172.99	207,132.40	112,990.15
Total payments	**$2,373,069.08**	**$1,967,712.91**	**$2,401,433.86**	**$1,245,057.59**
Balance on hand, including funds	*50,801.75*	*394,274.21*	*244,653.05*	*195,656.08*
GRAND TOTAL	**$2,423,870.83**	**$2,361,987.12**	**$2,646,086.91**	**$1,440,713.67**

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Northampton POPULATION 21,951	Leominster POPULATION 19,744	Attleboro POPULATION 19,731	Peabody POPULATION 19,552
REVENUE.	**$876,398.93**	**$613,896.17**	**$898,011.57**	**$1,049,894.98**
General	**729,210.40**	**490,760.01**	**754,715.25**	**612,071.43**
Taxes	*697,045.47*	*481,806.59*	*748,533.41*	*603,784.44*
Property, poll, and income	577,953.06	425,613.46	661,190.57	429,354.50
Corporation, bank, etc.	119,092.41	56,193.13	87,342.84	174,429.94
Licenses and permits	*2,250.50*	*1,370.00*	*2,027.75*	*2,067.00*
Fines and forfeits	*4,659.00*	*1,336.16*	*1,585.55*	*3,983.51*
Grants and gifts	*25,255.43*	*6,247.26*	*2,568.54*	*2,236.48*
For expenses	25,255.43	6,247.26	2,568.54	2,236.48
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**147,188.53**	**123,136.16**	**143,296.32**	**437,823.55**
Special assessments	*4,707.30*	*1,161.24*	*9,035.72*	*789.57*
To meet expenses	1,197.54	573.30	220.16	7.10
To meet outlays	3,509.76	587.94	8,815.56	782.47
Privileges	*887.91*	*4,501.80*	*25.00*	–
Departmental	*38,942.51*	*30,582.84*	*16,521.92*	*50,158.10*
General government	388.30	1,873.69	938.84	1,856.53
Protection of persons and property	1,066.16	1,339.57	464.91	4,372.67
Health and sanitation	4,327.00	1,068.10	1,644.28	24,732.08
Highways	2,370.00	4,059.54	89.72	734.22
Charities	9,452.59	13,628.85	8,834.94	11,232.13
Soldiers' benefits	7,838.41	2,290.00	1,700.00	3,043.00
Schools	11,093.69	5,957.87	1,535.61	1,900.80
Libraries	1,277.91	351.22	610.05	–
Recreation	–	–	53.39	–
Unclassified	1,128.45	14.00	650.18	2,286.67
Public service enterprises	*65,201.30*	*69,292.58*	*82,938.92*	*369,716.80*
Electric light	–	–	–	191,755.15
Water	65,201.30	68,622.70	81,558.26	177,120.20
All other	–	669.88	1,380.66	841.45
Cemeteries	*2,852.25*	*4,701.00*	–	*4,783.48*
Interest	*34,597.26*	*12,896.70*	*34,774.76*	*12,375.60*
On sinking funds	–	5,854.81	8,042.35	1,518.57
On trust and investment funds	24,669.34	1,060.17	16,948.11	564.45
All other	9,927.92	5,981.72	9,784.30	10,292.58
NON-REVENUE.	**$747,700.92**	**$704,433.64**	**$1,073,992.70**	**$1,056,477.44**
Offsets to outlays	**2,481.90**	**32.16**	**1,500.00**	–
Departmental	*2,481.90*	*32.16*	*1,500.00*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**573,979.40**	**443,124.05**	**838,666.16**	**902,891.20**
Loans, general purposes	*99,000.00*	*43,000.00*	*110,750.00*	*60,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*474,571.00*	*400,000.00*	*727,000.00*	*841,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*408.40*	*124.05*	*916.16*	*1,891.20*
Transfers	**10,972.14**	**43,822.44**	**56,611.15**	**1,000.00**
From sinking funds	–	*26,340.34*	[1] *29,000.00*	–
All other	*10,972.14*	*17,482.10*	*27,611.15*	*1,000.00*
Refunds	**936.01**	**7,452.47**	**2,906.04**	**5,296.99**
Agency, trust, and investment	**159,331.47**	**210,002.52**	**174,309.35**	**147,289.25**
Taxes and licenses for State	*86,058.84*	*66,999.84*	*81,579.37*	*91,531.56*
Taxes for county	*43,432.29*	*23,486.00*	*28,273.13*	*53,118.08*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*29,840.34*	*119,516.68*	*64,456.85*	*2,639.61*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$878,880.83	$613,928.33	$899,511.57	$1,049,894.98
Premiums	408.40	124.05	916.16	1,891.20
Municipal indebtedness	573,571.00	443,000.00	837,750.00	901,000.00
Transfers and refunds	11,908.15	51,274.91	59,517.19	6,296.99
Agency, trust, and investment	159,331.47	210,002.52	174,309.35	147,289.25
Total receipts	**$1,624,099.85**	**$1,318,329.81**	**$1,972,004.27**	**$2,106,372.42**
Balance on hand, including funds	*119,862.22*	*86,341.74*	*25,842.98*	*353,745.15*
GRAND TOTAL	**$1,743,962.07**	**$1,404,671.55**	**$1,997,847.25**	**$2,460,117.57**

[1] Includes $9,000 from investment fund.

Graded According to Population of 1920 — Continued.

PAYMENTS.	Northampton Population 21,951	Leominster Population 19,744	Attleboro Population 19,731	Peabody Population 19,552
Maintenance	**$620,932.93**	**$527,110.50**	**$710,368.94**	**$853,485.64**
Departmental	*594,608.77*	*495,041.62*	*660,405.87*	*614,760.87*
General government	34,969.18	29,712.41	44,879.74	48,069.50
Protection of persons and property	109,951.82	105,668.49	115,088.63	137,486.93
Health and sanitation	25,810.41	20,574.37	50,801.33	53,072.73
Highways	67,218.96	77,576.33	90,039.32	56,511.64
Charities	30,416.52	28,892.39	42,041.97	44,546.55
Soldiers' benefits	3,703.50	9,133.23	4,852.28	17,634.83
Schools	271,889.33	211,031.91	280,105.73	220,030.44
Libraries	36,366.89	8,999.42	12,796.30	–
Recreation	3,982.16	1,459.32	7,700.15	6,512.92
Pensions	1,390.24	86.76	150.00	2,794.69
Unclassified	8,909.76	1,906.99	11,950.42	28,100.64
Public service enterprises	*22,772.37*	*21,707.88*	*49,526.60*	*232,480.78*
Electric light	–	–	–	170,750.31
Water	22,772.37	20,545.85	44,366.43	60,004.71
All other	–	1,162.03	5,160.17	1,725.76
Cemeteries	*3,445.54*	*10,361.00*	–	*6,243.99*
Administration of trust funds	*106.25*	–	*436.47*	–
Interest	**33,074.30**	**35,843.61**	**72,843.92**	**93,085.61**
Loans, general purposes	*31,884.30*	*29,263.61*	*50,970.92*	*77,425.61*
Loans, public service enterprises	*1,190.00*	*6,580.00*	*21,873.00*	*15,660.00*
Loans, cemeteries	–	–	–	–
Outlays	**155,620.73**	**91,947.19**	**171,713.53**	**573,533.91**
Departmental	*117,494.74*	*79,498.79*	*168,360.75*	*546,163.22*
General government	–	–	25,741.65	–
Protection of persons and property	–	–	10,705.65	19,340.04
Health and sanitation	26,471.74	22,345.95	20.61	2,584.86
Highways	89,669.76	38,434.36	105,813.35	15,841.98
Charities	–	–	–	–
Schools	617.09	4,023.89	19,650.14	507,383.22
Libraries	661.15	–	–	–
Recreation	–	828.79	6,429.35	1,013.12
Unclassified	75.00	13,865.80	–	–
Public service enterprises	*38,125.99*	*12,448.40*	*3,352.78*	*27,370.69*
Electric light	–	–	–	7,256.11
Water	38,125.99	12,448.40	3,352.78	20,114.58
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**537,333.99**	**337,600.00**	**761,750.00**	**633,000.00**
From sinking funds	–	*26,340.34*	[1] *29,000.00*	–
From revenue and other sources	[2] *66,330.00*	*36,259.66*	*81,750.00*	*142,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*471,003.99*	*275,000.00*	*651,000.00*	*491,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**10,972.14**	**43,822.44**	**56,611.15**	**1,000.00**
To sinking funds from revenue	–	*17,000.00*	*10,014.28*	*1,000.00*
All other	*10,972.14*	*26,822.44*	*46,596.87*	–
Refunds	**936.01**	**7,452.47**	**2,906.04**	**5,296.99**
Agency, trust, and investment	**247,633.51**	**210,740.95**	**179,002.94**	**153,390.54**
Taxes and licenses for State	*170,985.98*	*66,999.84*	*81,579.37*	*91,531.56*
Taxes for county	*43,432.29*	*23,486.00*	*28,273.13*	*53,118.08*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*33,215.24*	*120,255.11*	*69,150.44*	*8,740.90*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$654,007.23	$562,954.11	$783,212.86	$946,571.25
Permanent debt (except from sinking funds)	[2] 66,330.00	36,259.66	81,750.00	142,000.00
Sinking fund requirements from revenue	–	17,000.00	10,014.28	1,000.00
Outlays	155,620.73	91,947.19	171,713.53	573,533.91
Permanent debt from sinking funds	–	26,340.34	[1] 29,000.00	–
Bonds refunded, current year	–	–	–	–
Temporary loans	471,003.99	275,000.00	651,000.00	491,000.00
Transfers (except to sinking funds) and refunds	11,908.15	34,274.91	49,502.91	5,296.99
Agency, trust, and investment	247,633.51	210,740.95	179,002.94	153,390.54
Total payments	**$1,606,503.61**	**$1,254,517.16**	**$1,955,196.52**	**$2,312,792.69**
Balance on hand, including funds	*137,458.46*	*150,154.39*	*42,650.73*	*147,324.88*
GRAND TOTAL	**$1,743,962.07**	**$1,404,671.55**	**$1,997,847.25**	**$2,460,117.57**

[1] Includes $9,000 paid from investment fund.

[2] Includes $1,680 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Westfield POPULATION 18,604	Melrose POPULATION 18,204	Woburn POPULATION 16,574	Newburyport POPULATION 15,618
REVENUE.	**$866,212.51**	**$805,515.42**	**$649,829.69**	**$529,333.96**
General	**491,212.29**	**639,407.48**	**517,350.46**	**404,878.88**
Taxes	*468,982.57*	*632,800.02*	*512,987.43*	*399,605.22*
Property, poll, and income	422,599.23	610,519.88	471,296.26	337,743.20
Corporation, bank, etc.	46,383.34	22,280.14	41,691.17	61,862.02
Licenses and permits	*2,889.95*	*1,136.00*	*1,281.75*	*1,246.50*
Fines and forfeits	*3,706.00*	*400.36*	*2,078.00*	*1,583.96*
Grants and gifts	*15,575.60*	*5,071.10*	*1,003.28*	*2,443.20*
For expenses	15,575.60	4,589.66	1,003.28	2,443.20
For outlays	–	481.44	–	–
All other	*58.17*	–	–	–
Commercial	**375,000.22**	**166,107.94**	**132,479.23**	**124,455.08**
Special assessments	*6,944.53*	*31,750.33*	*429.92*	*4,946.55*
To meet expenses	6,944.53	23,664.04	429.92	4,946.55
To meet outlays	–	8,086.29	–	–
Privileges	–	–	*80.00*	–
Departmental	*19,333.42*	*29,588.73*	*39,953.07*	*23,794.61*
General government	1,411.07	8,479.24	1,436.02	1,535.86
Protection of persons and property	222.10	549.33	778.13	2,253.82
Health and sanitation	625.04	5,067.95	14,549.04	1,119.24
Highways	693.80	1,424.53	392.87	241.23
Charities	8,287.39	4,102.22	14,860.28	5,930.95
Soldiers' benefits	3,763.00	2,773.00	1,893.00	6,853.33
Schools	4,093.04	4,971.42	4,371.25	4,533.34
Libraries	–	721.87	478.95	310.55
Recreation	–	298.00	–	43.00
Unclassified	237.98	1,201.17	1,193.53	973.29
Public service enterprises	*340,738.50*	*57,987.92*	*70,402.39*	*73,219.55*
Electric light	[1] 283,831.86	–	–	–
Water	56,906.64	57,954.92	70,402.39	73,219.55
All other	–	33.00	–	–
Cemeteries	–	*12,866.03*	*9,191.01*	*149.00*
Interest	*7,983.77*	*33,914.93*	*12,422.84*	*22,345.37*
On sinking funds	–	16,680.03	–	6,333.39
On trust and investment funds	–	730.46	5,992.79	10,684.85
All other	7,983.77	16,504.44	6,430.05	5,327.13
NON-REVENUE.	**$747,101.99**	**$946,842.45**	**$1,229,246.68**	**$419,184.30**
Offsets to outlays	**95,958.35**	**32.72**	**11,910.74**	**773.15**
Departmental	*95,196.94*	*32.72*	*11,910.74*	*380.44*
Public service enterprises	*761.41*	–	–	*392.71*
Cemeteries	–	–	–	–
Municipal indebtedness	**565,327.87**	**799,789.50**	**1,102,593.76**	**303,345.00**
Loans, general purposes	*65,000.00*	*102,865.00*	*214,500.00*	*143,000.00*
Loans, public service enterprises	–	*20,000.00*	*236,200.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*500,000.00*	*676,500.00*	*650,000.00*	*160,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*327.87*	*424.50*	*1,893.76*	*345.00*
Transfers	**250.00**	**8,751.66**	**4,236.80**	**12,798.41**
From sinking funds	–	–	–	–
All other	*250.00*	*8,751.66*	*4,236.80*	*12,798.41*
Refunds	**2,168.02**	**943.14**	**1,434.88**	**802.65**
Agency, trust, and investment	**83,397.75**	**137,325.43**	**109,070.50**	**101,465.09**
Taxes and licenses for State	*64,548.56*	*71,190.00*	*62,157.43*	*56,560.09*
Taxes for county	*15,003.89*	*29,109.82*	*25,303.15*	*27,329.61*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*3,845.30*	*36,971.90*	*21,609.92*	*17,575.39*
All other	–	*53.71*	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$962,170.86	$805,548.14	$661,740.43	$530,107.11
Premiums	327.87	424.50	1,893.76	345.00
Municipal indebtedness	565,000.00	799,365.00	1,100,700.00	303,000.00
Transfers and refunds	2,418.02	9,694.80	5,671.68	13,601.06
Agency, trust, and investment	83,397.75	137,325.43	109,070.50	101,465.09
Total receipts	**$1,613,314.50**	**$1,752,357.87**	**$1,879,076.37**	**$948,518.26**
Balance on hand, including funds	*133,746.82*	*78,721.71*	*58,654.47*	*43,632.33*
GRAND TOTAL	**$1,747,061.32**	**$1,831,079.58**	**$1,937,730.84**	**$992,150.59**

[1] Includes gas, amount not specified.

Graded According to Population of 1920 — Continued.

PAYMENTS.	Westfield Population 18,604	Melrose Population 18,204	Woburn Population 16,574	Newburyport Population 15,618
Maintenance	**$772,747.53**	**$659,933.94**	**$494,932.99**	**$386,221.48**
Departmental	*551,611.01*	*614,637.13*	*449,762.58*	*342,083.19*
General government	44,825.84	47,587.15	45,919.24	21,293.05
Protection of persons and property	79,311.55	86,612.00	88,500.34	75,911.72
Health and sanitation	29,589.74	56,678.22	27,675.28	13,371.64
Highways	86,863.79	103,083.62	38,729.19	43,351.42
Charities	45,517.51	18,390.37	43,112.47	27,745.88
Soldiers' benefits	4,473.18	7,965.99	11,186.83	12,483.28
Schools	240,708.79	246,930.00	158,111.19	127,288.66
Libraries	11,171.86	13,017.42	13,941.80	11,557.54
Recreation	5,425.80	20,120.41	11,604.95	2,836.98
Pensions	–	4,748.33	4,942.62	–
Unclassified	3,722.95	9,503.62	6,038.67	6,243.02
Public service enterprises	*221,136.52*	*30,489.24*	*35,855.75*	*43,488.99*
Electric light	[1] 207,825.64	–	–	–
Water	13,310.88	30,489.24	35,855.75	43,488.99
All other	–	–	–	–
Cemeteries	–	*14,807.57*	*9,284.81*	*649.30*
Administration of trust funds	–	–	*29.85*	–
Interest	**27,962.43**	**87,363.45**	**63,083.71**	**21,671.29**
Loans, general purposes	*20,002.43*	*68,078.32*	*47,620.20*	*14,948.79*
Loans, public service enterprises	*7,960.00*	*19,285.13*	*15,463.51*	*6,722.50*
Loans, cemeteries	–	–	–	–
Outlays	**234,581.85**	**122,605.50**	**459,578.82**	**137,310.04**
Departmental	*177,827.70*	*99,118.82*	*214,964.58*	*134,501.34*
General government	–	–	730.78	300.00
Protection of persons and property	450.00	411.42	731.71	1,255.00
Health and sanitation	16,485.87	34,871.49	23,756.28	928.54
Highways	157,686.54	62,539.14	96,736.00	132,017.80
Charities	–	–	–	–
Schools	–	400.00	91,249.78	–
Libraries	–	–	1,760.03	–
Recreation	2,426.29	896.77	–	–
Unclassified	779.00	–	–	–
Public service enterprises	*56,754.15*	*23,486.68*	*241,571.24*	*2,808.70*
Electric light	[1] 45,663.67	–	–	–
Water	11,090.48	23,486.68	241,571.24	2,808.70
All other	–	–	–	–
Cemeteries	–	–	*3,043.00*	–
Municipal indebtedness	**455,500.00**	**693,085.37**	**690,088.48**	**287,750.00**
From sinking funds	–	–	–	–
From revenue and other sources	*55,500.00*	*90,985.37*	*140,088.48*	*77,750.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*400,000.00*	*602,100.00*	*550,000.00*	*210,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**250.00**	**8,751.66**	**4,236.80**	**12,798.41**
To sinking funds from revenue	–	*7,962.82*	–	*800.00*
All other	*250.00*	*788.84*	*4,236.80*	*11,998.41*
Refunds	**2,168.02**	**943.14**	**1,434.88**	**802.65**
Agency, trust, and investment	**84,093.95**	**155,011.39**	**104,756.70**	**111,269.89**
Taxes and licenses for State	*64,548.56*	*71,190.00*	*62,157.43*	*56,560.09*
Taxes for county	*15,003.89*	*29,109.82*	*25,303.15*	*27,329.61*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*4,541.50*	*54,657.86*	*17,296.12*	*27,380.19*
All other	–	*53.71*	–	–

RECAPITULATION.				
Maintenance and interest	$800,709.96	$747,297.39	$558,016.70	$407,892.77
Permanent debt (except from sinking funds)	55,500.00	90,985.37	140,088.48	77,750.00
Sinking fund requirements from revenue	–	7,962.82	–	800.00
Outlays	234,581.85	122,605.50	459,578.82	137,310.04
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	400,000.00	602,100.00	550,000.00	210,000.00
Transfers (except to sinking funds) and refunds	2,418.02	1,731.98	5,671.68	12,801.06
Agency, trust, and investment	84,093.95	155,011.39	104,756.70	111,269.89
Total payments	**$1,577,303.78**	**$1,727,694.45**	**$1,818,112.38**	**$957,823.76**
Balance on hand, including funds	*169,757.54*	*103,385.13*	*119,618.46*	*34,326.83*
GRAND TOTAL	**$1,747,061.32**	**$1,831,079.58**	**$1,937,730.84**	**$992,150.59**

[1] Includes gas, amount not specified.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Marlborough POPULATION 15,028
REVENUE.	**$517,272.05**
General	**415,576.58**
Taxes	*410,534.86*
Property, poll, and income	383,153.36
Corporation, bank, etc.	27,381.50
Licenses and permits	*773.50*
Fines and forfeits	*1,322.00*
Grants and gifts	*2,946.22*
For expenses	2,946.22
For outlays	–
All other	–
Commercial	**101,695.47**
Special assessments	*2,250.28*
To meet expenses	2,250.28
To meet outlays	–
Privileges	–
Departmental	*26,269.74*
General government	301.95
Protection of persons and property	2,353.52
Health and sanitation	11,558.38
Highways	3,733.17
Charities	3,535.14
Soldiers' benefits	3,691.35
Schools	1,096.23
Libraries	–
Recreation	–
Unclassified	–
Public service enterprises	*52,056.80*
Electric light	–
Water	52,056.80
All other	–
Cemeteries	*1,466.52*
Interest	*19,652.13*
On sinking funds	12,769.34
On trust and investment funds	1,410.33
All other	5,472.46
NON-REVENUE.	**$649,627.82**
Offsets to outlays	**58,269.29**
Departmental	*55,491.41*
Public service enterprises	*2,777.88*
Cemeteries	–
Municipal indebtedness	**372,538.50**
Loans, general purposes	*60,000.00*
Loans, public service enterprises	*2,000.00*
Loans, cemeteries	–
Bonds refunded, current year	–
Temporary loans (including revenue loans)	*310,000.00*
Unpaid warrants or orders, current year	–
Premiums	*538.50*
Transfers	**86,000.00**
From sinking funds	*30,000.00*
All other	*56,000.00*
Refunds	**790.78**
Agency, trust, and investment	**132,029.25**
Taxes and licenses for State	*52,384.55*
Taxes for county	*19,555.82*
Reimbursements for grade crossings	–
Sinking and other permanent funds	*60,088.88*
All other	–
RECAPITULATION.	
Revenue and offsets to outlays	$575,541.34
Premiums	538.50
Municipal indebtedness	372,000.00
Transfers and refunds	86,790.78
Agency, trust, and investment	132,029.25
Total receipts	**$1,166,899.87**
Balance on hand, including funds	*29,740.65*
GRAND TOTAL	**$1,196,640.52**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Marlborough Population 15,028
Maintenance	**$408,910.70**
Departmental	*383,277.12*
General government	25,701.82
Protection of persons and property	88,469.48
Health and sanitation	22,687.49
Highways	57,836.33
Charities	24,847.71
Soldiers' benefits	9,596.88
Schools	142,109.00
Libraries	7,017.70
Recreation	1,173.37
Pensions	809.16
Unclassified	3,028.18
Public service enterprises	*23,508.74*
Electric light	–
Water	23,508.74
All other	–
Cemeteries	*2,124.84*
Administration of trust funds	–
Interest	**39,676.88**
Loans, general purposes	*26,212.28*
Loans, public service enterprises	*13,450.00*
Loans, cemeteries	*14.60*
Outlays	**58,439.86**
Departmental	*52,368.66*
General government	–
Protection of persons and property	9,954.08
Health and sanitation	30,706.72
Highways	11,707.86
Charities	–
Schools	–
Libraries	–
Recreation	–
Unclassified	–
Public service enterprises	*6,071.20*
Electric light	–
Water	6,071.20
All other	–
Cemeteries	–
Municipal indebtedness	**385,365.00**
From sinking funds	*30,000.00*
From revenue and other sources	*65,365.00*
Bonds refunded, current year	–
Temporary loans (including revenue loans)	*290,000.00*
Warrants or orders, previous years	–
Transfers	**86,000.00**
To sinking funds from revenue	*6,000.00*
All other	*80,000.00*
Refunds	**790.78**
Agency, trust, and investment	**168,793.62**
Taxes and licenses for State	*52,384.55*
Taxes for county	*19,555.82*
Expenditures for grade crossings	–
Sinking and other permanent funds	*96,853.25*
All other	–

RECAPITULATION.	
Maintenance and interest	$448,587.58
Permanent debt (except from sinking funds)	65,365.00
Sinking fund requirements from revenue	6,000.00
Outlays	58,439.86
Permanent debt from sinking funds	30,000.00
Bonds refunded, current year	–
Temporary loans	290,000.00
Transfers (except to sinking funds) and refunds	80,790.78
Agency, trust, and investment	168,793.62
Total payments	**$1,147,976.84**
Balance on hand, including funds	*48,663.68*
GRAND TOTAL	**$1,196,640.52**

TABLE I. — *Summary of Financial Transactions. Cities*

AGGREGATE RECEIPTS (38 CITIES).	POPULATION 2,745,014
REVENUE.	**$142,630,371.81**
General	**115,687,969.47**
Taxes	*113,911,153.51*
Property, poll, and income	101,196,962.67
Corporation, bank, etc.	12,714,190.84
Licenses and permits	*497,504.74*
Fines and forfeits	*365,091.96*
Grants and gifts	*911,607.81*
For expenses	905,774.37
For outlays	5,833.44
All other	*2,611.45*
Commercial	**26,942,402.34**
Special assessments	*1,454,676.95*
To meet expenses	1,081,030.54
To meet outlays	373,646.41
Privileges	*61,450.59*
Departmental	[1] *5,105,744.14*
General government	246,061.27
Protection of persons and property	184,408.24
Health and sanitation	884,309.24
Highways	260,952.16
Charities	2,102,695.12
Soldiers' benefits	317,504.29
Schools	847,697.94
Libraries	50,352.58
Recreation	88,137.96
Unclassified	[1] 123,625.34
Public service enterprises	*15,015,565.36*
Electric light	[2] 2,216,676.94
Water	10,431,101.82
All other	2,367,786.60
Cemeteries	*484,551.47*
Interest	*4,820,413.83*
On sinking funds	[3] 2,667,552.34
On trust and investment funds	646,024.67
All other	1,506,836.82
NON-REVENUE.	**$141,006,271.85**
Offsets to outlays	**738,535.78**
Departmental	*530,372.85*
Public service enterprises	*208,140.73*
Cemeteries	*22.20*
Municipal indebtedness	**98,556,798.34**
Loans, general purposes	*20,364,107.30*
Loans, public service enterprises	*3,584,813.00*
Loans, cemeteries	*50,000.00*
Bonds refunded, current year	—
Temporary loans (including revenue loans)	*73,439,808.00*
Unpaid warrants or orders, current year	*1,001,626.94*
Premiums	[4] *116,443.10*
Transfers	**10,807,501.40**
From sinking funds	[5] *6,144,651.30*
All other	*4,662,850.10*
Refunds	**583,292.47**
Agency, trust, and investment	**30,320,143.86**
Taxes and licenses for State	*14,859,905.58*
Taxes for county	*5,463,198.99*
Reimbursements for grade crossings	—
Sinking and other permanent funds	*9,996,985.58*
All other	*53.71*

RECAPITULATION.

Revenue and offsets to outlays	$143,368,907.59
Premiums	[4] 116,443.10
Municipal indebtedness	98,440,355.24
Transfers and refunds	11,390,793.87
Agency, trust, and investment	30,320,143.86
Total receipts	**$283,636,643.66**
Balance on hand, including funds	*25,160,418.58*
GRAND TOTAL	**$308,797,062.24**

[1] Includes $25 from administration of trust funds.
[2] Includes gas. See foot-notes on pp. 10 and 22.
[3] Includes $4,721.10 applied to payment of interest on water loans.
[4] Includes $1,872 of premiums on Rapid Transit Loans available for construction.
[5] Includes $9,000 from investment fund.

Graded According to Population of 1920 — Concluded.

AGGREGATE PAYMENTS (38 CITIES).	POPULATION 2,745,014
Maintenance	**$110,661,103.31**
Departmental	*102,039,328.99*
General government	5,191,644.79
Protection of persons and property	20,484,928.62
Health and sanitation	10,987,935.47
Highways	11,379,152.64
Charities	8,543,038.02
Soldiers' benefits	2,088,651.79
Schools	35,532,902.14
Libraries	1,946,951.86
Recreation	3,662,554.02
Pensions	1,277,583.84
Unclassified	943,985.80
Public service enterprises	*7,899,034.02*
Electric light	[1] 1,639,414.39
Water	5,219,208.97
All other	1,040,410.66
Cemeteries	*714,528.47*
Administration of trust funds	*8,211.83*
Interest	**13,930,613.03**
Loans, general purposes	*9,964,248.28*
Loans, public service enterprises	*3,960,471.05*
Loans, cemeteries	*5,893.70*
Outlays	**30,010,331.61**
Departmental	*24,726,783.43*
General government	60,826.12
Protection of persons and property	835,436.93
Health and sanitation	4,482,680.07
Highways	10,379,356.77
Charities	413,451.99
Schools	6,645,913.58
Libraries	100,987.06
Recreation	702,313.54
Unclassified	1,105,817.37
Public service enterprises	*5,163,228.22*
Electric light	[1] 624,347.37
Water	3,172,053.91
All other	1,366,826.94
Cemeteries	*120,319.96*
Municipal indebtedness	**89,006,595.24**
From sinking funds,	[2] *6,144,651.30*
From revenue and other sources	[3] *10,937,895.37*
Bonds refunded, current year	–
Temporary loans (including revenue loans)	*70,542,285.24*
Warrants or orders, previous years	*1,381,763.33*
Transfers	**10,807,421.40**
To sinking funds from revenue	[4] *2,451,452.28*
All other	*8,356,969.12*
Refunds	**583,292.47**
Agency, trust, and investment	**29,724,199.86**
Taxes and licenses for State	*15,067,577.80*
Taxes for county	*5,463,198.99*
Expenditures for grade crossings	–
Sinking and other permanent funds	*9,193,369.36*
All other	*53.71*

RECAPITULATION.

Maintenance and interest	$124,591,716.34
Permanent debt (except from sinking funds)	[3] 10,937,895.37
Sinking fund requirements from revenue	[4] 2,451,452.28
Outlays	30,010,331.61
Permanent debt from sinking funds	[2] 6,144,651.30
Bonds refunded, current year	–
Temporary loans	71,924,048.57
Transfers (except to sinking funds) and refunds	8,939,261.59
Agency, trust, and investment	29,724,199.86
Total payments	**$284,723,556.92**
Balance on hand, including funds	*24,073,505.32*
GRAND TOTAL	**$308,797,062.24**

[1] Includes gas. See foot-notes on pp. 11 and 23.
[2] Includes serial payments amounting to $79,877.63, and $9,000 paid from investment fund.
[3] Includes $3,000 paid from gift, $27,000 water debt paid from surplus, and $1,680 paid to the county for debt incurred for bridge purposes.
[4] Includes $27,705.49 from sales of real estate and offsets to outlays, and $150,531.46 balances of loan appropriations.

DIVISION B

RECEIPTS FROM REVENUE

TABLE II. — *General Revenue.*

CITIES.	Population of 1920	A	B. TAXES					C. LICENSES AND PERMITS			
				FROM STATE				LICENSES		PERMITS	
		TOTAL RECEIPTS	Property, Poll, and Income	Corporation	Street Railway	Bank	Soldiers' Exemption	Liquor	All Other	Marriage	All Other
BOSTON	748,060	$41,521,831.99	$35,980,700.24	$4,793,053.27	$106,626.97	$3,849.96	–	$3,756.00	$150,066.00	$9,282.00	$58,490.98
WORCESTER	179,754	7,186,051.22	6,101,813.20	920,859.63	509.30	8,777.29	–	192.75	27,326.01	1,786.00	765.00
SPRINGFIELD	129,614	6,303,740.66	5,634,297.24	575,249.32	–	8,044.25	–	–	23,093.52	1,276.00	5,970.46
NEW BEDFORD	121,217	5,766,278.70	4,884,180.40	764,868.08	13,304.84	5,486.31	–	38.25	16,639.40	1,362.00	784.50
FALL RIVER	120,485	4,233,322.55	3,816,647.14	363,988.58	3,809.83	6,021.37	–	20.25	12,238.75	1,368.00	59.30
LOWELL	112,759	4,001,451.77	3,466,144.48	457,873.70	414.27	3,281.61	–	16.50	13,597.25	1,124.00	–
CAMBRIDGE	109,694	4,430,285.18	3,883,109.93	430,301.18	18,889.44	30,987.21	–	–	9,570.75	1,965.00	9,116.36
LYNN	99,148	3,021,634.37	2,641,041.37	321,169.59	529.05	4,625.57	$611.43	–	13,205.65	1,410.50	–
LAWRENCE	94,270	3,284,094.35	2,811,819.76	414,887.30	191.60	4,845.97	–	23.00	8,551.99	1,078.00	869.50
SOMERVILLE	93,091	2,608,676.69	2,448,187.05	102,073.89	11,527.73	9,567.23	–	–	5,804.50	1,278.00	4,981.02
BROCKTON	66,254	2,424,179.70	2,032,312.30	360,700.07	365.89	2,863.46	20.41	–	5,366.84	511.00	193.50
HOLYOKE	60,203	2,538,987.51	2,093,431.90	385,454.39	–	13,639.32	–	51.00	4,397.50	605.00	–
HAVERHILL	53,884	1,883,292.77	1,723,094.58	133,047.50	220.13	4,258.55	712.46	9.00	7,995.60	543.00	–
MALDEN	49,103	1,555,725.55	1,454,444.09	72,449.17	6,276.50	4,831.81	88.02	–	1,417.09	685.00	4,534.05
QUINCY	47,876	1,809,378.14	1,677,476.71	82,677.59	231.54	3,080.34	–	9.00	6,159.00	536.00	4,360.50
NEWTON	46,054	2,528,851.38	2,237,725.77	97,381.84	669.65	140,958.70	–	–	1,674.50	500.00	–
CHELSEA	43,184	1,235,944.77	1,115,556.93	102,318.68	1,359.24	1,375.70	–	13.00	4,943.85	575.00	–
SALEM	42,529	1,479,734.00	1,357,215.55	103,602.61	223.00	5,925.85	350.80	–	1,695.54	443.00	–
PITTSFIELD	41,763	1,369,915.51	1,233,593.13	120,937.48	–	2,038.63	–	3.75	3,619.20	393.00	–
FITCHBURG	41,029	1,485,587.43	1,271,779.50	188,476.37	29.16	5,734.30	–	10.50	4,502.95	480.00	1,213.72
EVERETT	40,120	1,547,973.67	1,464,808.34	65,194.37	5,066.81	1,012.76	45.27	–	2,229.35	530.00	1,058.50
MEDFORD	39,038	1,347,745.78	1,298,699.46	29,601.91	4,802.63	3,760.57	26.02	9.00	2,628.54	519.00	1,292.75
TAUNTON	37,137	1,148,502.98	1,008,789.44	122,376.34	1,617.00	4,644.99	69.68	6.75	3,136.60	349.00	–
CHICOPEE	36,214	1,266,676.87	1,107,136.97	143,831.48	–	2,576.24	–	3.75	4,133.00	–	–
WALTHAM	30,915	933,665.55	860,669.86	58,684.55	59.81	1,732.02	–	–	1,905.00	383.00	26.75
REVERE	28,823	971,660.98	942,703.11	11,112.30	151.81	196.71	130.90	–	11,210.75	375.00	–
GLOUCESTER	22,947	857,146.96	783,930.35	55,655.51	–	7,864.65	209.22	–	4,486.00	253.00	–
BEVERLY	22,561	1,178,060.32	977,624.59	172,053.63	125.95	18,827.02	183.25	–	1,573.37	223.00	–
NORTH ADAMS	22,282	712,389.34	568,605.76	136,770.51	–	393.70	231.81	–	1,309.40	272.00	–
NORTHAMPTON	21,951	729,210.40	577,953.06	114,868.75	2,353.82	1,784.03	85.81	7.00	2,025.50	218.00	–
LEOMINSTER	19,744	490,760.01	425,613.46	53,437.85	78.91	2,286.87	389.50	5.00	1,120.00	224.00	21.00
ATTLEBORO	19,731	754,715.25	661,190.57	86,409.01	89.31	844.52	–	–	1,648.00	259.00	120.75
PEABODY	19,552	612,071.43	429,354.50	172,625.05	93.52	1,506.79	204.58	8.00	1,500.50	199.00	359.50
WESTFIELD	18,604	491,212.29	422,599.23	44,893.44	–	1,213.26	276.64	4.00	2,750.95	135.00	–
MELROSE	18,204	639,407.48	610,519.88	16,855.18	91.83	4,926.36	406.77	3.00	893.50	231.00	8.50
WOBURN	16,574	517,350.46	471,296.26	39,842.99	65.50	1,475.05	307.63	3.00	848.00	191.00	239.75
NEWBURYPORT	15,618	404,878.88	337,743.20	58,151.62	–	3,333.77	376.63	2.00	1,109.50	135.00	–
MARLBOROUGH	15,028	415,576.58	383,153.36	24,676.94	23.67	2,221.47	459.42	4.50	634.00	135.00	–
38 Cities	**2,745,014**	**$115,687,969.47**	**$101,196,962.67**	**$12,198,411.67**	**$179,798.71**	**$330,794.21**	**$5,186.25**	**$4,199.00**	**$367,007.85**	**$31,831.50**	**$94,466.39**

TABLE II. — *General Revenue* — Concluded.

CITIES.	Population of 1920	D. FINES AND FORFEITS			E. GRANTS AND GIFTS				F
					GRANTS FROM OTHER CIVIL DIVISIONS			GIFTS	
		Court Fines	Department Penalties	Contract Violations	FROM STATE		From County, Dog Licenses	For Expenses	For Outlays	Other General Revenue
					Education	All Other				
BOSTON	748,060	$106,877.67	–	$11,184.00	[1] $225,617.01	$4,916.66	$23,902.00	$43,008.33	–	$500.90
WORCESTER	179,754	13,112.81	$75.00	770.00	89,774.31	850.00	6,879.45	12,427.31	–	133.16
SPRINGFIELD	129,614	19,332.24	–	–	18,694.72	–	5,736.57	12,046.34	–	–
NEW BEDFORD	121,217	15,068.21	–	10,000.00	41,720.56	849.99	7,129.95	4,846.21	–	–
FALL RIVER	120,485	6,146.84	85.77	–	16,868.16	–	4,673.93	1,394.63	–	–
LOWELL	112,759	17,495.53	–	2,000.00	29,116.38	1,850.00	3,904.85	3,737.47	–	895.73
CAMBRIDGE	109,694	9,028.55	–	359.30	29,291.94	–	4,056.67	2,746.55	–	862.30
LYNN	99,148	18,448.27	–	850.00	16,963.80	–	2,348.33	430.81	–	–
LAWRENCE	94,270	20,213.00	–	–	16,153.30	1,391.66	922.52	3,146.75	–	–
SOMERVILLE	93,091	4,039.67	185.00	–	16,247.67	–	1,939.18	2,845.75	–	–
BROCKTON	66,254	7,349.90	–	774.45	10,144.68	–	3,577.20	–	–	–
HOLYOKE	60,203	14,618.05	–	–	22,545.42	–	1,463.67	2,754.38	–	26.88
HAVERHILL	53,884	4,993.20	–	–	1,568.79	850.00	2,356.96	611.37	$3,000.00	31.63
MALDEN	49,103	4,780.23	–	–	4,345.20	–	1,819.39	55.00	–	–
QUINCY	47,876	6,697.73	–	–	17,746.73	900.00	1,963.24	7,539.76	–	–
NEWTON	46,054	3,110.44	–	–	33,918.30	–	3,298.20	7,166.98	2,352.00	95.00
CHELSEA	43,184	4,969.87	–	231.00	2,148.02	–	1,195.80	1,250.00	–	7.68
SALEM	42,529	4,292.71	–	115.00	3,545.79	–	599.55	1,724.60	–	–
PITTSFIELD	41,763	3,600.90	–	–	3,859.55	–	1,869.87	–	–	–
FITCHBURG	41,029	6,794.67	–	167.00	2,101.45	1,000.00	3,047.81	250.00	–	–
EVERETT	40,120	3,089.85	362.00	–	3,060.99	–	1,259.11	256.32	–	–
MEDFORD	39,038	2,001.62	–	97.92	1,142.94	900.00	1,935.31	328.11	–	–
TAUNTON	37,137	2,148.90	–	–	2,731.06	–	2,497.00	136.22	–	–
CHICOPEE	36,214	4,762.44	–	–	2,265.00	–	1,698.73	269.26	–	–
WALTHAM	30,915	3,722.61	–	20.00	6,408.10	–	–	53.85	–	–
REVERE	28,823	3,553.80	–	–	1,167.60	–	1,059.00	–	–	–
GLOUCESTER	22,947	1,887.00	–	332.87	1,888.66	–	501.04	138.66	–	–
BEVERLY	22,561	1,423.45	–	–	4,021.93	–	842.58	1,161.55	–	–
NORTH ADAMS	22,282	3,211.95	–	56.00	491.64	–	1,046.57	–	–	–
NORTHAMPTON	21,951	4,659.00	–	–	10,963.46	–	1,001.48	13,290.49	–	–
LEOMINSTER	19,744	1,336.16	–	–	3,457.07	–	1,171.17	1,619.02	–	–
ATTLEBORO	19,731	1,411.55	174.00	–	532.78	354.16	1,681.60	–	–	–
PEABODY	19,552	3,983.51	–	–	1,328.60	–	907.88	–	–	–
WESTFIELD	18,604	3,706.00	–	–	5,304.07	–	1,171.86	9,099.67	–	58.17
MELROSE	18,204	400.36	–	–	1,437.08	–	1,152.58	2,000.00	481.44	–
WOBURN	16,574	2,078.00	–	–	21.82	–	981.46	–	–	–
NEWBURYPORT	15,618	1,583.96	–	–	1,669.97	–	573.23	200.00	–	–
MARLBOROUGH	15,028	1,209.00	–	113.00	1,697.66	–	1,243.11	5.45	–	–
38 Cities	**2,745,014**	**$337,139.65**	**$881.77**	**$27,070.54**	**$651,962.21**	**$13,862.47**	**$103,408.85**	**$136,540.84**	**$5,833.44**	**$2,611.45**

[1] Includes $45,528.89 reimbursement from State on account of teachers' pensions.

TABLE III. — *Commercial Revenue.*

CITIES.	Population of 1920	A	B. SPECIAL ASSESSMENTS								C. PRIVILEGES		D
			FOR EXPENSES					FOR OUTLAYS					
		TOTAL RECEIPTS	Street Sprinkling	Moth Extermination	Sewers	Sidewalks and Curbing	All Other	Sewers	Sidewalks and Curbing	All Other	Public Service (Excise Tax)	Minor	Departmental[1]
BOSTON	748,060	$10,448,157.62	–	$18,389.06	$62,141.36	$26,676.20	$292,891.13	–	–	–	$79.78	$38,028.64	$1,590,137.25
WORCESTER	179,754	1,663,164.74	$101,109.00	1,757.65	–	–	–	$27,695.33	$12,797.39	$18,171.28	–	400.00	529,584.18
SPRINGFIELD	129,614	1,119,173.83	37,950.67	–	–	–	50,654.20	33,625.96	46,117.29	–	–	–	295,575.21
NEW BEDFORD	121,217	784,671.08	–	–	515.00	–	–	35,544.85	–	–	–	–	228,425.04
FALL RIVER	120,485	711,969.14	21.00	–	–	–	–	–	40,587.12	–	1,030.34	225.00	126,723.76
LOWELL	112,759	608,827.26	24,848.66	3,140.85	10,653.73	3,085.32	–	–	–	–	1,256.87	–	86,173.78
CAMBRIDGE	109,694	939,801.38	42.96	850.27	–	–	–	2,750.56	7,297.57	–	–	430.00	207,293.63
LYNN	99,148	675,529.79	1,015.89	54.92	4,649.81	13,515.70	–	–	–	–	–	–	158,533.68
LAWRENCE	94,270	475,441.03	8,601.68	520.42	2,998.16	2,717.17	–	–	–	–	545.43	–	85,327.13
SOMERVILLE	93,091	452,299.55	44,140.19	–	–	–	–	194.28	4,914.18	6,348.03	–	–	104,789.86
BROCKTON	66,254	529,313.59	8,174.32	3,817.06	–	–	–	8,330.15	8,489.03	–	1,055.61	–	207,047.93
HOLYOKE	60,203	1,459,312.16	–	–	3,495.36	1,126.49	–	–	–	–	–	9.35	79,766.05
HAVERHILL	53,884	409,953.39	13,390.90	2,053.22	6,208.58	619.11	–	–	–	–	717.52	250.00	132,178.86
MALDEN	49,103	344,703.78	26,446.12	99.00	10,952.29	–	–	–	4,906.26	1,780.38	255.91	–	[2] 70,340.76
QUINCY	47,876	492,187.87	14,518.96	1,615.07	15,097.75	2,071.99	10,595.51	–	–	–	780.71	–	131,009.89
NEWTON	46,054	555,439.59	46,280.52	22,309.88	–	–	16,195.42	26,069.91	13,374.25	–	–	–	118,588.02
CHELSEA	43,184	274,281.38	15,781.01	–	–	–	–	1,418.47	2,000.40	–	323.42	200.00	63,461.02
SALEM	42,529	297,882.39	8,568.23	80.88	–	–	–	694.26	190 50	–	649.51	2,310.00	69,855.43
PITTSFIELD	41,763	248,522.81	21,785.74	–	2,903.73	4,059.64	11,135.87	–	–	10,038.15	5,183.28	–	36,864.69
FITCHBURG	41,029	373,971.02	–	951.23	–	–	–	6,694.96	1,928.83	798.91	–	–	169,083.22
EVERETT	40,120	277,150.82	–	–	621.84	9,529.80	–	–	–	–	138.74	–	60,215.47
MEDFORD	39,038	211,129.60	1,107.97	–	2,764.34	9,928.94	7,521.71	227.93	5,236.41	–	–	–	28,144.93
TAUNTON	37,137	641,677.09	828.98	691.47	–	–	–	3,590.86	–	–	735.28	200.00	68,442.75
CHICOPEE	36,214	416,480.44	1,994.42	–	–	–	–	7,320.84	9,235.67	–	–	–	21,206.46
WALTHAM	30,915	182,568.63	1.80	3,045.66	1,635.15	–	132.02	–	277.90	–	–	–	37,652.25
REVERE	28,823	152,647.29	–	10.89	3,552.49	4,772.14	657.08	–	–	–	587.02	–	33,321.60
GLOUCESTER	22,947	182,466.62	223.78	535.45	–	–	–	1,401.30	145.05	–	463.47	–	29,463.61
BEVERLY	22,561	153,135.86	17.94	600.76	7,347.61	–	–	–	1,035.88	–	–	100.00	44,697.66
NORTH ADAMS	22,282	109,360.09	–	–	–	–	–	–	634.25	–	–	–	16,695.08
NORTHAMPTON	21,951	147,188.53	1,197.54	–	–	–	–	1,765.00	1,744.76	–	887.91	–	38,942.51
LEOMINSTER	19,744	123,136.16	–	573.30	–	–	–	587.94	–	–	4,501.80	–	30,582.84
ATTLEBORO	19,731	143,296.32	–	196.10	–	–	24.06	8,782.51	33.05	–	–	25.00	16,521.92
PEABODY	19,552	437,823.55	7.10	–	–	–	–	782.47	–	–	–	–	50,158.10
WESTFIELD	18,604	375,000.22	6,504.53	–	440.00	–	–	–	–	–	–	–	19,333.42
MELROSE	18,204	166,107.94	18,464.10	298.63	2,582.06	–	2,319.25	–	8,086.29	–	–	–	29,588.73
WOBURN	16,574	132,479.23	35.24	394.68	–	–	–	–	–	–	–	80.00	39,953.07
NEWBURYPORT	15,618	124,455.08	3,812.75	1,133.80	–	–	–	–	–	–	–	–	23,794.61
MARLBOROUGH	15,028	101,695.47	–	2,250.28	–	–	–	–	–	–	–	–	26,269.74
38 Cities	**2,745,014**	**$26,942,402.34**	**$406,872.00**	**$65,370.53**	**$138,559.26**	**$78,102.50**	**$392,126.25**	**$167,477.58**	**$169,032.08**	**$37,136.75**	**$19,192.60**	**$42,257.99**	**$5,105,744.14**

[1] Detail of Departmental, except Unclassified, is shown in Table IV, pp. 34–42.

[2] Includes $25 from administration of trust funds.

TABLE III. — *Commercial Revenue* — Concluded.

CITIES.	E. PUBLIC SERVICE ENTERPRISES					F. CEMETERIES				G. INTEREST	
	ELECTRIC LIGHT		WATER		All Other	Sale of Lots and Graves	Care of Lots and Graves	Care of Endowed Lots (Interest on Funds)	Miscellaneous	On Sinking Funds	All Other[1]
	Rates	Miscellaneous	Rates	Miscellaneous							
BOSTON	–	–	$3,406,650.77	$64,755.60	$2,354,436.01	$21,481.00	$21,826.31	$10,302.65	$116.83	$1,579,578.22	$960,666.81
WORCESTER	–	–	596,607.11	3,092.69	–	18,735.00	19,030.89	12,378.41	1,864.00	208,568.36	111,373.45
SPRINGFIELD	–	–	474,946.02	81,542.11	24.00	–	–	–	–	39,803.81	58,934.56
NEW BEDFORD	–	–	336,357.79	11,767.87	6,575.15	9,020.00	17,404.11	9,792.37	–	80,774.45	48,494.45
FALL RIVER	–	–	341,316.11	9,726.00	1,382.71	5,920.00	13,535.75	8,854.51	–	125,833.04	36,813.80
LOWELL	–	–	372,117.20	13,015.18	72.65	5,808.00	13,485.24	–	291.17	11,570.15	63,308.46
CAMBRIDGE	–	–	423,926.33	14,921.08	–	19,689.53	14,775.71	5,899.87	–	166,351.89	75,571.98
LYNN	–	–	358,259.19	11,661.99	–	17,169.20	11,460.78	13,308.44	6,483.80	41,857.45	37,558.94
LAWRENCE	–	–	257,591.00	10,867.87	–	8,850.00	9,902.37	8,420.96	1,145.59	38,405.29	39,547.96
SOMERVILLE	–	–	254,354.11	12,281.26	–	–	–	–	–	–	25,277.64
BROCKTON	–	–	213,005.49	5,152.22	–	5,572.50	6,131.68	642.30	–	21,463.53	40,431.77
HOLYOKE	[2]$1,046,095.09	[3]$88,639.27	153,823.41	23,008.45	–	–	–	–	–	8,489.44	54,859.25
HAVERHILL	–	–	168,057.19	5,029.90	–	–	5.00	70.75	–	32,807.32	48,565.04
MALDEN	–	–	133,606.80	2,921.71	–	7,091.00	6,048.30	5,279.72	335.50	29,428.57	45,211.46
QUINCY	–	–	230,005.41	12,580.31	149.54	5,892.50	7,351.84	2,634.98	–	–	57,883.41
NEWTON	–	–	190,781.40	14,714.12	–	–	–	20.54	–	75,319.33	31,786.20
CHELSEA	–	–	125,401.09	2,781.65	–	–	–	–	–	36,546.00	26,368.32
SALEM	–	–	166,560.28	3,273.26	1,303.75	4,059.60	3,174.07	941.74	120.57	–	36,100.31
PITTSFIELD	–	–	129,763.71	6,121.69	329.20	–	–	–	–	–	20,337.11
FITCHBURG	–	–	116,332.56	12,974.56	–	3,202.90	6,298.32	2,862.18	255.66	19,560.69	33,027.00
EVERETT	–	–	141,621.63	1,088.31	–	11,205.85	2,843.57	1,975.83	–	21,311.75	26,598.03
MEDFORD	–	–	96,180.34	1,500.00	–	7,425.00	3,591.88	1,932.71	261.40	[4]18,985.52	26,320.52
TAUNTON	375,951.45	7,216.62	105,169.65	565.96	–	1,987.00	5,236.38	2,500.35	178.00	48,671.97	19,710.37
CHICOPEE	201,953.42	21,234.08	121,922.25	9,778.20	–	1,080.00	1,950.78	777.50	38.00	–	17,988.82
WALTHAM	–	–	97,073.49	266.61	62.40	4,655.00	3,837.06	4,659.56	2,540.25	11,027.07	15,702.41
REVERE	–	–	88,796.73	4,930.14	–	–	–	–	–	–	16,019.20
GLOUCESTER	–	–	130,926.09	2,364.07	–	445.00	–	79.86	9.00	–	16,409.94
BEVERLY	–	–	71,521.94	848.14	–	2,459.00	3,153.76	2,486.09	312.45	–	18,554.63
NORTH ADAMS	–	–	81,154.20	698.82	526.20	2,516.25	2,830.01	630.50	–	–	3,674.78
NORTHAMPTON	–	–	56,267.58	8,933.72	–	989.00	–	1,863.25	–	–	34,597.26
LEOMINSTER	–	–	64,161.38	4,461.32	669.88	1,008.00	437.00	3,154.50	101.50	5,854.81	7,041.89
ATTLEBORO	–	–	78,526.01	3,032.25	1,380.66	–	–	–	–	8,042.35	26,732.41
PEABODY	186,512.57	5,242.58	173,552.20	3,568.00	841.45	1,037.70	1,660.11	1,278.25	807.42	1,518.57	10,857.03
WESTFIELD	[5]283,831.86	–	55,346.95	1,559.69	–	–	–	–	–	–	7,983.77
MELROSE	–	–	54,363.08	3,591.84	33.00	3,979.00	5,666.00	2,775.57	445.46	16,680.03	17,234.90
WOBURN	–	–	69,421.03	981.36	–	2,013.00	3,984.15	3,165.53	28.33	–	12,422.84
NEWBURYPORT	–	–	72,555.16	664.39	–	149.00	–	–	–	6,333.39	16,011.98
MARLBOROUGH	–	–	51,615.85	440.95	–	320.00	–	1,144.02	2.50	12,769.34	6,882.79
38 Cities	**$2,094,344.39**	**$122,332.55**	**$10,059,638.53**	**$371,463.29**	**$2,367,786.60**	**$173,760.03**	**$185,621.07**	**$109,832.94**	**$15,337.43**	**$2,667,552.34**	**$2,152,861.49**

[1] For detail see Table V, p. 43.
[2] Includes $455,633.33 from gas.
[3] Includes $45,251.51 from gas.
[4] Includes $4,721.10 applied to payment of interest on water loans.
[5] Includes gas, amount not specified.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III).*

1. General Government.

CITIES.	Population of 1920	A TOTAL RECEIPTS	B Legislative	C Executive	D. FINANCIAL		E. OTHER GENERAL DEPARTMENTS		F Municipal Buildings
					Treasurer and Collector	All Other	City Clerk	All Other	
BOSTON	748,060	$80,853.56	$12.50	–	$57,766.72	$249.48	$20,621.53	$1,180.09	$1,023.24
WORCESTER	179,754	16,908.94	–	–	9,260.32	426.00	6,392.50	747.09	83.03
SPRINGFIELD	129,614	31,144.41	–	$32.50	7,197.89	599.40	5,539.35	81.47	17,693.80
NEW BEDFORD	121,217	7,946.99	–	–	2,325.77	52.50	5,431.27	137.45	–
FALL RIVER	120,485	3,887.79	–	–	1,382.14	–	2,245.50	3.68	256.47
LOWELL	112,759	3,623.57	–	–	1,023.41	22.00	2,524.76	53.00	.40
CAMBRIDGE	109,694	7,881.24	–	–	4,120.90	–	2,748.39	1,010.75	1.20
LYNN	99,148	5,221.91	–	–	3,786.60	62.50	1,012.65	360.16	–
LAWRENCE	94,270	1,980.51	–	–	25.00	–	722.67	2.84	1,230.00
SOMERVILLE	93,091	7,627.22	–	–	5,830.46	2.00	1,791.05	3.71	–
BROCKTON	66,254	2,835.55	–	–	2,021.00	–	761.23	53.32	–
HOLYOKE	60,203	4,265.47	–	–	–	–	1,132.47	–	3,133.00
HAVERHILL	53,884	5,061.87	–	8.85	2,905.20	–	1,098.35	188.47	861.00
MALDEN	49,103	2,945.24	–	–	2,283.74	–	661.50	–	–
QUINCY	47,876	3,785.49	–	–	2,894.52	–	890.97	–	–
NEWTON	46,054	3,942.65	–	–	3,124.65	–	818.00	–	–
CHELSEA	43,184	4,806.39	–	–	3,910.85	–	834.40	–	61.14
SALEM	42,529	1,504.59	–	–	1,272.59	–	232.00	–	–
PITTSFIELD	41,763	1,570.54	–	–	970.14	13.00	575.40	–	12.00
FITCHBURG	41,029	4,803.86	–	–	1,473.91	50.00	1,097.13	3.66	2,179.16
EVERETT	40,120	5,761.73	–	45.00	2,259.64	–	645.00	48.20	2,763.89
MEDFORD	39,038	4,489.40	–	43.08	3,451.40	25.00	929.80	23.38	16.74
TAUNTON	37,137	1,276.95	–	–	372.80	–	904.15	–	–
CHICOPEE	36,214	1,275.63	–	–	756.68	–	44.95	–	474.00
WALTHAM	30,915	2,209.82	–	–	1,485.42	–	674.40	–	50.00
REVERE	28,823	5,238.85	–	–	3,894.85	–	490.75	270.00	583.25
GLOUCESTER	22,947	3,343.40	–	–	1,234.07	–	70.00	2.83	2,036.50
BEVERLY	22,561	807.25	–	–	–	–	97.25	–	710.00
NORTH ADAMS	22,282	838.95	–	–	438.14	15.50	357.80	27.51	–
NORTHAMPTON	21,951	388.30	–	–	–	–	300.75	29.55	58.00
LEOMINSTER	19,744	1,873.69	–	–	40.00	–	363.69	–	1,470.00
ATTLEBORO	19,731	938.84	–	–	[1] 938.84	–	–	–	–
PEABODY	19,552	1,856.53	–	1.00	571.83	–	227.55	–	1,056.15
WESTFIELD	18,604	1,411.07	–	10.72	38.35	26.00	870.27	15.73	450.00
MELROSE	18,204	8,479.24	–	–	1,042.60	–	244.90	42.26	7,149.48
WOBURN	16,574	1,436.02	–	–	1,087.22	–	280.30	67.50	1.00
NEWBURYPORT	15,618	1,535.86	34.40	–	184.55	–	140.30	.50	1,176.11
MARLBOROUGH	15,028	301.95	–	–	184.45	6.00	111.50	–	–
38 Cities	**2,745,014**	**$246,061.27**	**$46.90**	**$141.15**	**$131,556.65**	**$1,549.38**	**$63,834.48**	**$4,353.15**	**$44,529.56**

[1] Includes city clerk's fees.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III)* — Continued.

2. Protection of Persons and Property.

CITIES.	Population of 1920	A TOTAL RECEIPTS	B Police Department	C Fire Department	D Militia	E Inspection	F. FORESTRY: Insect Pest Extermination	F. FORESTRY: Planting and Trimming Trees	G Other Protection of Persons and Property
BOSTON	748,060	$58,310.84	$5,569.93	$2,903.84	–	$49,791.07	–	–	$46.00
WORCESTER	179,754	24,553.80	19,051.99	1,000.82	–	2,396.92	$562.01	$942.06	600.00
SPRINGFIELD	129,614	5,110.23	2,926.11	820.08	–	1,364.04	–	–	–
NEW BEDFORD	121,217	4,660.79	55.00	737.91	–	3,470.88	–	–	397.00
FALL RIVER	120,485	2,121.64	27.00	123.32	–	875.42	1,095.90	–	–
LOWELL	112,759	6,075.99	3,228.50	689.25	–	1,737.25	420.99	–	–
CAMBRIDGE	109,694	8,781.32	6,850.80	829.88	–	812.69	181.00	106.95	–
LYNN	99,148	5,090.79	1,230.78	140.26	–	1,583.91	.84	–	2,135.00
LAWRENCE	94,270	5,304.41	3,212.50	19.28	–	1,060.63	–	–	1,012.00
SOMERVILLE	93,091	1,868.16	1,222.94	143.80	–	501.42	–	–	–
BROCKTON	66,254	3,079.44	465.00	49.22	–	761.78	69.15	1,734.29	–
HOLYOKE	60,203	551.43	7.07	2.50	–	531.86	–	10.00	–
HAVERHILL	53,884	1,725.29	264.85	240.45	–	585.26	234.75	–	399.98
MALDEN	49,103	691.54	15.00	240.69	–	395.85	40.00	–	–
QUINCY	47,876	828.74	337.92	26.35	–	456.67	7.80	–	–
NEWTON	46,054	13,826.87	1,326.75	3.70	–	270.50	6.97	12,218.95	–
CHELSEA	43,184	1,586.04	133.00	241.17	–	636.47	–	–	575.40
SALEM	42,529	5,537.55	4,090.00	42.27	–	467.82	–	17.46	920.00
PITTSFIELD	41,763	812.98	125.00	53.67	–	[1] 627.31	–	[2] 7.00	–
FITCHBURG	41,029	8,784.84	2,522.54	204.83	–	475.85	36.71	544.91	5,000.00
EVERETT	40,120	286.20	25.03	22.25	–	238.92	–	–	–
MEDFORD	39,038	1,084.85	–	–	–	256.80	–	–	828.05
TAUNTON	37,137	3,469.68	1,066.45	35.50	–	454.27	36.30	51.56	1,825.60
CHICOPEE	36,214	577.38	107.00	150.79	–	319.59	–	–	–
WALTHAM	30,915	3,346.88	1,949.33	–	–	324.30	–	953.73	119.52
REVERE	28,823	408.40	132.07	29.84	–	100.72	143.77	–	2.00
GLOUCESTER	22,947	1,688.21	1,400.35	–	–	213.81	17.25	52.80	4.00
BEVERLY	22,561	376.79	141.00	–	–	230.79	5.00	–	–
NORTH ADAMS	22,282	466.95	–	103.00	–	363.95	–	–	–
NORTHAMPTON	21,951	1,066.16	799.06	80.00	–	187.10	–	–	–
LEOMINSTER	19,744	1,339.57	28.48	357.00	–	129.19	362.81	462.09	–
ATTLEBORO	19,731	464.91	15.00	276.03	–	173.88	–	–	–
PEABODY	19,552	4,372.67	3,752.92	112.22	–	344.71	8.82	–	154.00
WESTFIELD	18,604	222.10	46.60	27.80	–	142.70	–	–	5.00
MELROSE	18,204	549.33	78.00	152.50	–	96.62	–	206.21	16.00
WOBURN	16,574	778.13	73.75	106.85	–	176.53	421.00	–	–
NEWBURYPORT	15,618	2,253.82	1,400.00	386.65	–	203.52	242.24	16.41	5.00
MARLBOROUGH	15,028	2,353.52	650.00	650.00	–	192.70	785.82	[2] 75.00	–
38 Cities	**2,745,014**	**$184,408.24**	**$64,327.72**	**$11,003.72**	–	**$72,953.70**	**$4,679.13**	**$17,399.42**	**$14,044.55**

[1] Includes inspection of oil and petroleum.

[2] Forest fires.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III)* — Continued.

3. Health and Sanitation.

CITIES.	Population of 1920	A	B. HEALTH			C. SANITATION			D
		TOTAL RECEIPTS	Quarantine and Contagious Disease Hospitals	Tuberculosis	Miscellaneous	Sewers	Refuse and Garbage Disposal	Street Cleaning	Other Health and Sanitation
BOSTON	748,060	$191,436.27	$2,473.63	$73,707.76	$2,168.96	$8,107.61	$100,634.15	$2,235.81	$2,108.35
WORCESTER	179,754	76,127.65	6,662.16	10,514.39	58.02	3,378.58	54,903.39	–	611.11
SPRINGFIELD	129,614	24,637.09	4,007.94	5,834.78	244.57	2,868.37	10,190.87	70.02	1,420.54
NEW BEDFORD	121,217	51,345.97	2,077.22	22,318.15	–	23,084.55	3,866.05	–	–
FALL RIVER	120,485	24,313.38	3,446.87	16,948.78	1,070.25	–	–	36.00	2,811.48
LOWELL	112,759	10,215.47	1,757.38	2,820.77	–	25.00	4,816.14	–	796.18
CAMBRIDGE	109,694	65,332.92	4,046.25	43,062.15	–	481.55	17,528.07	–	214.90
LYNN	99,148	21,742.71	1,696.67	11,537.96	204.85	410.55	7,865.54	–	27.14
LAWRENCE	94,270	18,009.58	323.00	14,650.96	45.40	2,745.72	244.50	–	–
SOMERVILLE	93,091	19,521.56	[1] 8,883.06	–	658.00	–	9,980.50	–	–
BROCKTON	66,254	129,410.72	291.00	8,172.28	109.36	99,237.18	21,600.90	–	–
HOLYOKE	60,203	30,653.53	1,111.44	10,448.91	15,599.06	2,419.04	391.68	–	683.40
HAVERHILL	53,884	10,808.82	3,803.41	6,833.59	167.00	4.82	–	–	–
MALDEN	49,103	16,551.73	9,602.83	235.00	8.47	4,523.35	2,182.08	–	–
QUINCY	47,876	29,592.44	3,581.24	3,186.93	118.02	17,347.50	5,358.75	–	–
NEWTON	46,054	19,809.98	2,891.78	384.66	–	16,533.54	–	–	–
CHELSEA	43,184	840.54	692.82	145.72	2.00	–	–	–	–
SALEM	42,529	13,129.99	3,045.63	3,105.81	–	3,863.36	3,115.19	–	–
PITTSFIELD	41,763	6,734.41	342.45	1,489.71	82.00	4,820.25	–	–	–
FITCHBURG	41,029	11,206.22	40.00	2,901.43	179.50	7,848.29	237.00	–	–
EVERETT	40,120	1,848.09	623.40	470.00	4.65	750.04	–	–	–
MEDFORD	39,038	7,701.23	117.00	6.43	–	4.50	7,573.30	–	–
TAUNTON	37,137	21,707.34	399.13	2,260.62	26.00	15,566.33	3,123.51	–	331.75
CHICOPEE	36,214	1,459.22	318.00	1,141.22	–	–	–	–	–
WALTHAM	30,915	5,753.26	369.00	714.31	58.85	4,525.91	85.19	–	–
REVERE	28,823	6,865.04	1,351.50	380.73	–	5,132.81	–	–	–
GLOUCESTER	22,947	657.36	–	642.16	15.20	–	–	–	–
BEVERLY	22,561	1,003.69	244.04	402.15	357.50	–	–	–	–
NORTH ADAMS	22,282	1,201.92	201.10	127.14	–	873.68	–	–	–
NORTHAMPTON	21,951	4,327.00	2,422.50	1,233.79	–	670.71	–	–	–
LEOMINSTER	19,744	1,068.10	583.69	330.68	18.61	135.12	–	–	–
ATTLEBORO	19,731	1,644.28	1,101.39	405.50	137.39	–	–	–	–
PEABODY	19,552	24,732.08	–	306.43	22.15	24,403.50	–	–	–
WESTFIELD	18,604	625.04	55.00	148.65	405.22	16.17	–	–	–
MELROSE	18,204	5,067.95	461.64	–	–	4,606.31	–	–	–
WOBURN	16,574	14,549.04	318.00	75.00	15.34	14,140.70	–	–	–
NEWBURYPORT	15,618	1,119.24	132.21	924.28	.25	61.90	.60	–	–
MARLBOROUGH	15,028	11,558.38	–	164.76	2.00	11,391.62	–	–	–
38 Cities	**2,745,014**	**$884,309.24**	**$69,474.38**	**$248,033.59**	**$21,778.62**	**$279,978.56**	**$253,697.41**	**$2,341.83**	**$9,004.85**

[1] Includes tuberculosis.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III)* — Continued.

4. Highways.

CITIES.	Population of 1920	A TOTAL RECEIPTS	B General	C Sidewalks and Curbing	D Snow and Ice Removal	E Sprinkling	F Lighting	G Miscellaneous
BOSTON	748,060	$22,577.05	$19,850.63	–	–	–	$2,726.42	–
WORCESTER	179,754	89,110.32	78,382.13	–	–	$1,222.33	505.86	–
SPRINGFIELD	129,614	36,512.22	29,417.07	$3,211.26	–	3,883.89	–	–
NEW BEDFORD	121,217	22,391.93	22,391.93	–	–	–	–	–
FALL RIVER	120,485	6,324.54	5,951.27	–	$167.37	–	205.90	–
LOWELL	112,759	97.93	70.45	–	–	27.48	–	–
CAMBRIDGE	109,694	3,358.54	739.54	2,619.00	–	–	–	–
LYNN	99,148	2,666.27	2,525.35	140.92	–	–	–	–
LAWRENCE	94,270	1,207.95	1,207.95	–	–	–	–	–
SOMERVILLE	93,091	5,878.29	5,608.29	10.00	–	–	–	$260.00
BROCKTON	66,254	5,654.03	4,917.45	226.90	–	509.68	–	–
HOLYOKE	60,203	1,853.05	1,411.90	267.98	–	173.17	–	–
HAVERHILL	53,884	1,732.91	1,466.18	219.06	47.67	–	–	–
MALDEN	49,103	2,566.46	2,566.46	–	–	–	–	–
QUINCY	47,876	2,712.93	2,686.33	–	–	–	26.60	–
NEWTON	46,054	13,962.26	13,962.26	–	–	–	–	–
CHELSEA	43,184	520.05	520.05	–	–	–	–	–
SALEM	42,529	599.56	599.56	–	–	–	–	–
PITTSFIELD	41,763	607.00	607.00	–	–	–	–	–
FITCHBURG	41,029	21,275.29	19,761.71	532.30	36.25	945.03	–	–
EVERETT	40,120	800.20	130.20	670.00	–	–	–	–
MEDFORD	39,038	1,643.88	1,343.88	60.00	–	240.00	–	–
TAUNTON	37,137	2,221.47	446.12	1,775.35	–	–	–	–
CHICOPEE	36,214	2,285.96	177.61	–	2,108.35	–	–	–
WALTHAM	30,915	4,274.77	4,274.77	–	–	–	–	–
REVERE	28,823	22.65	22.65	–	–	–	–	–
GLOUCESTER	22,947	2,788.38	1,828.38	–	–	920.00	–	40.00
BEVERLY	22,561	5.00	–	–	–	–	–	5.00
NORTH ADAMS	22,282	562.19	517.22	44.97	–	–	–	–
NORTHAMPTON	21,951	2,370.00	2,370.00	–	–	–	–	–
LEOMINSTER	19,744	4,059.54	3,850.54	–	–	–	–	209.00
ATTLEBORO	19,731	89.72	47.37	42.35	–	–	–	–
PEABODY	19,552	734.22	734.22	–	–	–	–	–
WESTFIELD	18,604	693.80	597.05	–	–	96.75	–	–
MELROSE	18,204	1,424.53	1,239.53	–	–	185.00	–	–
WOBURN	16,574	392.87	392.87	–	–	–	–	–
NEWBURYPORT	15,618	241.23	–	241.23	–	–	–	–
MARLBOROUGH	15,028	3,733.17	3,733.17	–	–	–	–	–
38 Cities	**2,745,014**	**$260,952.16**	**$236,349.09**	**$10,061.32**	**$2,359.64**	**$8,203.33**	**$3,464.78**	**$514.00**

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III)* — Continued.

5. Charities.

CITIES.	Population of 1920	A	B. ALMSHOUSE		C. REIMBURSEMENTS FOR RELIEF GIVEN FROM —			D. REIMBURSEMENTS FOR MOTHERS' AID FROM —		E	F
		TOTAL RECEIPTS	Sale of Produce and Stock	Board, etc.	Individuals	Cities and Towns	State	Cities and Towns	State	Municipal General Hospitals	Miscellaneous
BOSTON	748,060	$716,416.05	–	$8,644.51	$1,601.00	$21,524.17	$66,385.43	$14,226.86	$372,573.75	$218,693.75	[1] $12,766.58
WORCESTER	179,754	227,913.19	$5,841.46	3,712.20	434.00	3,291.20	34,184.39	1,346.69	28,524.81	150,578.44	–
SPRINGFIELD	129,614	46,537.85	760.08	15,935.47	347.78	4,022.27	14,358.54	942.62	10,171.09	–	–
NEW BEDFORD	121,217	101,675.30	4,661.77	–	2,912.26	7,352.83	56,506.56	1,439.77	28,862.11	–	–
FALL RIVER	120,485	48,916.38	–	57.39	2,972.31	4,035.54	19,405.93	1,584.80	13,394.95	7,465.46	–
LOWELL	112,759	14,794.58	–	3,364.08	454.36	173.00	7,582.97	[2] 953.33	2,266.84	–	–
CAMBRIDGE	109,694	85,954.03	1,894.46	2,794.56	175.00	150.68	13,257.38	2,491.17	42,198.93	22,991.85	–
LYNN	99,148	54,658.14	2,561.60	1,172.11	1,206.50	4,736.31	23,566.83	1,349.91	20,064.88	–	–
LAWRENCE	94,270	43,403.92	–	11,223.56	211.11	3,944.87	9,446.79	1,378.79	17,198.80	–	–
SOMERVILLE	93,091	40,886.98	3,727.39	3,730.38	235.43	5,192.66	12,096.43	218.00	15,686.69	–	–
BROCKTON	66,254	44,041.40	13,132.93	3,762.82	1,383.92	3,211.31	6,646.36	1,831.02	14,073.04	–	–
HOLYOKE	60,203	26,622.66	731.52	3,020.57	–	4,761.13	9,238.70	1,483.54	7,387.20	–	–
HAVERHILL	53,884	90,843.42	5,495.58	2,783.74	182.03	1,923.98	11,194.34	1,369.13	10,917.44	56,977.18	–
MALDEN	49,103	31,442.46	632.15	2,251.57	57.50	5,425.77	6,616.70	1,016.72	15,442.05	–	–
QUINCY	47,876	75,712.96	220.00	–	488.00	1,419.85	941.65	103.67	9,407.08	63,132.71	–
NEWTON	46,054	19,771.16	285.30	1,186.38	375.40	1,446.34	2,227.93	1,672.50	12,577.31	–	–
CHELSEA	43,184	46,598.02	–	–	133.29	2,361.27	19,746.61	3,843.42	20,513.43	–	–
SALEM	42,529	33,386.70	1,847.04	570.18	72.00	4,893.60	12,078.49	1,210.24	12,715.15	–	–
PITTSFIELD	41,763	8,360.42	53.50	731.54	218.07	2,445.68	3,213.29	6.07	1,692.27	–	–
FITCHBURG	41,029	108,294.89	529.96	953.44	834.80	686.08	1,828.61	[3] 417.90	5,620.73	97,423.37	–
EVERETT	40,120	39,995.38	–	–	19.60	3,303.88	16,238.15	3,206.92	17,226.83	–	–
MEDFORD	39,038	1,967.68	376.73	1,402.45	146.50	–	–	–	42.00	–	–
TAUNTON	37,137	27,137.10	3,949.09	788.15	20.00	3,414.82	5,675.84	864.16	12,425.04	–	–
CHICOPEE	36,214	14,777.65	106.36	316.00	217.85	976.49	5,939.63	–	7,208.63	–	12.75
WALTHAM	30,915	13,780.36	697.23	815.06	9.00	532.19	799.10	1,012.32	9,915.46	–	–
REVERE	28,823	16,329.24	–	–	243.00	2,435.81	4,884.80	[4] 2,732.53	6,033.10	–	–
GLOUCESTER	22,947	11,251.68	105.00	1,026.39	–	119.96	2,335.32	–	7,565.07	–	100.00
BEVERLY	22,561	23,714.28	18.00	2,189.76	26.00	3,427.02	11,067.48	1,647.59	5,338.43	–	–
NORTH ADAMS	22,282	7,646.75	3,116.95	–	26.50	482.28	2,458.62	–	1,562.40	–	–
NORTHAMPTON	21,951	9,452.59	193.02	2,445.40	–	2,271.16	727.17	–	3,815.84	–	–
LEOMINSTER	19,744	13,628.85	4,456.56	283.54	216.93	941.52	5,712.01	766.96	1,251.33	–	–
ATTLEBORO	19,731	8,834.94	356.60	–	11.50	994.82	1,895.27	295.83	5,280.92	–	–
PEABODY	19,552	11,232.13	1,466.29	302.00	–	2,049.38	1,894.97	561.43	4,958.06	–	–
WESTFIELD	18,604	8,287.39	270.00	567.04	443.07	855.51	3,076.42	–	3,056.10	–	19.25
MELROSE	18,204	4,102.22	–	–	198.01	475.83	821.97	–	2,606.41	–	–
WOBURN	16,574	14,860.28	888.57	160.73	16.34	1,272.76	4,226.54	2,750.34	5,545.00	–	–
NEWBURYPORT	15,618	5,930.95	1,147.05	317.94	274.70	583.34	2,609.75	–	997.32	–	.85
MARLBOROUGH	15,028	3,535.14	1,169.52	79.40	–	748.30	477.85	–	1,060.07	–	–
38 Cities	**2,745,014**	**$2,102,695.12**	**$60,691.65**	**$76,588.36**	**$16,163.76**	**$107,883.55**	**$401,364.82**	**$52,724.23**	**$757,116.56**	**$617,262.76**	**$12,899.43**

[1] Children's Institutions Department, $6,201.97; Suffolk School for Boys, $2,612.69; Administration Building, $2,510.35; Steamer Monitor, $1,441.57.
[2] Includes $560 from individuals. [3] Includes $31.48 from individuals. [4] Includes $36 from individuals.

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III)* — Con.

6. Soldiers' Benefits.

CITIES.	Population of 1920	A TOTAL RECEIPTS	B State Aid	C Military Aid	D Soldiers' Burial	E Soldiers' Relief
BOSTON	748,060	$90,020.49	$60,143.33	$27,841.75	$2,035.41	–
WORCESTER	179,754	16,262.75	14,811.00	289.50	300.00	$862.25
SPRINGFIELD	129,614	9,862.63	9,010.00	375.00	477.63	–
NEW BEDFORD	121,217	8,806.00	7,744.00	712.00	350.00	–
FALL RIVER	120,485	6,373.00	6,237.00	35.00	101.00	–
LOWELL	112,759	10,368.50	8,258.50	1,670.00	300.00	140.00
CAMBRIDGE	109,694	10,531.75	7,801.00	2,670.75	60.00	–
LYNN	99,148	24,570.33	18,738.00	4,336.50	1,495.83	–
LAWRENCE	94,270	3,158.00	2,571.00	407.00	180.00	–
SOMERVILLE	93,091	11,426.75	10,586.00	720.75	120.00	–
BROCKTON	66,254	11,995.00	11,057.00	878.00	60.00	–
HOLYOKE	60,203	2,324.00	1,603.00	365.00	60.00	296.00
HAVERHILL	53,884	9,964.90	8,700.00	1,097.50	167.40	–
MALDEN	49,103	8,206.00	6,602.00	1,364.00	–	240.00
QUINCY	47,876	2,961.75	2,828.00	73.75	60.00	–
NEWTON	46,054	3,299.00	2,434.00	445.00	420.00	–
CHELSEA	43,184	3,637.60	2,422.00	1,013.00	202.60	–
SALEM	42,529	8,407.50	7,860.00	157.50	390.00	–
PITTSFIELD	41,763	3,188.00	3,018.00	–	170.00	–
FITCHBURG	41,029	3,223.00	2,743.00	390.00	–	90.00
EVERETT	40,120	4,898.50	4,023.00	575.50	300.00	–
MEDFORD	39,038	4,220.50	3,514.00	453.50	60.00	193.00
TAUNTON	37,137	4,460.00	4,230.00	110.00	120.00	–
CHICOPEE	36,214	284.00	224.00	60.00	–	–
WALTHAM	30,915	3,725.00	3,080.00	535.00	110.00	–
REVERE	28,823	2,175.75	1,692.00	343.75	120.00	20.00
GLOUCESTER	22,947	6,066.50	4,882.00	794.50	60.00	330.00
BEVERLY	22,561	7,422.00	6,319.00	933.00	170.00	–
NORTH ADAMS	22,282	1,820.00	1,710.00	–	110.00	–
NORTHAMPTON	21,951	7,838.41	7,721.05	30.00	87.36	–
LEOMINSTER	19,744	2,290.00	1,880.00	275.00	–	135.00
ATTLEBORO	19,731	1,700.00	1,700.00	–	–	–
PEABODY	19,552	3,043.00	2,470.00	573.00	–	–
WESTFIELD	18,604	3,763.00	3,336.00	280.00	147.00	–
MELROSE	18,204	2,773.00	2,506.00	162.50	–	104.50
WOBURN	16,574	1,893.00	1,548.00	345.00	–	–
NEWBURYPORT	15,618	6,853.33	6,336.00	47.50	240.00	229.83
MARLBOROUGH	15,028	3,691.35	3,354.00	261.50	60.00	15.85
38 Cities	**2,745,014**	**$317,504.29**	**$255,691.88**	**$50,621.75**	**$8,534.23**	**$2,656.43**

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III)* — Con.

7. Schools.

CITIES.	Population of 1920	A TOTAL RECEIPTS	B Tuition and Transportation of State Wards	C Other Tuition	D Sale of Text Books and Supplies	E Miscellaneous
BOSTON	748,060	$354,182.44	$51,241.94	$229,992.64	$30,950.76	$41,997.10
WORCESTER	179,754	70,460.06	333.00	55,900.37	12,903.05	1,323.64
SPRINGFIELD	129,614	132,751.98	756.25	75,992.88	2,454.41	53,548.44
NEW BEDFORD	121,217	25,089.79	98.00	18,409.05	490.64	6,092.10
FALL RIVER	120,485	22,537.52	162.00	19,550.00	1,890.79	934.73
LOWELL	112,759	25,316.01	1,431.75	23,610.69	–	273.57
CAMBRIDGE	109,694	19,893.02	1,941.00	2,389.25	638.08	14,924.69
LYNN	99,148	25,656.79	963.25	12,791.92	792.58	11,109.04
LAWRENCE	94,270	5,311.18	246.38	3,282.90	90.00	1,691.90
SOMERVILLE	93,091	14,512.02	1,502.43	11,594.80	–	1,414.79
BROCKTON	66,254	4,105.57	748.25	1,574.00	1,586.29	197.03
HOLYOKE	60,203	12,298.91	3.75	9,664.40	40.00	2,590.76
HAVERHILL	53,884	6,980.62	174.00	3,035 48	1,527.22	2,243.92
MALDEN	49,103	1,822.63	522.75	875.85	379.82	44.21
QUINCY	47,876	9,113.45	917.93	4,091.16	348.21	3,756.15
NEWTON	46,054	29,696.97	2,037.82	26,167.67	1,067.10	424.38
CHELSEA	43,184	1,457.77	229.75	330.25	351.77	546.00
SALEM	42,529	855.63	382.01	42.50	9.54	421.58
PITTSFIELD	41,763	11,461.19	196.50	10,636.00	265.16	423.53
FITCHBURG	41,029	7,827.94	416.00	6,152.13	77.14	1,182.67
EVERETT	40,120	1,503.17	458.25	253.87	710.88	80.17
MEDFORD	39,038	2,573.18	1,850.25	–	666.07	56.86
TAUNTON	37,137	7,582.40	806.00	6,658.50	6.70	111.20
CHICOPEE	36,214	250.75	150.75	–	–	100.00
WALTHAM	30,915	1,895.73	133.50	1,575.49	111.74	75.00
REVERE	28,823	379.07	169.50	–	6.75	202.82
GLOUCESTER	22,947	2,068.26	161.10	1,677.68	199.48	30.00
BEVERLY	22,561	8,070.19	96.00	7,583.80	326.94	63.45
NORTH ADAMS	22,282	2,490.45	243.00	908.00	179.20	1,160.25
NORTHAMPTON	21,951	11,093.69	–	5,465.88	230.00	5,397.81
LEOMINSTER	19,744	5,957.87	333.90	2,077.00	255.76	3,291.21
ATTLEBORO	19,731	1,535.61	29.25	1,141.50	101.00	263.86
PEABODY	19,552	1,900.80	372.80	1,174.50	65.00	288.50
WESTFIELD	18,604	4,093.04	27.75	2,937.00	1,128.29	–
MELROSE	18,204	4,971.42	1,281.75	3,658.75	30.92	–
WOBURN	16,574	4,371.25	1,770.50	2,345.50	187.75	67.50
NEWBURYPORT	15,618	4,533.34	136.50	3,086.93	52.56	1,257.35
MARLBOROUGH	15,028	1,096.23	724.13	–	249.69	122.41
38 Cities	**2,745,014**	**$847,697.94**	**$73,049.69**	**$556,628.34**	**$60,311.29**	**$157,708.62**

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III)* — Con.

8. Libraries.

CITIES.	Population of 1920	A TOTAL RECEIPTS	B Fines, Rentals, and Sales	C Miscellaneous
BOSTON	748,060	$13,642.45	$13,021.46	$620.99
WORCESTER	179,754	5,027.94	4,953.77	74.17
SPRINGFIELD	129,614	–	–	–
NEW BEDFORD	121,217	1,786.25	1,786.25	–
FALL RIVER	120,485	2,285.86	2,285.86	–
LOWELL	112,759	1,485.46	1,469.87	15.59
CAMBRIDGE	109,694	2,321.56	2,321.56	–
LYNN	99,148	2,095.94	1,959.04	136.90
LAWRENCE	94,270	439.01	437.41	1.60
SOMERVILLE	93,091	1,871.11	1,871.11	–
BROCKTON	66,254	1,057.27	1,057.27	–
HOLYOKE	60,203	–	–	–
HAVERHILL	53,884	936.24	936.24	–
MALDEN	49,103	1,371.94	1,371.94	–
QUINCY	47,876	1,434.29	937.18	497.11
NEWTON	46,054	4,127.83	3,802.68	325.15
CHELSEA	43,184	457.24	457.24	–
SALEM	42,529	1,010.35	1,004.55	5.80
PITTSFIELD	41,763	–	–	–
FITCHBURG	41,029	534.01	534.01	–
EVERETT	40,120	988.13	964.03	24.10
MEDFORD	39,038	817.79	817.79	–
TAUNTON	37,137	360.59	360.59	–
CHICOPEE	36,214	295.87	295.87	–
WALTHAM	30,915	1,190.09	941.73	248.36
REVERE	28,823	57.00	57.00	–
GLOUCESTER	22,947	–	–	–
BEVERLY	22,561	227.37	227.37	–
NORTH ADAMS	22,282	780.44	774.40	6.04
NORTHAMPTON	21,951	1,277.91	1,277.91	–
LEOMINSTER	19,744	351.22	327.47	23.75
ATTLEBORO	19,731	610.05	610.05	–
PEABODY	19,552	–	–	–
WESTFIELD	18,604	–	–	–
MELROSE	18,204	721.87	654.97	66.90
WOBURN	16,574	478.95	469.25	9.70
NEWBURYPORT	15,618	316.55	110.55	200.00
MARLBOROUGH	15,028	–	–	–
38 Cities	**2,745,014**	**$50,352.58**	**$48,096.42**	**$2,256.16**

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III)* — Con.

9. Recreation.

CITIES.	Population of 1920	A TOTAL RECEIPTS	B Parks and Gardens	C Playgrounds and Gymnasia	D Bathhouses and Beaches	E Celebrations and Entertainments
BOSTON	748,060	$40,845.17	$12,666.85	–	$28,178.32	–
WORCESTER	179,754	12,199.53	5,540.61	$6,555.62	–	$103.30
SPRINGFIELD	129,614	7,135.34	5,965.14	–	1,170.20	–
NEW BEDFORD	121,217	4,092.12	519.97	–	3,572.15	–
FALL RIVER	120,485	76.89	76.89	–	–	–
LOWELL	112,759	4,226.44	3,025.64	–	1,200.80	–
CAMBRIDGE	109,694	2,916.32	–	2,314.31	602.01	–
LYNN	99,148	1,959.01	434.74	1,524.27	–	–
LAWRENCE	94,270	503.99	503.99	–	–	–
SOMERVILLE	93,091	1,151.95	–	–	1,151.95	–
BROCKTON	66,254	4,688.95	–	–	–	4,688.95
HOLYOKE	60,203	70.50	–	70.50	–	–
HAVERHILL	53,884	963.93	963.93	–	–	–
MALDEN	49,103	15.00	15.00	–	–	–
QUINCY	47,876	50.00	50.00	–	–	–
NEWTON	46,054	23.24	18.24	5.00	–	–
CHELSEA	43,184	–	–	–	–	–
SALEM	42,529	1,248.21	1,248.21	–	–	–
PITTSFIELD	41,763	1,836.65	83.00	800.00	953.65	–
FITCHBURG	41,029	2,370.33	2,370.33	–	–	–
EVERETT	40,120	184.00	4.00	180.00	–	–
MEDFORD	39,038	–	–	–	–	–
TAUNTON	37,137	145.00	145.00	–	–	–
CHICOPEE	36,214	–	–	–	–	–
WALTHAM	30,915	–	–	–	–	–
REVERE	28,823	–	–	–	–	–
GLOUCESTER	22,947	380.20	380.20	–	–	–
BEVERLY	22,561	660.80	640.80	20.00	–	–
NORTH ADAMS	22,282	–	–	–	–	–
NORTHAMPTON	21,951	–	–	–	–	–
LEOMINSTER	19,744	–	–	–	–	–
ATTLEBORO	19,731	53.39	53.39	–	–	–
PEABODY	19,552	–	–	–	–	–
WESTFIELD	18,604	–	–	–	–	–
MELROSE	18,204	298.00	293.00	–	–	5.00
WOBURN	16,574	–	–	–	–	–
NEWBURYPORT	15,618	43.00	43.00	–	–	–
MARLBOROUGH	15,028	–	–	–	–	–
38 Cities	**2,745,014**	**$83,137.96**	**$35,041.93**	**$11,469.70**	**$36,829.08**	**$4,797.25**

TABLE V. — *Interest Receipts (Detail of "All Other," Column G, Table III).*

CITIES.	A	B	C	D	E. ON TRUST AND INVESTMENT FUNDS						F
					PUBLIC TRUST FUNDS						
	TOTAL RECEIPTS	On Deposits	On Taxes	On Special Assessments	Charity	School	Library	Cemetery for General Care)	Other	Investment Funds	Miscellaneous
BOSTON	$960,666.81	$201,182.54	$343,081.74	$35,203.14	$46,955.24	$29,734.70	$23,531.66	$575.00	$265,290.55	$15,112.24	–
WORCESTER	111,373.45	11,768.57	60,199.90	5,310.49	16,919.98	654.37	5,219.76	167.52	10,012.79	715.25	$404.82
SPRINGFIELD	58,934.56	14,472.28	40,802.66	2,209.60	1,270.33	–	–	–	179.69	–	–
NEW BEDFORD	48,494.45	15,777.33	15,344.23	408.46	–	3,070.43	13,894.00	–	–	–	–
FALL RIVER	36,813.80	9,806.86	24,343.06	–	–	2,663.88	–	–	–	–	–
LOWELL	63,308.46	21,107.89	36,711.97	–	465.29	8.00	4,802.17	45.50	–	–	167.64
CAMBRIDGE	75,571.98	9,336.79	62,633.26	467.42	675.64	–	1,244.55	–	1,214.32	–	–
LYNN	37,558.94	5,527.81	26,313.09	41.04	71.49	45.41	2,086.94	–	577.77	2,895.39	–
LAWRENCE	39,547.96	11,066.20	28,028.65	–	–	170.42	229.50	–	53.19	–	–
SOMERVILLE	25,277.64	8,540.67	15,323.60	236.31	75.05	226.88	856.81	–	–	–	18.32
BROCKTON	40,431.77	5,469.70	31,144.96	224.77	3,279.00	–	313.34	–	–	–	–
HOLYOKE	54,859.25	8,488.77	14,660.48	–	–	–	–	–	–	31,710.00	–
HAVERHILL	48,565.04	17,172.58	21,230.95	122.43	326.47	206.91	7,081.95	29.94	66.44	2,235.31	92.06
MALDEN	45,211.46	3,645.66	23,633.87	321.58	139.51	–	16,871.12	–	170.55	429.23	–
QUINCY	57,383.41	5,879.41	29,952.68	3,845.75	91.01	15,327.65	2,646.91	140.00	–	–	–
NEWTON	31,786.20	6,099.63	14,887.46	5,266.55	1,071.17	15.94	2,031.80	–	291.30	2,122.35	–
CHELSEA	26,368.32	3,772.51	21,446.57	–	151.86	–	597.38	–	400.00	–	–
SALEM	36,100.31	4,346.98	20,804.38	–	5,550.10	1,049.60	1,942.11	1,619.50	787.64	–	–
PITTSFIELD	20,337.11	3,163.50	14,586.59	2,583.18	–	–	–	–	–	–	3.84
FITCHBURG	33,027.00	3,834.82	10,225.46	1,142.69	14,260.14	–	1,398.94	–	2,164.95	–	–
EVERETT	26,598.03	6,714.45	19,767.65	115.93	–	–	–	–	–	–	–
MEDFORD	26,320.52	5,720.39	17,412.20	1,587.93	1,047.58	–	134.30	–	13.41	–	404.71
TAUNTON	19,710.37	7,030.36	9,706.47	403.44	–	–	1,720.12	–	81.36	768.62	–
CHICOPEE	17,988.82	6,328.72	11,208.49	49.19	133.27	–	219.76	49.39	–	–	–
WALTHAM	15,702.41	4,485.34	8,403.99	290.83	1,828.59	–	367.07	–	–	305.29	21.30
REVERE	16,019.20	1,078.41	14,531.70	409.09	–	–	–	–	–	–	–
GLOUCESTER	16,409.94	3,002.82	9,427.81	–	1,575.65	500.00	–	–	1,903.66	–	–
BEVERLY	18,554.63	4,054.88	7,089.79	2,785.51	40.00	251.39	4,333.06	–	–	–	–
NORTH ADAMS	3,674.78	1,061.70	2,071.90	–	37.01	–	64.84	–	–	439.33	–
NORTHAMPTON	34,597.26	6,924.22	3,003.70	–	45.50	160.18	21,693.72	206.59	243.72	2,319.63	–
LEOMINSTER	7,041.89	1,338.75	4,642.97	–	465.93	127.50	122.50	42.50	–	301.74	–
ATTLEBORO	26,732.41	854.21	7,594.79	1,162.44	8,199.46	–	310.10	–	2,579.00	5,859.55	172.86
PEABODY	10,857.03	6,592.23	3,321.60	261.39	476.11	88.34	–	–	–	–	117.36
WESTFIELD	7,983.77	2,414.85	5,568.92	–	–	–	–	–	–	–	–
MELROSE	17,234.90	2,465.46	11,883.11	2,155.87	120.96	72.50	132.75	–	404.25	–	–
WOBURN	12,422.84	2,900.60	3,447.61	–	–	385.43	4,726.54	–	–	880.82	81.84
NEWBURYPORT	16,011.98	1,349.29	3,977.84	–	706.06	796.27	4,276.10	–	4,181.41	725.01	–
MARLBOROUGH	6,882.79	1,687.59	3,697.96	–	429.25	236.29	698.04	–	46.75	–	86.91
38 Cities	**$2,152,861.49**	**$436,464.71**	**$1,002,114.06**	**$66,605.03**	**$106,407.65**	**$55,792.09**	**$123,547.84**	**$2,875.94**	**$290,662.75**	**$66,819.76**	**$1,571.66**

TABLE VI. — *Summary of Revenue Receipts.*

CITIES.	A TOTAL RECEIPTS	B Taxes	C Licenses and Permits	D Fines and Forfeits	E Grants and Gifts	F Other General Revenue	G Special Assessments	H Privileges	I Departmental	J Public Service Enterprises	K Cemeteries	L Interest
BOSTON	$51,969,989.61	$40,884,230.44	$221,594.98	$118,061.67	$297,444.00	$590.90	$400,097.75	$38,108.42	$1,590,137.25	$5,825,842.38	$53,726.79	$2,540,245.03
WORCESTER	8,849,215.96	7,031,959.42	30,069.76	13,957.81	109,931.07	133.16	161,530.65	400.00	529,584.18	599,699.80	52,008.30	319,941.81
SPRINGFIELD	7,422,914.49	6,217,590.81	30,339.98	19,332.24	36,477.63	–	168,348.12	–	295,575.21	555,512.13	–	98,738.37
NEW BEDFORD	6,550,949.78	5,667,839.63	18,824.15	25,068.21	54,546.71	–	36,059.85	–	228,425.04	354,700.81	36,216.48	129,268.90
FALL RIVER	4,945,291.69	4,190,466.92	13,686.30	6,232.61	22,936.72	–	40,608.12	1,255.34	126,723.76	352,424.82	28,310.26	162,646.84
LOWELL	4,610,279.03	3,927,714.06	14,737.75	19,495.53	38,608.70	895.73	41,728.56	1,256.87	86,173.78	385,205.03	19,584.41	74,878.61
CAMBRIDGE	5,370,086.56	4,363,287.76	20,652.11	9,387.85	36,095.16	862.30	10,941.36	430.00	207,293.63	438,847.41	40,365.11	241,923.87
LYNN	3,697,164.16	2,967,977.01	14,616.15	19,298.27	19,742.94	–	19,236.32	–	153,533.68	369,921.18	48,422.22	79,416.39
LAWRENCE	3,759,535.38	3,231,744.63	10,522.49	20,213.00	21,614.23	–	14,837.43	545.43	85,327.13	268,458.87	28,318.92	77,953.25
SOMERVILLE	3,060,976.24	2,571,355.90	12,063.52	4,224.67	21,032.60	–	55,596.68	–	104,789.86	266,635.37	–	25,277.64
BROCKTON	2,953,493.29	2,396,262.13	6,071.34	8,124.35	13,721.88	–	28,810.56	1,055.61	207,047.93	218,157.71	12,346.48	61,895.30
HOLYOKE	3,998,299.67	2,492,525.61	5,053.50	14,618.05	26,763.47	26.88	4,621.85	9.35	79,766.05	1,311,566.22	–	63,348.69
HAVERHILL	2,293,246.16	1,861,333.22	8,547.60	4,993.20	8,387.12	31.63	22,271.81	967.52	132,178.86	173,087.09	75.75	81,372.36
MALDEN	1,900,429.33	1,538,089.59	6,636.14	4,780.23	6,219.59	–	44,184.05	255.91	[1] 70,340.76	136,528.51	18,754.52	74,640.03
QUINCY	2,301,566.01	1,763,466.18	11,064.50	6,697.73	28,149.73	–	43,899.28	780.71	131,009.89	242,735.26	15,879.32	57,883.41
NEWTON	3,084,290.97	2,476,735.96	2,174.50	3,110.44	46,735.48	95.00	124,229.98	–	118,588.02	205,495.52	20.54	107,105.53
CHELSEA	1,510,226.15	1,220,610.55	5,531.85	5,200.87	4,593.82	7.68	19,199.88	523.42	63,461.02	128,182.74	–	62,914.32
SALEM	1,777,616.39	1,467,317.81	2,138.54	4,407.71	5,869.94	–	9,533.87	2,959.51	69,855.43	171,137.29	8,295.98	36,100.31
PITTSFIELD	1,618,438.32	1,356,569.24	4,015.95	3,600.90	5,729.42	–	49,923.13	5,183.28	36,864.69	136,214.60	–	20,337.11
FITCHBURG	1,859,558.45	1,466,019.33	6,207.17	6,961.67	6,399.26	–	10,373.93	–	169,083.22	129,307.12	12,619.06	52,587.69
EVERETT	1,825,124.49	1,536,127.55	3,817.85	3,451.85	4,576.42	–	10,151.64	138.74	60,215.47	142,709.94	16,025.25	47,909.78
MEDFORD	1,558,875.38	1,336,890.59	4,449.29	2,099.54	4,306.36	–	26,787.30	–	28,144.93	97,680.34	13,210.99	45,306.04
TAUNTON	1,790,180.07	1,137,497.45	3,492.35	2,148.90	5,364.28	–	5,111.31	935.28	68,442.75	488,903.68	9,901.73	68,382.34
CHICOPEE	1,683,157.31	1,253,544.69	4,136.75	4,762.44	4,232.99	–	18,550.93	–	21,206.46	354,887.95	3,846.28	17,988.82
WALTHAM	1,116,234.18	921,146.24	2,314.75	3,742.61	6,461.95	–	5,092.53	–	37,652.25	97,402.50	15,691.87	26,729.48
REVERE	1,124,308.27	954,294.83	11,585.75	3,553.80	2,226.60	–	8,992.60	587.02	33,321.60	93,726.87	–	16,019.20
GLOUCESTER	1,039,613.58	847,659.73	4,739.00	2,219.87	2,528.36	–	2,305.58	463.47	29,463.61	133,290.16	533.86	16,409.94
BEVERLY	1,331,196.18	1,168,814.44	1,796.37	1,423.45	6,026.06	–	9,002.19	100.00	44,697.66	72,370.08	8,411.30	18,554.63
NORTH ADAMS	821,749.43	706,001.78	1,581.40	3,267.95	1,538.21	–	634.25	–	16,695.08	82,379.22	5,976.76	3,674.78
NORTHAMPTON	876,398.93	697,045.47	2,250.50	4,659.00	25,255.43	–	4,707.30	887.91	38,942.51	65,201.30	2,852.25	34,597.26
LEOMINSTER	613,896.17	481,806.59	1,370.00	1,336.16	6,247.26	–	1,161.24	4,501.80	30,582.84	69,292.58	4,701.00	12,896.70
ATTLEBORO	898,011.57	748,533.41	2,027.75	1,585.55	2,568.54	–	9,035.72	25.00	16,521.92	82,938.92	–	34,774.76
PEABODY	1,049,894.98	603,784.44	2,067.00	3,983.51	2,236.48	–	789.57	–	50,158.10	369,716.80	4,783.48	12,375.60
WESTFIELD	866,212.51	468,982.57	2,889.95	3,706.00	15,575.60	58.17	6,944.53	–	19,333.42	340,738.50	–	7,983.77
MELROSE	805,515.42	632,800.02	1,136.00	400.36	5,071.10	–	31,750.33	–	29,588.73	57,987.92	12,866.03	33,914.93
WOBURN	649,829.69	512,987.43	1,281.75	2,078.00	1,003.28	–	429.92	80.00	39,953.07	70,402.39	9,191.01	12,422.84
NEWBURYPORT	529,333.96	399,605.22	1,246.50	1,583.96	2,443.20	–	4,946.55	–	23,794.61	73,219.55	149.00	22,345.37
MARLBOROUGH	517,272.05	410,534.86	773.50	1,322.00	2,946.22	–	2,250.28	–	26,269.74	52,056.80	1,466.52	19,652.13
38 Cities	**$142,630,371.81**	**$113,911,153.51**	**$497,504.74**	**$365,091.96**	**$911,607.81**	**$2,611.45**	**$1,454,676.95**	**$61,450.59**	**$5,105,744.14**	**$15,015,585.36**	**$484,551.47**	**$4,820,413.83**

[1] Includes $25 from administration of trust funds.

Division C.

Payments for Maintenance and Interest.

TABLE VII. — *Maintenance of Departments.*

1. General Government.

CITIES.	Population of 1920	A TOTAL EXPENSES	B Legislative	C Executive	D Financial	E Other General Departments	F Municipal Buildings
BOSTON	748,060	$1,499,072.86	$100,407.24	$43,091.87	$608,127.94	$536,312.01	$211,133.80
WORCESTER	179,754	246,770.66	9,705.39	12,359.01	103,636.53	83,155.78	37,913.95
SPRINGFIELD	129,614	321,349.85	4,736.74	9,678.63	117,360.62	115,723.68	73,850.18
NEW BEDFORD	121,217	234,800.92	10,665.66	15,764.48	77,662.69	90,247.66	40,460.43
FALL RIVER	120,485	169,883.39	17,134.08	8,461.40	59,045.81	68,306.75	16,935.35
LOWELL	112,759	204,875.45	–	18,431.90	64,990.24	86,329.54	35,123.77
CAMBRIDGE	109,694	233,762.83	29,157.62	15,120.17	78,115.41	71,151.35	40,218.28
LYNN	99,148	141,459.91	5,500.00	5,961.24	58,690.30	54,045.38	17,262.99
LAWRENCE	94,270	130,736.17	–	19,425.11	51,389.46	50,417.21	9,504.39
SOMERVILLE	93,091	115,095.32	4,006.57	7,464.89	49,848.42	42,446.23	11,329.21
BROCKTON	66,254	132,355.36	888.26	6,769.38	49,093.66	51,718.97	23,885.09
HOLYOKE	60,203	134,455.25	1,210.77	3,598.05	44,264.40	64,004.35	21,377.68
HAVERHILL	53,884	94,646.66	–	13,525.50	33,414.34	24,223.02	23,483.80
MALDEN	49,103	68,768.45	3,768.18	4,092.18	32,693.23	22,044.59	6,170.27
QUINCY	47,876	97,474.84	6,097.92	7,150.99	42,061.60	33,682.00	8,482.33
NEWTON	46,054	137,043.12	1,971.23	4,995.70	50,575.53	59,772.69	19,727.97
CHELSEA	43,184	82,172.10	7,030.24	3,211.55	22,888.07	23,430.25	25,611.99
SALEM	42,529	83,273.65	7,296.15	5,226.82	29,952.83	36,220.25	4,577.60
PITTSFIELD	41,763	76,893.47	2,365.95	2,282.37	34,697.94	33,529.31	4,017.90
FITCHBURG	41,029	79,693.06	6,242.43	4,470.99	26,753.49	31,941.35	10,284.80
EVERETT	40,120	76,633.08	9,261.81	4,654.72	24,763.62	31,069.42	6,883.51
MEDFORD	39,038	84,885.42	1,367.16	6,978.40	35,037.23	28,274.23	13,228.40
TAUNTON	37,137	62,400.58	5,449.34	4,093.33	24,768.19	21,358.64	6,731.08
CHICOPEE	36,214	52,187.82	1,518.00	3,486.84	26,029.00	13,972.02	7,181.96
WALTHAM	30,915	62,599.87	–	3,990.65	24,140.80	30,968.81	3,499.61
REVERE	28,823	70,643.90	3,120.81	6,019.16	26,089.65	28,265.88	7,148.40
GLOUCESTER	22,947	56,349.89	–	6,658.45	23,338.16	19,587.10	6,766.18
BEVERLY	22,561	58,584.41	2,576.46	4,895.18	23,731.36	21,027.90	6,353.51
NORTH ADAMS	22,282	39,818.57	191.57	1,221.12	17,473.70	17,135.90	3,796.28
NORTHAMPTON	21,951	34,969.18	247.90	1,598.50	12,966.66	14,904.83	5,251.29
LEOMINSTER	19,744	29,712.41	2,464.92	1,587.03	12,106.73	5,030.81	8,522.92
ATTLEBORO	19,731	44,879.74	137.64	3,192.23	20,531.62	19,111.47	1,906.78
PEABODY	19,552	48,069.50	3,217.03	4,115.19	23,506.25	8,811.29	8,419.74
WESTFIELD	18,604	44,825.84	2,257.49	4,957.24	17,459.09	15,421.66	4,730.36
MELROSE	18,204	47,587.15	1,651.89	2,048.94	17,687.68	12,920.40	13,278.24
WOBURN	16,574	45,919.24	1,364.21	2,224.00	18,945.39	19,179.79	4,205.85
NEWBURYPORT	15,618	21,293.05	496.10	1,343.65	8,600.07	6,137.52	4,715.71
MARLBOROUGH	15,028	25,701.82	1,183.14	1,360.06	12,986.67	6,184.91	3,987.04
38 Cities	**2,745,014**	**$5,191,644.79**	**$254,689.90**	**$275,506.92**	**$2,005,424.38**	**$1,893,064.95**	**$757,958.64**

TABLE VII. — *Maintenance of Departments* — Continued.

1 D. Financial Departments of General Government.

CITIES.	TOTAL EXPENSES	FINANCIAL					
		Auditor, Accountant, and Auditing	Treasurer	Collector	Assessors	License Commissioners	Other Finance Offices and Accounts
BOSTON	$608,127.94	$64,963.21	$50,415.85	$183,023.58	$237,213.30	$30,346.42	$42,165.58
WORCESTER	103,636.53	15,836.36	[1] 41,971.78	–	40,380.54	4,946.19	501.66
SPRINGFIELD	117,360.62	16,851.11	18,213.56	32,932.99	45,751.01	658.54	2,953.41
NEW BEDFORD	77,662.69	10,826.09	[1] 28,924.53	–	30,476.09	3,505.98	3,930.00
FALL RIVER	59,045.81	9,724.61	9,698.07	13,852.20	24,921.43	–	849.50
LOWELL	64,990.24	9,178.87	[1] 21,319.45	–	25,031.16	5,536.96	3,923.80
CAMBRIDGE	78,115.41	16,153.99	[1] 32,650.52	–	23,077.41	4,063.55	2,169.94
LYNN	58,690.30	6,284.00	7,760.42	13,956.68	28,726.47	259.12	1,703.61
LAWRENCE	51,389.46	8,769.53	9,332.47	13,645.73	14,835.73	2,094.89	2,711.11
SOMERVILLE	49,848.42	6,157.79	[1] 20,575.82	–	22,266.92	552.89	295.00
BROCKTON	49,093.66	5,834.64	6,405.84	13,204.75	21,732.12	41.31	1,875.00
HOLYOKE	44,264.40	7,166.79	7,974.95	9,764.75	16,493.28	651.13	2,213.50
HAVERHILL	33,414.34	7,601.47	[1] 9,107.62	–	15,307.75	437.50	960.00
MALDEN	32,693.23	4,550.46	[1] 11,919.26	–	13,522.51	–	2,701.00
QUINCY	42,061.60	5,277.82	5,512.50	9,193.24	20,076.33	312.71	1,689.00
NEWTON	50,575.53	11,953.72	[1] 16,609.16	–	21,094.64	–	918.01
CHELSEA	22,888.07	2,425.35	[1] 10,395.06	–	8,261.27	1,516.39	290.00
SALEM	29,952.83	1,920.41	4,750.00	6,973.37	15,429.05	150.00	730.00
PITTSFIELD	34,697.94	4,667.25	4,216.57	8,168.65	16,353.62	384.35	907.50
FITCHBURG	26,753.49	3,981.10	[1] 8,781.36	–	12,317.83	591.31	1,081.89
EVERETT	24,763.62	3,430.98	[1] 8,262.83	–	12,240.01	–	829.80
MEDFORD	35,037.23	4,425.34	3,144.36	11,063.53	14,914.00	–	1,490.00
TAUNTON	24,768.19	4,551.95	[1] 8,896.57	–	8,637.85	640.71	2,041.11
CHICOPEE	26,029.00	3,151.91	3,991.00	7,545.64	9,912.60	237.85	1,190.00
WALTHAM	24,140.80	4,295.73	[1] 11,110.73	–	7,681.09	–	1,053.25
REVERE	26,089.65	3,254.42	3,356.21	8,884.41	10,594.61	–	–
GLOUCESTER	23,338.16	3,479.60	3,660.94	5,746.29	9,005.34	206.49	1,239.50
BEVERLY	23,731.36	4,177.50	4,192.50	4,662.78	9,853.58	–	845.00
NORTH ADAMS	17,473.70	2,282.26	[1] 6,214.68	–	8,156.76	325.00	495.00
NORTHAMPTON	12,966.66	200.00	4,173.65	3,198.87	4,528.60	150.54	715.00
LEOMINSTER	12,106.73	1,024.70	2,240.38	3,119.08	5,009.49	133.08	580.00
ATTLEBORO	20,531.62	2,538.99	[2] 5,880.07	4,573.53	7,119.78	14.25	405.00
PEABODY	23,506.25	4,178.01	2,594.76	6,341.36	10,039.62	–	352.50
WESTFIELD	17,459.09	3,172.48	[1] 5,984.12	–	7,974.62	–	327.87
MELROSE	17,687.68	2,141.00	3,450.21	5,034.76	5,798.71	–	1,263.00
WOBURN	18,945.39	2,395.13	3,309.22	4,261.46	6,725.99	175.00	2,078.59
NEWBURYPORT	8,600.07	1,622.26	[1] 3,419.37	–	3,203.06	19.50	335.88
MARLBOROUGH	12,986.67	1,641.70	[1] 4,777.64	–	5,774.58	353.75	439.00
38 Cities	**$2,095,424.38**	**$272,088.53**	**$415,194.03**	**$369,147.65**	**$899,438.75**	**$58,305.41**	**$90,250.91**

[1] Treasurer and collector.

[2] Treasurer and city clerk.

TABLE VII. — *Maintenance of Departments* — Continued.

1 E. Other General Departments of General Government.

CITIES.	TOTAL EXPENSES	OTHER GENERAL DEPARTMENTS							
		Law	City Clerk	City Messenger	Public Works	Engineering	Superintendent of Buildings	Election and Registration	Miscellaneous
BOSTON	$536,312.01	$80,114.33	$47,781.07	–	$88,308.02	–	$20,427.88	$242,345.14	$57,335.57
WORCESTER	83,155.78	9,621.87	12,182.66	$3,601.23	–	$12,943.14	17,963.84	24,375.06	2,467.98
SPRINGFIELD	115,723.68	26,009.00	14,529.06	2,100.00	2,112.20	34,158.84	9,632.00	16,890.84	10,291.74
NEW BEDFORD	90,247.66	3,199.26	31,707.20	200.00	–	24,642.39	8,756.82	21,094.54	647.45
FALL RIVER	68,306.75	11,186.52	13,879.70	577.45	–	9,450.89	7,578.01	13,649.60	6,984.58
LOWELL	86,329.54	6,644.82	10,831.59	1,948.80	–	10,626.54	6,455.92	40,461.66	9,360.21
CAMBRIDGE	71,151.35	8,450.43	14,232.78	3,670.44	–	6,888.55	6,175.48	27,251.28	4,482.39
LYNN	54,045.38	10,131.89	7,061.57	–	–	12,708.66	2,568.09	14,848.34	6,726.83
LAWRENCE	50,417.21	3,600.00	8,019.79	2,093.35	–	7,980.12	4,973.16	17,882.14	5,868.65
SOMERVILLE	42,446.23	3,249.82	9,050.55	2,988.31	–	10,540.45	6,390.97	9,807.63	412.50
BROCKTON	51,718.97	3,874.07	9,778.68	499.98	–	16,662.62	8,561.41	10,540.80	1,801.41
HOLYOKE	64,004.35	19,259.82	6,235.06	2,098.09	13,141.20	9,663.27	4,685.74	8,921.17	–
HAVERHILL	24,223.02	2,225.18	5,480.45	375.95	–	5,475.38	882.13	7,780.28	2,003.65
MALDEN	22,044.59	2,216.63	4,747.53	1,841.62	–	7,547.34	–	5,635.93	55.54
QUINCY	33,682.00	2,753.05	6,241.76	800.00	6,508.87	11,948.24	–	4,345.45	1,084.63
NEWTON	59,772.69	5,280.68	9,463.95	1,751.80	–	23,720.90	7,607.58	5,141.01	6,806.77
CHELSEA	23,430.25	3,809.50	4,562.86	2,680.11	–	5,219.74	3,022.25	4,135.79	–
SALEM	36,220.25	5,837.91	5,880.45	2,012.08	–	7,197.06	1,914.69	9,251.82	4,126.24
PITTSFIELD	33,529.31	1,399.40	7,081.32	–	7,447.31	10,142.49	–	7,458.79	–
FITCHBURG	31,941.35	2,045.41	8,106.29	1,831.89	8,608.59	3,173.23	3,907 95	3,461.99	806.00
EVERETT	31,069.42	1,484.91	4,019.08	1,289.13	4,539.90	10,655.00	–	8,428.97	652.43
MEDFORD	28,274.23	2,269.41	7,878.45	2,450.69	–	5,202.26	–	5,822.87	4,650.55
TAUNTON	21,358.64	1,717.63	5,832.51	1,500.00	–	3,170.10	2,426.26	6,495.92	216.22
CHICOPEE	13,972.02	1,350.00	2,885.85	1,628.80	–	6,391.37	–	1,700.00	16.00
WALTHAM	30,968.81	2,325.04	3,970.33	1,600.00	–	9,959.91	2,146.50	2,339.61	8,627.42
REVERE	28,265.88	1,581.00	3,610.69	–	10,486.13	6,504.20	422.40	3,477.90	2,183.56
GLOUCESTER	19,587.10	2,279.63	5,760.38	1,501.77	–	3,564.06	–	6,031.26	450.00
BEVERLY	21,027.90	1,798.96	4,812.12	1,275.00	4,581.00	3,279.15	–	5,237.37	44.30
NORTH ADAMS	17,135.90	988.15	4,460.28	–	3,517.35	4,730.29	–	3,439.83	–
NORTHAMPTON	14,904.83	800.00	5,983.29	1,603.50	–	1,600.00	–	4,647.59	270.45
LEOMINSTER	5,030.81	1,126.73	2,467.98	–	–	–	–	1,395.92	40.18
ATTLEBORO	19,111.47	942.10	[1] –	1,132.86	7,194.38	7,511.17	–	982.95	1,348.01
PEABODY	8,811.29	2,696.06	3,300.40	–	–	–	–	2,814.83	–
WESTFIELD	15,421.66	3,638.64	3,696.36	–	5,806.26	–	–	2,152.00	128.40
MELROSE	12,920.40	1,000.00	3,043.40	–	4,949.02	2,114.90	–	1,753.28	59.80
WOBURN	19,179.79	1,180.54	3,417.05	550.00	9,850.74	169.76	–	4,011.70	–
NEWBURYPORT	6,137.52	849.81	2,292.08	50.00	–	–	–	2,945.63	–
MARLBOROUGH	6,184.91	1,409.82	2,639.62	–	–	500.80	–	1,634.67	–
38 Cities	**$1,898,064.95**	**$240,348.02**	**$306,930.19**	**$45,652.85**	**$177,050.97**	**$296,042.82**	**$126,499.08**	**$565,591.56**	**$139,949.46**

[1] Included in Table 1 D. See Treasurer.

TABLE VII. — *Maintenance of Departments* — Continued.

2. Protection of Persons and Property.

CITIES.	Population of 1920	A TOTAL EXPENSES	B Police Department	C Fire Department	D Militia	E Inspection	F Forestry	G Other Protection of Persons and Property
BOSTON	748,060	$7,116,311.53	$3,734,050.30	$2,994,693.63	$13,710.60	$310,330.76	$46,825.50	$16,700.74
WORCESTER	179,754	1,288,296.32	650,637.81	582,845.54	2,355.86	33,091.59	18,755.02	610.50
SPRINGFIELD	129,614	1,175,319.01	432,064.53	663,852.51	1,215.13	41,987.58	36,174.26	25.00
NEW BEDFORD	121,217	972,318.04	473,905.05	441,952.84	2,171.63	37,031.20	15,431.99	1,825.33
FALL RIVER	120,485	767,582.41	379,627.54	363,469.78	1,141.72	12,792.27	9,356.10	1,195.00
LOWELL	112,759	739,538.07	320,892.68	378,758.20	1,768.34	28,919.53	8,812.19	387.13
CAMBRIDGE	109,694	783,787.36	362,956.69	333,667.01	1,005.02	18,468.67	17,597.84	50,092.13
LYNN	99,148	640,530.58	262,915.02	333,839.97	856.58	6,208.79	8,905.28	27,804.94
LAWRENCE	94,270	649,562.60	271,727.92	356,580.13	1,682.19	12,108.97	4,910.89	2,552.50
SOMERVILLE	93,091	459,742.79	192,801.46	231,521.86	374.28	4,326.76	11,026.37	19,692.06
BROCKTON	66,254	439,284.23	165,885.71	249,208.93	50.69	8,803.22	15,335.68	–
HOLYOKE	60,203	517,323.81	187,394.99	316,635.02	–	8,347.65	4,946.15	–
HAVERHILL	53,884	318,516.89	122,109.96	173,498.44	147.25	6,099.77	16,167.74	493.73
MALDEN	49,103	267,074.74	115,878.42	130,562.16	555.00	8,826.23	10,804.75	448.18
QUINCY	47,876	335,838.05	136,833.12	174,207.42	1,154.54	10,104.59	13,054.37	484.01
NEWTON	46,054	408,354.09	183,764.32	149,380.41	286.11	5,904.71	68,438.65	579.89
CHELSEA	43,184	266,479.83	100,963.31	145,535.95	200.00	6,894.47	1,560.67	11,325.43
SALEM	42,529	287,119.97	115,622.04	135,527.80	–	4,827.13	18,605.74	12,537.26
PITTSFIELD	41,763	206,285.88	103,981.10	86,031.93	200.00	5,705.00	2,928.42	7,439.43
FITCHBURG	41,029	273,914.50	102,098.45	153,895.88	1,726.56	3,824.98	10,543.63	1,825.00
EVERETT	40,120	240,535.94	99,405.29	125,080.21	–	8,337.19	1,233.00	6,480.25
MEDFORD	39,038	232,521.50	91,059.69	116,108.85	2,931.85	4,156.22	11,332.62	6,932.27
TAUNTON	37,137	236,585.91	95,839.08	121,979.77	–	1,899.15	8,850.90	8,017.01
CHICOPEE	36,214	200,886.79	81,321.69	112,958.68	–	4,536.38	2,020.04	50.00
WALTHAM	30,915	179,623.84	71,257.94	62,396.74	1,420.82	4,851.30	22,511.60	17,185.44
REVERE	28,823	181,087.71	66,298.90	97,788.66	–	3,774.32	6,296.06	6,929.77
GLOUCESTER	22,947	156,855.05	65,218.53	76,769.38	1,656.00	1,706.83	9,201.11	2,303.20
BEVERLY	22,561	160,791.92	67,261.20	78,666.79	–	3,411.15	3,300.00	8,152.78
NORTH ADAMS	22,282	95,858.30	50,230.88	40,656.70	–	2,174.91	482.88	2,312.93
NORTHAMPTON	21,951	109,951.82	39,604.08	65,049.02	1,166.00	2,349.97	1,602.75	180.00
LEOMINSTER	19,744	105,668.49	18,098.03	70,654.49	–	3,932.37	12,778.25	205.35
ATTLEBORO	19,731	115,088.63	32,936.38	74,874.47	12.48	2,556.61	4,261.19	447.50
PEABODY	19,552	137,486.93	48,914.82	66,344.72	–	3,098.00	12,868.18	6,261.21
WESTFIELD	18,604	79,311.55	34,532.28	40,068.44	–	1,556.42	3,141.44	12.97
MELROSE	18,204	86,612.00	36,702.69	37,391.17	–	3,062.32	9,257.28	198.54
WOBURN	16,574	88,500.34	35,196.75	43,766.41	–	1,342.50	8,038.22	156.46
NEWBURYPORT	15,618	75,911.72	35,609.50	32,694.42	–	994.35	6,310.45	303.00
MARLBOROUGH	15,028	88,469.48	27,491.86	44,491.06	–	2,471.60	14,014.96	–
38 Cities	**2,745,014**	**$20,484,928.62**	**$9,413,090.01**	**$9,703,405.39**	**$37,788.65**	**$630,815.46**	**$477,682.17**	**$222,146.94**

TABLE VII. — *Maintenance of Departments* — Continued.

2 B. Police Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Horses and Care of Same	D Equipment and Repairs	E Fuel and Light	F Maintenance of Buildings and Grounds	G Other Expenses
BOSTON	$3,734,050.30	$3,309,571.77	$16,126.28	$169,316.54	$62,292.90	$68,880.37	$107,862.44
WORCESTER	650,637.81	597,082.55	–	25,794.56	6,448.25	8,329.56	12,982.89
SPRINGFIELD	432,064.53	388,284.41	–	24,654.21	3,958.44	2,917.14	12,250.33
NEW BEDFORD	473,905.05	442,251.28	–	10,137.67	5,503.86	10,679.36	5,332.88
FALL RIVER	379,627.54	362,682.47	817.52	2,351.31	4,656.69	2,575.89	6,543.66
LOWELL	320,892.68	303,897.97	241.43	6,837.43	3,003.97	3,339.20	3,572.68
CAMBRIDGE	362,956.69	353,216.08	–	3,373.29	1,375.19	1,682.33	3,309.80
LYNN	262,915.02	236,707.58	–	12,335.72	2,908.75	5,791.55	5,171.42
LAWRENCE	271,727.92	250,504.07	546.00	5,091.49	2,301.14	2,841.25	10,443.97
SOMERVILLE	192,801.46	184,869.74	87.09	2,767.85	2,616.42	1,059.24	1,401.12
BROCKTON	165,885.71	155,529.94	–	4,073.30	1,917.60	1,983.14	2,381.73
HOLYOKE	187,394.99	180,303.77	–	4,744.02	–	–	2,347.20
HAVERHILL	122,109.96	114,309.28	–	3,495.43	1,073.12	383.99	2,848.14
MALDEN	115,878.42	109,231.63	–	3,009.50	1,529.69	865.25	1,242.35
QUINCY	136,833.12	126,820.77	–	5,859.35	771.72	1,096.07	2,285.21
NEWTON	183,764.32	174,448.04	–	3,903.28	1,158.29	2,234.95	2,019.76
CHELSEA	100,963.31	97,135.40	–	1,937.24	644.14	41.63	1,204.90
SALEM	115,622.04	109,950.11	–	2,237.46	1,709.36	674.70	1,050.41
PITTSFIELD	103,981.10	97,353.00	–	2,717.31	1,127.61	270.57	2,512.61
FITCHBURG	102,098.45	92,828.01	–	2,200.80	2,110.33	1,642.26	3,317.05
EVERETT	99,405.29	95,047.68	–	2,218.35	988.14	280.51	870.61
MEDFORD	91,059.69	82,997.07	–	4,694.81	1,532.58	454.37	1,380.86
TAUNTON	95,839.08	88,390.47	–	2,842.71	2,032.39	692.37	1,881.14
CHICOPEE	81,321.69	75,506.74	–	4,407.09	177.91	216.62	1,013.33
WALTHAM	71,257.94	66,754.38	–	1,563.61	1,690.53	339.69	909.73
REVERE	66,298.90	60,040.92	–	3,030.61	990.59	98.34	2,138.44
GLOUCESTER	65,218.53	54,655.54	–	3,048.98	2,622.47	566.72	4,324.82
BEVERLY	67,261.20	62,901.94	–	1,478.76	954.33	746.07	1,180.10
NORTH ADAMS	50,230.88	46,987.00	–	102.90	893.82	287.40	1,959.76
NORTHAMPTON	39,604.08	35,894.52	–	–	653.18	39.49	3,016.89
LEOMINSTER	18,098.03	16,612.95	–	960.82	–	–	524.26
ATTLEBORO	32,936.38	28,703.76	–	2,157.52	343.94	622.51	1,108.65
PEABODY	48,914.82	43,951.82	–	1,033.46	–	240.99	3,688.55
WESTFIELD	34,532.28	32,036.02	–	444.03	479.09	451.01	1,122.13
MELROSE	36,702.69	33,908.86	–	1,927.67	–	–	866.16
WOBURN	35,196.75	32,710.66	–	1,934.56	21.70	212.48	317.35
NEWBURYPORT	35,609.50	32,829.54	229.00	317.29	1,610.57	178.02	445.08
MARLBOROUGH	27,491.86	24,660.40	–	1,270.24	887.55	157.36	516.31
38 Cities	**$9,413,090.01**	**$8,601,568.14**	**$18,047.32**	**$330,271.17**	**$122,986.26**	**$122,872.40**	**$217,344.72**

TABLE VII. — *Maintenance of Departments* — Continued.

2 C. Fire Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Horses and Care of Same	D Equipment and Repairs	E Hydrant Service	F Fuel and Light	G Maintenance of Buildings and Grounds	H Other Expenses
BOSTON	$2,994,693.63	$2,409,978.77	$34,596.19	$306,894.57	–	$114,190.54	$100,559.13	$28,474.43
WORCESTER	582,845.54	532,630.26	3,989.15	11,380.63	–	17,031.33	10,824.26	6,989.91
SPRINGFIELD	663,852.51	610,033.46	–	23,975.26	–	16,904.98	8,072.94	4,865.87
NEW BEDFORD	441,952.84	399,658.40	–	14,968.11	–	11,460.69	6,785.53	9,080.11
FALL RIVER	363,469.78	329,304.94	366.93	14,926.94	–	4,845.68	10,312.45	3,712.84
LOWELL	378,758.20	328,341.25	7,798.15	17,645.58	–	11,786.08	11,180.35	2,006.79
CAMBRIDGE	333,667.01	312,019.01	2,634.69	4,157.73	–	7,868.62	6,218.74	768.22
LYNN	333,839.97	308,794.78	40.79	13,068.58	–	6,984.24	4,497.47	454.11
LAWRENCE	356,580.13	289,465.43	8,645.76	36,186.87	–	8,469.39	11,705.82	2,106.86
SOMERVILLE	231,521.86	206,021.65	2,263.12	7,908.14	–	9,307.93	4,787.85	1,233.17
BROCKTON	249,208.93	224,222.55	150.00	12,504.41	–	6,647.51	4,540.38	1,144.08
HOLYOKE	316,635.02	254,767.64	1,399.03	16,355.95	$6,248.00	16,958.32	18,860.98	2,045.10
HAVERHILL	173,498.44	152,258.16	373.08	8,029.29	1,300.31	5,388.55	4,620.98	1,528.07
MALDEN	130,562.16	110,304.98	–	12,189.44	–	4,712.82	2,325.71	1,029.21
QUINCY	174,207.42	139,410.84	–	8,837.55	18,780.00	2,901.64	2,391.38	1,886.01
NEWTON	149,380.41	124,958.86	–	14,548.82	–	5,323.49	3,969.09	580.15
CHELSEA	145,535.95	117,786.54	3,660.85	14,488.05	2,492.00	4,129.81	2,861.99	116.71
SALEM	135,527.80	117,602.52	1,099.83	10,306.18	–	3,821.07	2,173.56	614.64
PITTSFIELD	86,031.93	76,232.40	–	4,450.75	–	2,984.35	796.22	1,568.21
FITCHBURG	153,895.88	137,785.94	1,394.02	5,812.65	–	5,765.93	2,581.40	555.94
EVERETT	125,080.21	113,411.48	1,448.14	4,570.12	–	2,858.73	1,047.15	1,744.59
MEDFORD	116,108.85	105,083.79	271.00	4,810.67	–	2,872.37	2,540.31	530.71
TAUNTON	121,979.77	106,521.45	–	5,530.02	–	5,463.79	2,887.42	1,577.09
CHICOPEE	112,958.68	92,764.66	–	8,222.37	6,217.50	1,999.53	3,228.15	526.47
WALTHAM	62,396.74	52,112.58	–	3,424.20	2,125.00	2,653.05	1,760.48	321.43
REVERE	97,788.66	81,961.61	736.57	5,597.61	–	3,659.80	1,406.85	4,426.22
GLOUCESTER	76,769.38	60,187.51	40.00	7,000.26	–	3,767.65	4,142.81	1,631.15
BEVERLY	78,666.79	68,507.75	–	3,206.32	–	4,405.22	2,120.27	427.23
NORTH ADAMS	40,656.70	35,580.62	1,215.84	1,048.09	–	1,166.88	1,183.97	461.30
NORTHAMPTON	65,049.02	52,393.95	–	5,052.76	–	1,930.47	2,693.84	2,978.00
LEOMINSTER	70,654.49	41,806.35	1,159.93	7,866.37	14,760.00	2,391.02	1,764.85	905.97
ATTLEBORO	74,874.47	50,135.95	–	2,669.61	14,850.00	2,966.83	799.71	3,452.37
PEABODY	66,344.72	49,740.81	1,142.33	4,693.68	3,384.00	3,073.78	3,235.84	1,074.28
WESTFIELD	40,068.44	34,782.75	–	3,835.74	–	790.05	430.23	229.67
MELROSE	37,391.17	30,488.94	–	3,873.01	–	1,449.19	951.76	628.27
WOBURN	43,766.41	37,311.91	–	4,263.70	–	775.02	879.14	536.64
NEWBURYPORT	32,694.42	12,654.29	9,482.70	2,821.79	3,504.80	2,882.93	1,141.87	206.04
MARLBOROUGH	44,491.06	29,000.00	1,854.46	1,313.20	6,760.00	1,526.06	3,283.23	754.11
38 Cities	**$9,703,405.39**	**$8,236,024.78**	**$85,672.56**	**$638,435.02**	**$80,421.61**	**$314,115.34**	**$255,564.11**	**$93,171.97**

TABLE VII. — *Maintenance of Departments* — Continued.

2 D, E, F, and G. Militia, Inspection, Forestry, and Other Protection of Persons and Property.

CITIES.	MILITIA		INSPECTION			FORESTRY			OTHER PROTECTION OF PERSONS AND PROPERTY		
	Armories	Rifle Ranges	Buildings	Wires	Sealer of Weights and Measures	Insect Pest Extermination	Planting and Trimming Trees	Forest Fires	Electrical Department	Pound and Dog Officers	Miscellaneous
BOSTON	$12,172.77	$1,537.83	$193,266.49	$82,153.28	$34,910.99	$35,299.90	$11,525.60	–	–	$6,664.20	$10,036.54
WORCESTER	–	2,355.86	10,800.00	8,322.00	13,969.59	9,706.56	9,048.46	–	–	600.00	10.50
SPRINGFIELD	–	1,215.13	31,258.92	2,267.08	8,461.58	3,449.78	32,624.48	$100.00	–	–	25.00
NEW BEDFORD	1,725.18	446.45	11,566.65	12,793.36	12,671.19	7,716.00	7,715.99	–	–	–	1,825.33
FALL RIVER	–	1,141.72	1,356.33	5,174.55	6,261.39	5,322.16	3,799.39	234.55	–	1,185.00	10.00
LOWELL	–	1,768.34	16,490.88	4,701.52	7,727.13	8,812.19	–	–	–	5.00	382.13
CAMBRIDGE	–	1,005.02	9,498.17	–	8,970.50	5,800.00	11,797.84	–	$47,389.85	–	2,702.28
LYNN	–	856.58	–	–	6,208.79	4,467.60	4,437.68	–	25,058.49	1,800.00	946.45
LAWRENCE	88.55	1,593.64	4,187.29	2,475.44	5,446.24	4,910.89	–	–	–	2,007.50	545.00
SOMERVILLE	–	374.28	1,900.00	–	2,426.76	4,399.16	6,627.21	–	18,844.27	–	847.79
BROCKTON	–	50.69	328.50	3,845.22	4,629.50	8,769.37	6,566.31	–	–	–	–
HOLYOKE	–	–	1,999.10	2,048.55	4,300.00	–	4,710.85	235.30	–	–	–
HAVERHILL	–	147.25	2,563.03	1,764.98	1,771.76	11,399.06	4,768.68	–	–	488.73	5.00
MALDEN	–	555.00	4,901.50	1,500.00	2,424.73	6,470.53	4,334.22	–	–	–	448.18
QUINCY	1,154.54	–	3,219.67	3,708.80	3,176.12	10,572.54	2,481.83	–	–	–	484.01
NEWTON	–	286.11	3,341.14	–	2,563.57	46,110.65	22,328.00	–	–	–	579.89
CHELSEA	–	200.00	3,464.38	–	3,430.09	1,259.64	301.03	–	10,923.41	–	402.02
SALEM	–	–	2,366.69	–	2,460.44	5,458.18	13,147.56	–	11,642.26	895.00	–
PITTSFIELD	–	200.00	1,768.08	1,626.39	[1] 2,310.53	190.95	1,010.95	1,726.52	7,074.43	365.00	–
FITCHBURG	–	1,726.56	–	–	3,824.98	4,544.14	5,918.46	81.03	–	1,825.00	–
EVERETT	–	–	5,188.75	–	3,148.44	1,233.00	–	–	6,091.57	–	388.68
MEDFORD	2,000.00	931.85	2,427.00	–	1,729.22	6,868.74	4,463.88	–	6,562.50	–	369.77
TAUNTON	–	–	–	–	1,899.15	5,123.98	3,726.92	–	6,066.73	1,841.28	109.00
CHICOPEE	–	–	1,951.77	150.00	2,434.61	–	1,999.04	21.00	–	–	50.00
WALTHAM	–	1,420.82	1,900.80	–	2,950.50	15,756.83	6,754.77	–	16,816.63	–	368.81
REVERE	–	–	2,067.11	–	1,707.21	3,338.26	2,957.80	–	6,641.76	14.25	273.76
GLOUCESTER	1,400.00	256.00	–	–	1,706.83	7,255.41	583.03	1,362.67	1,999.20	300.00	4.00
BEVERLY	–	–	1,674.89	–	1,736.26	3,000.00	300.00	–	7,805.28	347.50	–
NORTH ADAMS	–	–	–	–	2,174.91	–	482.88	–	2,307.93	5.00	–
NORTHAMPTON	–	1,166.00	1,097.67	20.23	1,232.07	1,113.00	203.50	286.25	–	–	180.00
LEOMINSTER	–	–	446.00	1,638.00	1,848.37	6,127.54	6,650.71	–	–	159.50	45.85
ATTLEBORO	–	12.48	693.99	588.12	1,274.50	[2] 4,261.19	–	–	–	342.50	105.00
PEABODY	–	–	1,247.00	–	1,851.00	5,400.00	6,498.93	969.25	6,060.96	200.25	–
WESTFIELD	–	–	–	392.25	1,164.17	1,077.00	1,871.99	192.45	–	–	12.97
MELROSE	–	–	613.00	1,609.95	839.37	3,572.11	5,685.17	–	–	16.00	182.54
WOBURN	–	–	–	299.25	1,043.25	8,038.22	–	–	–	–	156.46
NEWBURYPORT	–	–	144.00	–	850.35	3,534.24	2,776.21	–	300.00	–	3.00
MARLBOROUGH	–	–	513.14	500.00	1,458.46	8,566.26	5,154.70	294.00	–	–	–
38 Cities	**$18,541.04**	**$19,247.61**	**$324,241.94**	**$137,578.97**	**$168,994.55**	**$268,925.08**	**$203,254.07**	**$5,503.02**	**$181,585.27**	**$19,061.71**	**$21,499.96**

[1] Includes inspection of oil and petroleum.

[2] Includes planting and trimming trees.

TABLE VII. — *Maintenance of Departments* — Continued.

3. Health and Sanitation.

CITIES.	Population of 1920	A TOTAL EXPENSES	B Health	C Sanitation	D Other Health and Sanitation
BOSTON	748,060	$4,055,330.25	$869,401.47	$3,144,181.19	$41,747.59
WORCESTER	179,754	556,481.53	205,866.60	341,952.27	8,662.66
SPRINGFIELD	129,614	470,099.04	117,382.94	344,052.02	8,664.08
NEW BEDFORD	121,217	662,202.02	187,468.54	474,733.48	-
FALL RIVER	120,485	337,953.37	144,247.58	188,936.00	4,769.79
LOWELL	112,759	447,810.12	145,665.53	290,750.67	11,393.92
CAMBRIDGE	109,694	579,518.39	146,379.14	430,354.43	2,784.82
LYNN	99,148	302,389.23	92,580.73	207,824.21	1,984.29
LAWRENCE	94,270	369,468.99	110,113.31	252,359.71	6,995.97
SOMERVILLE	93,091	361,415.24	55,610.20	305,805.04	-
BROCKTON	66,254	287,085.89	80,350.38	197,639.16	9,096.35
HOLYOKE	60,203	275,871.63	123,235.51	137,020.50	15,615.62
HAVERHILL	53,884	169,309.57	79,038.60	90,268.46	2.51
MALDEN	49,103	176,158.75	37,366.36	136,481.89	2,310.50
QUINCY	47,876	214,685.99	74,502.14	136,165.15	4,018.70
NEWTON	46,054	222,518.60	39,012.00	183,506.60	-
CHELSEA	43,184	106,784.43	24,387.12	82,397.31	-
SALEM	42,529	161,129.75	40,477.11	119,372.11	1,280.53
PITTSFIELD	41,763	91,626.20	28,875.57	62,750.63	-
FITCHBURG	41,029	127,469.82	41,996.24	84,277.58	1,196.00
EVERETT	40,120	97,804.50	20,825.26	76,979.24	-
MEDFORD	39,038	115,274.48	10,029.17	104,715.56	529.75
TAUNTON	37,137	113,224.67	57,487.44	52,878.95	2,858.28
CHICOPEE	36,214	80,087.32	31,389.56	48,697.76	-
WALTHAM	30,915	92,287.47	25,399.82	66,887.65	-
REVERE	28,823	89,314.26	21,664.26	67,650.00	-
GLOUCESTER	22,947	46,871.51	30,657.01	16,214.50	-
BEVERLY	22,561	46,303.15	21,432.93	24,454.22	416.00
NORTH ADAMS	22,282	31,198.09	15,849.80	15,348.29	-
NORTHAMPTON	21,951	25,810.41	15,743.53	10,066.88	-
LEOMINSTER	19,744	20,574.37	14,818.84	5,755.53	-
ATTLEBORO	19,731	50,801.33	33,971.77	16,611.48	218.08
PEABODY	19,552	53,072.73	13,514.24	38,191.60	1,366.89
WESTFIELD	18,604	29,589.74	12,664.23	16,132.86	792.65
MELROSE	18,204	56,678.22	8,740.84	45,937.38	2,000.00
WOBURN	16,574	27,675.28	11,782.59	15,782.44	110.25
NEWBURYPORT	15,618	13,371.64	9,052.52	4,319.12	-
MARLBOROUGH	15,028	22,687.49	8,130.53	14,187.95	369.01
38 Cities	**2,745,014**	**$10,987,935.47**	**$3,007,111.41**	**$7,851,639.82**	**$129,184.24**

TABLE VII. — *Maintenance of Departments* — Continued.

3 B. Health.

CITIES.	A TOTAL EXPENSES	B General Expenses	C Quarantine and Contagious Disease Hospitals	D Tuberculosis	E Vital Statistics	F. INSPECTION		
						School Children	Animals and Meat and Provisions	Milk and Vinegar
BOSTON	$869,401.47	$212,168.23	$21,012.54	$411,320.27	$48,214.20	$104,666.87	$54,045.27	$17,974.09
WORCESTER	205,866.60	35,652.42	68,956.84	74,078.17	2,753.50	16,857.53	3,837.00	3,731.14
SPRINGFIELD	117,382.94	27,670.52	17,613.18	35,189.80	2,227.50	28,511.99	1,700.00	4,469.95
NEW BEDFORD	187,468.54	64,121.36	9,583.11	82,133.82	3,029.60	26,191.73	[1] 2,408.92	–
FALL RIVER	144,247.58	26,282.71	25,834.63	78,756.47	2,073.95	4,000.00	4,682.63	2,617.19
LOWELL	145,665.53	25,291.92	94,390.45	7,267.64	2,398.35	10,900.00	1,600.56	3,816.61
CAMBRIDGE	146,379.14	29,902.61	27,271.81	58,017.81	846.50	20,822.58	5,824.34	3,693.49
LYNN	92,580.73	17,646.56	18,135.71	42,598.00	862.50	7,897.53	2,250.11	3,190.32
LAWRENCE	110,113.31	30,756.72	4,768.25	57,141.70	4,994.68	8,706.97	2,107.69	1,637.30
SOMERVILLE	55,610.20	11,451.13	[2] 31,919.78	–	1,022.32	3,739.35	2,228.27	5,249.35
BROCKTON	80,350.38	19,091.06	6,976.61	38,028.19	1,198.10	9,791.97	3,547.37	1,717.08
HOLYOKE	123,235.51	41,307.43	34,421.02	33,774.26	1,283.39	6,745.13	2,252.35	3,451.93
HAVERHILL	79,038.60	12,677.92	25,803.39	28,141.41	870.73	8,919.40	1,641.00	984.75
MALDEN	37,366.36	6,800.80	18,324.96	5,399.70	343.15	4,825.00	[1] 1,672.75	–
QUINCY	74,502.14	15,168.17	7,317.56	39,744.02	702.68	10,546.55	722.15	301.01
NEWTON	39,012.00	9,235.01	14,148.70	3,263.05	638.00	10,712.44	308.00	706.80
CHELSEA	24,387.12	8,431.41	3,536.02	6,593.92	806.85	3,689.30	365.25	964.37
SALEM	40,477.11	4,640.17	16,870.20	13,045.48	1,141.26	2,180.00	[1] 2,600.00	–
PITTSFIELD	28,875.57	8,328.46	7,638.63	3,883.37	899.38	4,603.93	1,657.75	1,864.05
FITCHBURG	41,996.24	10,210.68	3,701.68	17,436.03	776.60	6,605.42	2,796.00	469.83
EVERETT	20,825.26	6,239.10	2,856.02	3,507.17	457.00	6,243.04	200.00	1,322.93
MEDFORD	10,029.17	5,545.80	2,247.81	88.00	416.25	881.31	350.00	500.00
TAUNTON	57,487.44	3,777.68	2,101.05	44,394.22	504.75	3,420.74	1,660.00	1,629.60
CHICOPEE	31,389.56	5,863.69	530.29	16,362.92	2,123.83	4,741.83	1,167.00	600.00
WALTHAM	25,399.82	6,794.04	8,267.94	3,732.97	435.15	3,675.73	900.00	1,593.99
REVERE	21,664.26	9,026.60	7,469.99	2,409.99	145.50	2,312.18	–	300.00
GLOUCESTER	30,657.01	2,613.84	2,301.26	20,224.63	404.00	3,778.83	[1] 1,334.45	–
BEVERLY	21,432.93	5,269.35	623.05	7,723.27	258.70	5,330.81	562.00	1,665.75
NORTH ADAMS	15,849.80	6,468.64	2,008.72	2,510.69	375.25	2,240.00	1,846.50	400.00
NORTHAMPTON	15,743.53	4,924.66	1,803.52	5,865.15	359.00	1,689.70	700.00	401.50
LEOMINSTER	14,818.84	6,724.42	612.46	3,305.73	191.75	2,134.48	1,500.00	350.00
ATTLEBORO	33,971.77	1,756.99	397.50	26,972.28	275.00	2,920.00	900.00	750.00
PEABODY	13,514.24	4,488.15	–	3,924.55	306.75	2,155.20	1,442.31	1,197.28
WESTFIELD	12,664.23	5,549.61	434.49	3,666.73	257.25	1,617.64	945.86	192.65
MELROSE	8,740.84	4,037.88	1,585.43	767.78	207.75	1,350.00	292.00	500.00
WOBURN	11,782.59	4,539.24	3,027.92	787.87	233.75	2,223.08	650.00	320.73
NEWBURYPORT	9,052.52	1,539.96	101.46	4,104.28	230.82	1,505.00	850.00	721.00
MARLBOROUGH	8,130.53	1,839.69	213.20	3,094.92	257.75	1,924.97	600.00	200.00
38 Cities	**$3,007,111.41**	**$703,834.63**	**$494,807.18**	**$1,189,256.26**	**$84,523.49**	**$351,058.23**	**$114,147.53**	**$69,484.09**

[1] Includes inspection of milk and vinegar.

[2] Includes tuberculosis.

TABLE VII. — *Maintenance of Departments* — Continued.

3 C. Sanitation.

CITIES.	A TOTAL EXPENSES	B Sewer Maintenance and Operation	C Metropolitan Sewer Maintenance	D Refuse and Garbage Disposal	E Street Cleaning
BOSTON	$3,144,181.19	$484,245.28	$174,180.34	$1,619,117.53	$866,638.04
WORCESTER	341,952.27	108,086.21	–	118,898.04	114,968.02
SPRINGFIELD	344,052.02	33,414.62	–	194,295.31	116,342.09
NEW BEDFORD	474,733.48	88,837.35	–	231,943.73	153,952.40
FALL RIVER	188,936.00	7,347.82	–	92,780.87	88,807.31
LOWELL	290,750.67	2,253.00	–	134,911.94	153,585.73
CAMBRIDGE	430,354.43	23,970.66	67,694.08	244,140.80	94,548.89
LYNN	207,824.21	22,825.00	–	141,373.41	43,625.80
LAWRENCE	252,359.71	9,099.29	–	192,631.47	50,628.95
SOMERVILLE	305,805.04	9,938.69	57,457.22	196,586.65	41,822.48
BROCKTON	197,639.16	99,028.21	–	73,437.93	25,173.02
HOLYOKE	137,020.50	5,022.96	–	94,905.90	37,091.64
HAVERHILL	90,268.46	8,181.40	–	53,181.71	28,905.35
MALDEN	136,481.89	7,212.86	30,998.89	79,456.19	18,813.95
QUINCY	136,165.15	25,872.09	20,451.84	62,432.50	27,408.72
NEWTON	183,506.60	49,412.89	19,676.99	77,083.45	37,333.27
CHELSEA	82,397.31	6,332.27	26,631.21	32,067.77	17,366.06
SALEM	119,372.11	50,435.30	–	46,176.43	22,760.38
PITTSFIELD	62,750.63	37,454.85	–	6,704.49	18,591.29
FITCHBURG	84,277.58	29,636.86	–	20,819.12	33,821.60
EVERETT	76,979.24	7,031.60	24,745.48	31,380.13	13,822.03
MEDFORD	104,715.56	3,531.50	24,091.24	61,575.15	15,517.67
TAUNTON	52,878.95	16,162.42	–	12,696.30	24,020.23
CHICOPEE	48,697.76	5,873.04	–	28,351.54	14,473.18
WALTHAM	66,887.65	14,637.16	13,213.15	24,216.62	14,820.72
REVERE	67,650.00	17,870.61	17,779.80	22,638.12	9,361.47
GLOUCESTER	16,214.50	5,533.01	–	1,535.83	9,145.66
BEVERLY	24,454.22	4,355.35	–	10,146.97	9,951.90
NORTH ADAMS	15,348.29	3,189.29	–	3,159.00	9,000.00
NORTHAMPTON	10,066.88	2,845.40	–	1,741.64	5,479.84
LEOMINSTER	5,755.53	1,264.63	–	2,601.20	1,889.70
ATTLEBORO	16,611.48	4,417.29	–	2,229.96	9,964.23
PEABODY	38,191.60	21,882.48	–	5,029.65	11,279.47
WESTFIELD	16,132.86	5,081.09	–	1,759.92	9,291.85
MELROSE	45,937.38	7,329.17	11,237.45	17,483.42	9,887.34
WOBURN	15,782.44	1,253.60	10,236.85	675.00	3,616.99
NEWBURYPORT	4,319.12	671.17	–	105.50	3,542.45
MARLBOROUGH	14,187.95	8,375.27	–	1,395.16	4,417.52
38 Cities	**$7,851,639.82**	**$1,239,911.69**	**$498,394.54**	**$3,941,666.35**	**$2,171,667.24**

TABLE VII. — *Maintenance of Departments* — Continued.

4. Highways.

CITIES.	Population of 1920	A TOTAL EXPENSES	B General Administration	C General Highway Expenditures	D Sidewalks and Curbing	E Snow and Ice Removal	F Sprinkling	G Lighting	H Other Expenses
BOSTON	748,060	$3,932,801.17	$159,927.81	$2,550,614.60	$128,059.28	$215,675.21	$139,273.08	$721,731.55	$17,519.64
WORCESTER	179,754	794,395.97	19,831.22	400,302.72	21,146.85	23,235.58	110,724.49	215,400.18	3,754.93
SPRINGFIELD	129,614	667,622.14	33,639.27	388,159.33	15,216.39	34,944.42	46,636.41	148,419.26	607.06
NEW BEDFORD	121,217	512,673.06	23,132.67	252,772.99	66,003.46	19,538.70	3,944.86	142,962.60	4,317.78
FALL RIVER	120,485	390,439.76	14,815.76	190,898.84	9,413.17	7,130.19	38,993.16	127,078.96	2,109.68
LOWELL	112,759	399,195.86	7,166.86	171,201.56	4,047.26	38,270.86	39,399.12	139,110.20	–
CAMBRIDGE	109,694	352,597.82	9,186.48	217,543.81	8,907.17	15,071.23	18,316.24	82,556.14	1,016.75
LYNN	99,148	280,749.69	7,895.05	150,746.57	20,943.29	10,256.19	25,626.33	64,932.26	350.00
LAWRENCE	94,270	311,622.98	3,598.06	205,793.75	14,091.82	14,411.66	10,359.56	63,368.13	–
SOMERVILLE	93,091	188,825.07	6,936.01	43,418.70	8,334.00	6,281.65	39,972.30	83,406.30	476.11
BROCKTON	66,254	206,211.01	8,954.48	86,051.11	16,000.00	6,795.82	23,916.59	61,525.00	2,968.01
HOLYOKE	60,203	168,558.58	2,874.89	83,745.99	11,245.03	19,842.09	12,806.43	34,389.33	3,654.82
HAVERHILL	53,884	204,977.38	5,917.52	116,191.48	11,219.93	8,663.02	18,431.29	44,171.45	382.69
MALDEN	49,103	153,015.48	11,391.61	53,572.01	2,712.87	5,844.16	37,719.48	40,155.71	1,619.64
QUINCY	47,876	223,901.98	3,113.70	118,383.86	8,000.00	12,011.59	35,000.00	45,500.00	1,892.83
NEWTON	46,054	366,304.28	12,415.19	143,444.57	18,541.43	46,619.45	59,647.52	76,202.05	9,434.07
CHELSEA	43,184	96,069.87	888.91	35,536.68	1,088.78	1,141.07	18,394.16	39,020.27	–
SALEM	42,529	177,431.76	9,445.45	104,002.32	7,578.55	5,022.23	10,759.46	40,160.96	462.79
PITTSFIELD	41,763	141,393.77	2,251.40	46,657.47	9,841.59	1,679.40	28,440.27	51,891.32	632.32
FITCHBURG	41,029	191,237.49	[1] –	113,760.70	9,985.42	7,213.94	10,571.28	48,936.27	769.88
EVERETT	40,120	83,348.18	2,280.00	31,604.62	4,201.61	4,565.92	11,768.60	28,927.43	–
MEDFORD	39,038	109,603.10	5,603.47	42,230.56	13,409.11	3,746.39	18,043.09	25,870.48	700.00
TAUNTON	37,137	141,784.33	3,111.79	90,955.28	7,677.96	5,651.41	2,373.90	31,000.00	1,013.99
CHICOPEE	36,214	110,031.80	4,024.55	63,863.77	5,988.95	9,139.83	5,990.30	21,000.00	24.40
WALTHAM	30,915	144,066.40	4,484.16	73,324.72	1,530.03	8,187.08	23,902.40	32,118.57	519.44
REVERE	28,823	73,685.23	1,931.41	51,201.12	–	1,030.17	–	19,242.36	280.17
GLOUCESTER	22,947	115,917.68	2,762.61	63,210.15	4,234.40	6,100.78	9,849.89	28,855.28	904.57
BEVERLY	22,561	141,670.31	223.55	78,454.38	701.50	4,472.10	5,000.00	52,168.78	650.00
NORTH ADAMS	22,282	77,809.89	[1] –	39,832.22	6,906.65	1,000.00	6,686.06	23,384.96	–
NORTHAMPTON	21,951	67,218.96	3,756.00	25,593.55	1,577.93	14,959.70	1,853.15	19,422.63	56.00
LEOMINSTER	19,744	77,576.33	2,647.35	53,938.53	1,375.92	2,698.87	2,969.46	13,890.89	55.31
ATTLEBORO	19,731	90,039.32	[1] –	48,203.88	5,347.84	2,730.86	12,913.40	20,789.42	53.92
PEABODY	19,552	56,511.64	4,593.78	35,666.93	1,998.73	4,120.39	4,481.81	5,650.00	–
WESTFIELD	18,604	86,863.79	2,375.57	58,241.54	4,865.75	1,064.84	7,123.58	12,999.00	193.51
MELROSE	18,204	103,083.62	3,000.00	43,828.77	6,749.78	2,999.14	23,732.00	22,161.53	612.40
WOBURN	16,574	38,729.19	45.27	18,434.54	168.25	500.00	–	19,418.14	162.99
NEWBURYPORT	15,618	43,351.42	1,760.69	15,662.84	2,636.47	1,100.60	4,290.80	17,122.92	777.10
MARLBOROUGH	15,028	57,836.33	3,444.05	32,728.00	1,056.31	3,474.14	–	17,133.83	–
38 Cities	**2,745,014**	**$11,379,152.64**	**$389,426.59**	**$6,339,774.46**	**$462,803.48**	**$577,190.68**	**$869,910.47**	**$2,682,074.16**	**$57,972.80**

[1] Included in Board of Public Works.

TABLE VII. — *Maintenance of Departments* — Continued.

5. Charities.

CITIES.	Population of 1920	A TOTAL EXPENSES	B General Administration	C Almshouse	D Outside Relief by City	E Relief given by Other Cities and Towns	F. MOTHERS' AID: By City	F. MOTHERS' AID: By Other Cities and Towns	G Municipal General Hospitals	H Other Expenses
BOSTON	748,060	$3,213,937.47	$119,297.28	$391,786.15	$483,107.94	$12,564.52	$695,708.12	$20,337.15	$1,242,986.01	[1] $248,150.30
WORCESTER	179,754	749,384.63	15,306.77	65,204.51	168,027.50	4,641.98	64,195.72	863.49	431,144.66	–
SPRINGFIELD	129,614	174,611.02	12,017.11	60,033.95	76,024.45	2,462.43	22,896.61	1,176.47	–	–
NEW BEDFORD	121,217	509,898.60	22,165.55	91,651.93	320,736.46	8,802.64	64,209.09	2,332.93	–	–
FALL RIVER	120,485	362,113.75	11,609.32	69,117.01	119,958.28	6,497.61	36,761.22	1,896.85	116,273.46	–
LOWELL	112,759	322,504.48	6,889.63	174,841.55	55,229.45	4,143.34	77,647.53	3,752.98	–	–
CAMBRIDGE	109,694	341,006.55	12,258.27	39,479.46	114,530.19	8,917.24	83,112.97	4,994.36	77,714.06	–
LYNN	99,148	202,044.95	7,519.29	29,575.59	115,781.72	6,669.70	41,922.75	575.90	–	–
LAWRENCE	94,270	194,437.62	5,747.08	84,866.96	54,093.52	789.55	47,752.00	1,188.51	–	–
SOMERVILLE	93,091	106,405.11	4,425.62	18,922.84	42,375.98	4,864.64	34,669.15	1,146.88	–	–
BROCKTON	66,254	183,707.77	5,940.60	37,869.50	98,747.05	2,442.27	31,066.77	3,994.68	–	3,646.90
HOLYOKE	60,203	201,431.31	9,409.46	56,956.57	110,242.45	7,025.26	14,957.62	2,839.95	–	–
HAVERHILL	53,884	229,358.42	4,752.71	40,654.23	47,893.13	669.81	27,372.67	442.00	107,573.87	–
MALDEN	49,103	80,872.28	3,809.42	13,862.19	27,091.21	2,049.20	31,897.00	2,163.26	–	–
QUINCY	47,876	159,937.82	3,604.06	7,328.40	21,919.09	970.01	21,558.10	2,965.73	101,592.43	–
NEWTON	46,054	69,840.05	4,728.45	14,264.90	18,011.16	1,171.15	28,876.73	2,394.15	–	393.51
CHELSEA	43,184	131,634.17	4,869.64	–	70,622.85	5,097.19	47,834.28	3,210.21	–	–
SALEM	42,529	128,298.69	3,857.83	23,710.28	60,252.51	4,447.28	34,652.12	378.67	–	1,000.00
PITTSFIELD	41,763	41,814.77	4,204.93	12,577.99	19,485.31	268.27	5,278.27	–	–	–
FITCHBURG	41,029	239,660.68	4,704.58	22,182.00	56,820.11	1,731.95	24,866.65	798.81	128,556.58	–
EVERETT	40,120	78,953.61	3,742.29	–	34,262.86	2,220.85	34,132.20	2,363.08	2,232.33	–
MEDFORD	39,038	51,351.76	1,652.33	17,769.01	17,957.30	367.05	11,519.28	2,086.79	–	–
TAUNTON	37,137	85,934.47	2,154.24	21,943.45	35,769.96	2,107.21	23,151.07	808.54	–	–
CHICOPEE	36,214	78,908.91	4,317.95	14,845.99	43,639.88	2,450.94	13,625.40	28.75	–	–
WALTHAM	30,915	56,433.81	1,869.57	8,531.56	15,567.39	554.71	29,385.24	525.34	–	–
REVERE	28,823	42,432.70	4,137.40	–	20,520.56	4,516.89	10,311.68	2,946.17	–	–
GLOUCESTER	22,947	81,141.98	2,367.36	17,493.98	32,271.50	2,481.28	18,614.40	1,067.77	–	6,845.69
BEVERLY	22,561	92,163.39	2,991.91	13,160.04	61,051.17	3,018.60	7,787.00	4,154.67	–	–
NORTH ADAMS	22,282	27,305.88	2,417.76	9,806.35	12,442.75	1,537.96	1,101.06	–	–	–
NORTHAMPTON	21,951	30,416.52	3,516.71	8,653.39	11,871.79	326.28	5,328.00	720.35	–	–
LEOMINSTER	19,744	28,892.39	2,347.54	8,761.33	13,876.68	889.98	3,016.86	–	–	–
ATTLEBORO	19,731	42,041.97	3,024.64	5,329.20	11,328.64	958.51	10,348.27	960.10	10,092.61	–
PEABODY	19,552	44,546.55	3,175.77	13,985.40	14,319.81	1,118.78	11,265.61	681.18	–	–
WESTFIELD	18,604	45,517.51	3,100.70	12,674.50	21,972.31	1,699.01	6,070.99	–	–	–
MELROSE	18,204	18,390.37	1,215.88	–	8,465.86	4,601.30	4,107.33	–	–	–
WOBURN	16,574	43,112.47	2,417.08	5,680.86	20,608.29	574.74	13,172.50	659.00	–	–
NEWBURYPORT	15,618	27,745.88	1,180.11	9,850.75	9,968.50	3,093.51	3,429.00	224.01	–	–
MARLBOROUGH	15,028	24,847.71	1,714.08	9,610.00	7,936.24	1,134.68	4,452.71	–	–	–
38 Cities	**2,745,014**	**$8,543,038.02**	**$314,460.92**	**$1,432,981.82**	**$2,474,781.85**	**$119,878.32**	**$1,648,053.97**	**$74,678.73**	**$2,218,166.01**	**$260,036.40**

[1] Includes the following expenses: Children's Institutions Department, $175,862.70; Suffolk School for Boys, $4,120.57; Steamer Monitor, $65,696.56; children's excursions, $2,470.47.

TABLE VII. — *Maintenance of Departments* — Continued.

6. Soldiers' Benefits.

CITIES.	Population of 1920	A TOTAL EXPENSES	B General Administration	C State Aid	D Military Aid	E Soldiers' Burials	F Soldiers' Relief
BOSTON	748,060	$1,061,449.84	$40,112.34	$50,026.00	$70,129.00	$1,704.00	$899,478.50
WORCESTER	179,754	31,566.85	298.15	13,046.00	3,604.00	107.60	14,511.10
SPRINGFIELD	129,614	40,128.80	3,176.32	8,706.00	4,412.00	349.50	23,484.98
NEW BEDFORD	121,217	60,495.53	3,564.59	7,356.00	2,822.00	240.00	46,512.94
FALL RIVER	120,485	20,421.79	991.25	4,955.00	1,593.00	60.00	12,822.54
LOWELL	112,759	89,390.71	3,151.71	8,227.00	9,798.00	414.30	67,799.70
CAMBRIDGE	109,694	119,067.45	6,898.00	6,816.00	12,747.00	120.00	92,486.45
LYNN	99,148	89,828.60	4,201.06	17,386.00	14,078.00	671.83	53,491.71
LAWRENCE	94,270	19,358.00	400.00	2,480.00	6,366.00	–	10,112.00
SOMERVILLE	93,091	48,474.98	1,396.95	9,140.00	5,247.00	60.00	32,631.03
BROCKTON	66,254	23,317.73	325.00	10,018.00	2,412.00	260.50	10,302.23
HOLYOKE	60,203	11,409.60	–	1,422.00	279.00	120.00	9,588.60
HAVERHILL	53,884	29,932.91	1,393.10	7,258.00	1,593.00	173.17	19,515.64
MALDEN	49,103	24,469.73	1,101.24	6,360.00	2,934.67	240.00	13,833.82
QUINCY	47,876	10,671.00	–	2,814.00	462.00	120.00	7,275.00
NEWTON	46,054	9,623.81	–	2,048.00	1,740.00	120.00	5,715.81
CHELSEA	43,184	42,265.07	1,170.66	2,402.00	2,085.00	72.05	36,535.36
SALEM	42,529	64,407.75	791.00	6,868.00	2,688.00	60.00	54,000.75
PITTSFIELD	41,763	9,058.00	–	3,098.00	–	120.00	5,840.00
FITCHBURG	41,029	24,212.52	438.25	2,526.00	1,775.00	–	19,473.27
EVERETT	40,120	23,819.08	–	3,002.00	1,722.00	120.00	18,975.08
MEDFORD	39,038	17,688.96	300.00	3,448.00	968.00	–	12,972.96
TAUNTON	37,137	7,223.34	300.00	3,898.00	115.00	120.00	2,790.34
CHICOPEE	36,214	2,020.90	–	306.00	150.00	–	1,564.90
WALTHAM	30,915	16,025.20	4.20	2,583.00	2,737.00	–	10,701.00
REVERE	28,823	8,163.00	–	1,718.00	1,288.50	120.00	5,036.50
GLOUCESTER	22,947	35,967.91	415.27	4,376.00	4,047.50	60.00	27,069.14
BEVERLY	22,561	64,713.73	–	4,865.00	2,286.00	180.00	57,382.73
NORTH ADAMS	22,282	2,449.00	–	1,574.00	235.00	–	640.00
NORTHAMPTON	21,951	3,703.50	–	1,578.00	–	60.00	2,065.50
LEOMINSTER	19,744	9,133.23	323.20	1,751.00	1,083.00	–	5,976.03
ATTLEBORO	19,731	4,852.28	216.03	1,562.00	105.00	–	2,969.25
PEABODY	19,552	17,634.83	561.37	2,252.00	2,450.00	60.00	12,311.46
WESTFIELD	18,604	4,473.18	–	2,940.00	430.00	60.00	1,043.18
MELROSE	18,204	7,965.99	367.68	2,094.00	680.00	120.00	4,704.31
WOBURN	16,574	11,186.83	–	1,426.00	1,663.72	90.00	8,007.11
NEWBURYPORT	15,618	12,483.28	412.88	5,454.00	238.50	360.00	6,017.90
MARLBOROUGH	15,028	9,596.88	109.00	3,266.00	2,025.00	300.00	3,896.88
38 Cities	**2,745,014**	**$2,088,651.79**	**$72,419.25**	**$221,045.00**	**$168,988.89**	**$6,662.95**	**$1,619,535.70**

TABLE VII. — *Maintenance of Departments* — Continued.

7. Schools.

CITIES.	Population of 1920	A	B. GENERAL EXPENSES			C	D	E
		TOTAL EXPENSES	Administrative Salaries	Other General Salaries	Other General Expenses	Teachers' Salaries	Text Books and Supplies	Tuition
BOSTON	748,060	$11,216,599.44	$39,688.86	$184,857.26	$62,729.90	$8,145,817.42	$590,609.31	$22,277.80
WORCESTER	179,754	2,484,124.12	18,506.04	35,847.22	6,825.64	1,899,324.87	134,671.73	–
SPRINGFIELD	129,614	2,237,689.19	7,100.00	24,970.37	8,208.55	1,623,741.47	116,679.38	46.88
NEW BEDFORD	121,217	1,357,903.12	5,517.77	21,042.10	7,796.52	1,041,277.77	68,295.41	–
FALL RIVER	120,485	1,458,360.65	8,400.00	20,097.89	7,820.09	1,095,753.17	68,656.25	498.24
LOWELL	112,759	1,204,948.54	5,000.04	18,461.50	3,499.92	811,917.98	91,801.35	–
CAMBRIDGE	109,694	1,264,037.04	10,320.00	27,920.96	9,662.11	960,295.05	63,844.52	828.85
LYNN	99,148	1,004,998.33	6,692.44	11,780.41	4,693.48	658,289.76	79,278.16	538.94
LAWRENCE	94,270	948,174.24	4,900.00	15,114.00	4,025.93	716,815.79	30,117.02	–
SOMERVILLE	93,091	924,331.91	5,000.00	7,920.10	2,939.53	713,502.05	29,793.91	813.01
BROCKTON	66,254	809,976.37	4,750.00	6,238.50	4,633.91	577,632.70	50,167.23	122.40
HOLYOKE	60,203	847,173.38	7,550.00	15,657.00	3,892.10	595,708.61	30,775.37	–
HAVERHILL	53,884	591,367.71	6,000.00	4,483.95	3,465.11	414,891.29	28,413.96	181.13
MALDEN	49,103	510,522.72	4,500.00	4,372.68	3,899.64	385,302.83	29,798.55	1,311.16
QUINCY	47,876	651,387.12	5,614.58	5,698.00	3,441.94	496,275.07	49,144.76	300.25
NEWTON	46,054	846,534.53	12,100.00	14,606.48	5,361.20	627,279.65	41,638.99	117.63
CHELSEA	43,184	483,662.69	4,000.00	4,030.00	2,690.56	367,782.48	21,504.83	629.88
SALEM	42,529	410,806.33	4,000.00	8,066.14	2,256.29	265,107.44	23,292.85	1,750.47
PITTSFIELD	41,763	505,127.87	5,166.64	4,474.56	3,335.84	410,243.02	36,273.73	562.25
FITCHBURG	41,029	466,199.48	4,500.00	8,057.35	4,732.86	342,103.74	24,681.66	–
EVERETT	40,120	532,076.89	6,240.00	4,300.00	993.40	397,907.02	23,203.66	986.38
MEDFORD	39,038	458,653.67	4,466.67	5,720.50	2,300.56	335,037.73	36,393.17	3,394.81
TAUNTON	37,137	377,010.54	4,299.88	3,947.83	1,883.90	281,828.36	10,743.16	975.81
CHICOPEE	36,214	372,956.21	4,062.45	4,418.28	2,139.44	254,666.22	19,583.25	590.00
WALTHAM	30,915	317,150.61	3,500.00	4,113.57	1,101.97	216,640.21	19,888.28	6,748.79
REVERE	28,823	403,620.74	4,105.68	4,827.84	2,630.23	306,452.20	20,050.56	175.55
GLOUCESTER	22,947	301,341.21	2,146.91	4,072.56	2,083.06	206,528.78	13,181.25	–
BEVERLY	22,561	362,395.11	3,999.84	6,355.80	1,578.36	275,155.34	20,324.24	–
NORTH ADAMS	22,282	225,567.33	4,216.60	2,760.34	875.10	167,052.28	6,996.01	165.30
NORTHAMPTON	21,951	271,889.33	4,500.00	2,805.88	1,165.37	201,402.01	14,699.23	877.25
LEOMINSTER	19,744	211,031.91	3,400.00	3,078.08	1,904.78	131,513.45	16,096.32	1,962.25
ATTLEBORO	19,731	280,105.73	3,600.00	4,506.00	1,798.07	195,675.89	10,421.13	460.88
PEABODY	19,552	220,030.44	3,499.92	2,609.97	673.08	158,868.34	8,670.51	309.50
WESTFIELD	18,604	240,708.79	4,250.00	3,300.00	1,355.98	178,063.17	11,772.17	131.75
MELROSE	18,204	246,930.00	4,000.00	1,744.50	1,542.26	168,065.73	17,773.84	1,466.33
WOBURN	16,574	158,111.19	3,400.00	1,700.00	946.13	115,960.83	9,130.29	83.11
NEWBURYPORT	15,618	127,288.66	3,000.00	2,710.53	825.92	87,425.12	7,688.27	–
MARLBOROUGH	15,028	142,109.00	3,400.00	2,650.00	398.58	101,526.58	7,421.65	1,545.72
38 Cities	**2,745,014**	**$35,532,902.14**	**$239,394.32**	**$509,318.15**	**$182,107.31**	**$25,928,831.42**	**$1,883,475.96**	**$49,852.32**

TABLE VII. — *Maintenance of Departments* — Continued.

7. *Schools* — Concluded.

CITIES.	F Transportation	G Support of Truants	H Janitors' Services	I Fuel and Light	J Maintenance of Buildings and Grounds	K Furniture and Furnishings	L Rent	M Other Expenses
BOSTON	$14,736.81	–	$576,337.19	$500,417.47	$748,945.60	$243,386.05	$55,699.07	$31,096.70
WORCESTER	3,000.00	$4,091.71	147,445.94	99,130.83	117,790.51	5,140.98	5,811.67	6,536.98
SPRINGFIELD	5,411.25	2,432.00	164,866.58	118,272.36	83,333.58	19,899.64	350.00	62,377.13
NEW BEDFORD	3,955.71	788.42	85,937.81	47,611.84	47,663.49	5,358.02	4,000.00	18,658.26
FALL RIVER	5,440.00	1,624.28	113,733.37	58,608.36	53,319.42	3,317.23	7,146.93	13,945.42
LOWELL	2,743.40	2,178.86	103,959.06	54,623.82	65,713.63	8,030.75	1,975.00	35,043.23
CAMBRIDGE	913.60	93.14	76,681.10	44,142.45	48,455.09	1,745.83	–	19,134.34
LYNN	1,200.00	3,851.50	71,362.30	55,199.05	100,598.86	–	–	11,513.43
LAWRENCE	–	2,269.98	65,654.23	41,148.22	57,929.76	700.05	3,328.00	6,171.26
SOMERVILLE	–	1,004.15	60,742.33	61,646.68	31,001.93	6,265.26	550.00	3,152.96
BROCKTON	3,121.75	774.40	49,062.17	63,391.38	47,916.96	–	133.30	2,031.67
HOLYOKE	3,746.05	1,862.57	55,957.12	66,913.12	56,076.45	3,629.55	1,010.00	4,395.44
HAVERHILL	8,293.61	719.41	35,025.23	30,318.33	41,132.41	12,711.13	–	5,732.15
MALDEN	–	–	30,514.31	28,217.21	20,597.75	836.29	–	1,172.30
QUINCY	4,160.62	532.95	32,225.67	29,892.16	16,937.91	–	355.47	6,807.74
NEWTON	7,298.96	1,080.94	46,430.13	26,163.41	54,054.09	6,327.94	875.00	3,200.11
CHELSEA	–	467.50	30,754.63	22,159.23	27,921.35	877.20	–	845.03
SALEM	2,188.50	2,325.06	34,038.36	21,592.63	17,425.36	212.86	–	28,550.37
PITTSFIELD	9,535.00	36.56	32,380.67	34,054.18	20,119.61	–	252.00	8,693.81
FITCHBURG	7,939.47	536.93	26,061.00	34,514.24	12,666.41	–	–	405.82
EVERETT	–	349.42	37,035.87	34,391.47	23,716.48	1,307.07	–	1,646.12
MEDFORD	65.00	496.57	25,969.07	21,452.03	21,031.23	1,523.42	–	802.91
TAUNTON	7,165.82	606.38	21,799.96	26,497.28	15,090.72	307.36	190.50	1,673.58
CHICOPEE	6,325.50	1,022.86	29,793.08	21,436.56	20,960.76	1,778.52	455.93	5,723.36
WALTHAM	3,698.00	328.00	16,949.93	18,476.58	18,531.02	3,767.20	–	3,407.06
REVERE	1,400.00	135.01	29,571.79	18,560.28	13,210.82	1,000.00	90.00	1,410.78
GLOUCESTER	5,564.86	362.53	22,400.49	20,652.00	15,456.01	2,386.03	489.90	6,016.83
BEVERLY	6,241.95	388.28	21,829.27	19,275.28	6,939.53	–	–	307.22
NORTH ADAMS	1,677.25	106.00	14,678.77	14,290.00	8,795.70	996.23	45.00	2,912.75
NORTHAMPTON	2,357.13	–	14,155.57	17,443.10	10,044.89	451.82	–	1,987.08
LEOMINSTER	9,214.20	–	14,671.50	21,400.46	5,726.34	–	–	2,064.53
ATTLEBORO	6,292.30	–	17,919.19	19,158.73	13,331.66	3,105.22	–	3,836.66
PEABODY	4,439.01	526.54	18,860.36	11,129.29	6,921.59	217.31	358.00	2,947.02
WESTFIELD	3,468.00	–	11,936.54	16,881.80	6,939.10	1,116.60	–	1,493.68
MELROSE	1,100.00	249.71	15,067.89	13,985.42	19,602.09	1,554.91	–	777.32
WOBURN	535.30	–	8,642.23	8,769.00	5,660.41	1,405.65	200.00	1,678.24
NEWBURYPORT	692.95	202.28	7,648.43	8,451.46	7,052.23	1,310.12	–	281.35
MARLBOROUGH	4,657.76	136.86	7,801.08	7,899.74	3,659.59	216.81	–	794.63
38 Cities	**$148,579.76**	**$31,580.80**	**$2,175,900.22**	**$1,758,167.45**	**$1,892,270.34**	**$340,883.05**	**$83,315.77**	**$309,225.27**

TABLE VII. — *Maintenance of Departments* — Continued.

8. Libraries.

CITIES.	Population of 1920	A TOTAL EXPENSES	B Salaries and Wages	C Books, Periodicals, etc.	D Binding	E Fuel and Light	F Buildings	G Other Expenses
BOSTON	748,060	$758,839.96	$463,369.39	$123,106.10	$59,243.22	$37,190.54	$49,430.61	$26,500.10
WORCESTER	179,754	133,178.39	85,020.67	20,269.26	9,135.45	6,988.91	6,649.11	5,114.99
SPRINGFIELD	129,614	137,737.00	–	–	–	–	–	[1] 137,737.00
NEW BEDFORD	121,217	68,377.42	50,093.83	9,393.51	2,947.40	1,368.85	1,023.42	3,550.41
FALL RIVER	120,485	59,778.86	36,166.49	10,262.84	3,590.21	4,424.79	3,461.32	1,873.21
LOWELL	112,759	32,569.16	19,959.91	5,681.44	2,059.03	819.00	1,393.69	2,656.09
CAMBRIDGE	109,694	55,915.12	35,434.23	9,338.56	3,599.14	3,267.72	2,826.28	1,449.19
LYNN	99,148	57,432.34	35,985.35	8,039.83	4,317.76	4,269.63	2,906.40	1,913.37
LAWRENCE	94,270	42,697.72	24,534.12	8,929.13	1,974.62	1,976.12	3,306.08	1,977.65
SOMERVILLE	93,091	58,318.18	38,081.48	8,335.59	2,710.58	5,156.82	829.91	3,203.80
BROCKTON	66,254	33,599.96	17,998.62	7,451.80	1,300.32	3,532.91	1,745.57	1,570.74
HOLYOKE	60,203	22,970.25	–	–	–	–	–	[1] 22,970.25
HAVERHILL	53,884	35,305.84	18,888.95	4,946.99	2,957.61	3,028.31	2,270.66	3,213.32
MALDEN	49,103	34,882.37	18,195.03	6,705.02	1,701.94	1,881.02	1,146.89	5,252.47
QUINCY	47,876	34,912.75	17,732.51	8,004.42	1,771.48	2,291.91	3,373.00	1,739.43
NEWTON	46,054	57,966.05	27,525.44	11,607.35	2,280.04	3,455.82	8,421.72	4,675.68
CHELSEA	43,184	15,926.36	7,367.57	4,207.20	802.30	1,142.00	1,772.25	635.04
SALEM	42,529	26,843.68	16,767.80	4,407.48	1,012.88	2,132.32	495.43	2,027.77
PITTSFIELD	41,763	20,000.00	–	–	–	–	–	[1] 20,000.00
FITCHBURG	41,029	14,729.95	8,145.66	2,964.70	76.44	1,280.36	1,587.82	674.97
EVERETT	40,120	18,494.90	10,751.28	3,120.10	826.21	1,758.78	1,108.83	929.70
MEDFORD	39,038	16,754.11	8,404.70	3,274.40	2,035.68	1,128.97	973.96	936.40
TAUNTON	37,137	15,599.95	8,321.38	4,103.31	134.95	1,562.40	1,172.25	305.66
CHICOPEE	36,214	12,407.99	7,205.90	2,468.85	743.03	830.95	153.95	1,005.31
WALTHAM	30,915	31,634.39	16,169.11	7,063.94	1,762.81	3,024.61	1,897.94	1,715.98
REVERE	28,823	6,609.70	3,770.00	1,158.51	506.82	741.59	30.50	402.28
GLOUCESTER	22,947	–	–	–	–	–	–	–
BEVERLY	22,561	19,645.70	9,094.69	4,761.54	448.41	2,273.85	1,316.74	1,750.47
NORTH ADAMS	22,282	8,954.83	5,253.98	1,621.04	112.18	1,025.29	625.27	317.07
NORTHAMPTON	21,951	36,366.89	15,860.01	8,843.40	2,514.93	4,336.48	1,380.25	3,431.82
LEOMINSTER	19,744	8,999.42	5,344.22	1,371.77	149.50	1,721.10	133.25	279.58
ATTLEBORO	19,731	12,796.30	7,157.83	2,514.23	793.89	1,132.11	273.24	925.00
PEABODY	19,552	–	–	–	–	–	–	–
WESTFIELD	18,604	11,171.86	–	–	–	–	–	[1] 11,171.86
MELROSE	18,204	13,017.42	6,404.57	3,499.84	646.15	972.66	746.84	747.36
WOBURN	16,574	13,941.80	8,139.10	2,669.50	436.12	1,090.60	764.49	841.99
NEWBURYPORT	15,618	11,557.54	6,523.66	3,071.37	202.69	1,366.16	203.50	190.16
MARLBOROUGH	15,028	7,017.70	4,025.80	1,757.01	193.10	634.96	154.18	252.65
38 Cities	**2,745,014**	**$1,946,951.86**	**$1,043,693.28**	**$304,950.03**	**$112,986.89**	**$107,807.54**	**$103,575.35**	**$273,938.77**

[1] Appropriation.

TABLE VII. — *Maintenance of Departments* — Continued.

9. Recreation.

CITIES.	Population of 1920	A TOTAL EXPENSES	B General Administration	C. PARKS AND GARDENS		D	E	F. CELEBRATIONS AND ENTERTAINMENTS		
				Maintenance	Metropolitan Park Maintenance	Playgrounds and Gymnasia	Bathhouses and Beaches	Fourth of July	Labor Day	Band Concerts, etc.
BOSTON	748,060	$2,106,320.71	$123,110.70	$704,856.61	$709,366.66	$201,369.42	$282,431.09	$15,895.67	$1,969.13	$67,321.43
WORCESTER	179,754	115,153.44	–	74,031.55	–	33,707.49	3,732.23	770.13	–	2,912.04
SPRINGFIELD	129,614	206,533.03	4,224.71	171,694.76	–	18,439.74	3,619.93	4,502.40	–	4,051.49
NEW BEDFORD	121,217	104,026.69	–	63,886.37	–	7,533.18	9,055.72	832.77	–	22,718.65
FALL RIVER	120,485	70,769.75	6,433.95	60,096.27	–	3,939.53	–	–	–	300.00
LOWELL	112,759	56,506.38	4,398.23	41,026.63	–	4,521.96	4,127.72	1,038.34	–	1,393.50
CAMBRIDGE	109,694	156,348.86	6,571.15	39,829.27	74,362.49	10,697.56	8,865.44	3,059.16	315.63	12,648.16
LYNN	99,148	117,150.34	–	38,530.60	57,791.00	16,510.62	641.71	1,681.15	1,384.26	611.00
LAWRENCE	94,270	47,115.79	–	37,245.52	–	6,723.82	–	1,194.63	1,415.82	536.00
SOMERVILLE	93,091	81,076.96	–	12,978.46	52,262.00	11,053.88	2,382.17	1,695.33	–	705.12
BROCKTON	66,254	31,510.82	–	10,573.46	–	7,982.27	–	–	–	12,955.09
HOLYOKE	60,203	44,042.53	–	27,092.06	–	15,911.50	545.72	–	–	493.25
HAVERHILL	53,884	25,876.12	3,436.45	17,151.04	–	3,599.11	–	397.93	–	1,291.59
MALDEN	49,103	51,834.81	2,384.55	17,915.59	27,800.61	3,000.06	–	650.00	–	84.00
QUINCY	47,876	34,946.08	–	2,296.55	28,082.73	2,575.33	1,378.13	613.34	–	–
NEWTON	46,054	93,546.21	–	10,480.56	37,232.63	41,485.50	3,150.15	–	–	1,197.37
CHELSEA	43,184	30,844.02	–	7,305.46	23,020.86	–	–	470.70	–	47.00
SALEM	42,529	29,324.30	1,799.21	16,994.41	–	7,860.00	665.93	–	–	2,004.75
PITTSFIELD	41,763	13,843.71	–	8,729.51	–	4,335.53	778.67	–	–	–
FITCHBURG	41,029	30,992.89	2,261.00	18,196.55	–	8,564.19	–	211.00	–	1,760.15
EVERETT	40,120	39,846.34	–	11,538.62	23,197.28	1,999.33	900.00	500.00	–	1,711.11
MEDFORD	39,038	35,139.05	1,246.84	7,527.88	23,260.55	1,590.62	899.96	–	–	613.20
TAUNTON	37,137	6,648.38	–	2,574.08	–	3,995.30	–	–	–	79.00
CHICOPEE	36,214	7,526.19	–	1,708.18	–	5,181.17	636.84	–	–	–
WALTHAM	30,915	31,292.69	–	4,431.10	18,129.90	7,970.45	–	458.18	–	303.06
REVERE	28,823	18,368.26	–	3,000.00	14,933.69	–	–	264.57	–	170.00
GLOUCESTER	22,947	5,865.08	–	4,542.08	–	–	–	1,063.00	200.00	60.00
BEVERLY	22,561	9,077.19	–	5,162.85	–	3,099.19	–	390.15	–	425.00
NORTH ADAMS	22,282	211.34	–	211.34	–	–	–	–	–	–
NORTHAMPTON	21,951	3,982.16	–	1,480.99	–	1,504.33	–	496.84	–	500.00
LEOMINSTER	19,744	1,459.32	–	659.32	–	100.00	–	–	–	700.00
ATTLEBORO	19,731	7,700.15	–	6,507.60	–	477.55	–	415.00	–	300.00
PEABODY	19,552	6,512.92	–	–	–	5,237.92	–	1,275.00	–	–
WESTFIELD	18,604	5,425.80	–	637.11	–	1,779.84	–	–	–	3,008.85
MELROSE	18,204	20,120.41	227.77	4,610.46	10,704.93	3,135.53	74.53	87.00	–	1,280.19
WOBURN	16,574	11,604.95	–	807.95	9,398.03	805.85	–	463.80	–	129.32
NEWBURYPORT	15,618	2,836.98	–	1,781.24	–	1,015.54	–	23.00	17.20	–
MARLBOROUGH	15,028	1,173.37	–	828.39	–	344.98	–	–	–	–
38 Cities	**2,745,014**	**$3,662,554.02**	**$156,094.56**	**$1,438,920.42**	**$1,109,543.36**	**$448,048.29**	**$323,885.94**	**$38,449.09**	**$5,302.04**	**$142,310.32**

TABLE VII. — *Maintenance of Departments* — Continued.

10. Pensions.

CITIES.	Population of 1920	A	B. DEPARTMENTAL					C	D
		TOTAL EXPENSES	Police	Fire	Highways	Schools	All Other	Water	Cemetery
BOSTON	748,060	$754,339.02	$202,670.64	$236,136.49	$37,098.41	$178,339.24	$65,411.83	[1] $33,618.13	$1,064.28
WORCESTER	179,754	49,218.33	16,889.27	11,379.55	9,691.93	4,254.57	3,437.75	2,881.26	684.00
SPRINGFIELD	129,614	22,799.47	11,161.68	6,635.69	4,080.60	–	921.50	–	–
NEW BEDFORD	121,217	21,311.96	10,886.93	3,545.19	2,323.08	1,288.30	2,257.82	[2] 484.80	525.84
FALL RIVER	120,485	30,464.39	12,046.22	14,634.18	–	3,233.99	550.00	–	–
LOWELL	112,759	23,112.94	9,529.66	9,090.80	3,071.48	774.29	281.71	365.00	–
CAMBRIDGE	109,694	88,849.38	10,711.78	25,314.85	22,018.23	13,104.30	12,394.89	4,582.01	723.32
LYNN	99,148	53,763.26	13,408.23	10,130.48	10,171.58	4,521.87	11,213.98	3,542.28	774.84
LAWRENCE	94,270	10,699.63	5,116.94	5,582.69	–	–	–	–	–
SOMERVILLE	93,091	34,446.25	10,252.62	4,622.56	8,463.93	–	8,623.68	2,483.46	–
BROCKTON	66,254	20,884.55	4,338.00	6,179.06	3,812.92	1,839.54	2,908.87	1,806.16	–
HOLYOKE	60,203	12,389.78	2,907.43	2,967.00	5,396.41	1,118.94	–	–	–
HAVERHILL	53,884	5,284.52	2,754.72	2,021.40	35.00	473.40	–	–	–
MALDEN	49,103	7,986.57	999.96	5,784.76	562.72	324.96	314.17	–	–
QUINCY	47,876	8,762.37	1,200.00	595.00	3,962.09	368.04	1,456.24	576.00	605.00
NEWTON	46,054	32,372.83	6,275.00	2,424.99	20,043.51	–	1,270.85	2,358.48	–
CHELSEA	43,184	12,283.41	2,449.96	3,810.16	2,830.14	1,226.43	949.15	1,017.57	–
SALEM	42,529	11,287.81	1,239.91	2,656.60	4,739.70	–	677.88	1,973.72	–
PITTSFIELD	41,763	5,402.63	3,882.63	–	–	1,520.00	–	–	–
FITCHBURG	41,029	7,336.44	1,128.40	564.20	4,737.20	338.00	–	568.64	–
EVERETT	40,120	8,902.74	1,564.78	1,554.08	4,385.38	284.61	351.75	762.14	–
MEDFORD	39,038	7,706.59	1,450.00	833.34	2,350.00	200.00	1,889.00	984.25	–
TAUNTON	37,137	–	–	–	–	–	–	–	–
CHICOPEE	36,214	2,597.02	804.70	1,594.32	198.00	–	–	–	–
WALTHAM	30,915	12,032.83	1,645.60	1,259.21	5,963.62	–	1,667.25	1,261.83	235.32
REVERE	28,823	3,260.00	–	1,966.30	555.40	438.30	300.00	–	–
GLOUCESTER	22,947	10,012.37	4,902.62	4,431.75	315.00	363.00	–	–	–
BEVERLY	22,561	4,931.84	2,275.00	1,669.75	530.00	424.84	32.25	–	–
NORTH ADAMS	22,282	223.11	223.11	–	–	–	–	–	–
NORTHAMPTON	21,951	1,390.24	549.64	840.60	–	–	–	–	–
LEOMINSTER	19,744	86.76	–	–	86.76	–	–	–	–
ATTLEBORO	19,731	150.00	–	–	–	150.00	–	–	–
PEABODY	19,552	2,794.69	866.88	546.00	237.37	54.36	–	[3] 1,090.08	–
WESTFIELD	18,604	–	–	–	–	–	–	–	–
MELROSE	18,204	4,748.33	–	200.00	–	–	4,316.92	–	231.41
WOBURN	16,574	4,942.62	2,098.75	450.00	–	–	2,393.87	–	–
NEWBURYPORT	15,618	–	–	–	–	–	–	–	–
MARLBOROUGH	15,028	809.16	809.16	–	–	–	–	–	–
38 Cities	**2,745,014**	**$1,277,583.84**	**$347,040.22**	**$369,421.00**	**$157,660.46**	**$214,640.98**	**$123,621.36**	**$60,355.81**	**$4,844.01**

[1] Includes $7,962.26 other enterprises.

[2] Other enterprises.

[3] Includes $490.08 electric light.

TABLE VII. — *Maintenance of Departments* — Concluded.

11. Unclassified.

CITIES.	Population of 1920	A TOTAL EXPENSES	B Damage Settlements	C Printing and Stationery	D Memorial Day	E City Clocks	F Ice for Drinking Fountains	G Street Railway Contributions	H All Other
BOSTON	748,060	$319,882.55	$88,423.92	$46,811.22	$16,035.69	$65.00	$212.93	$1,017.53	$167,316.26
WORCESTER	179,754	31,149.71	16,735.95	4,146.56	2,965.32	200.00	–	–	7,101.88
SPRINGFIELD	129,614	41,420.55	4,185.81	5,050.77	2,247.96	–	265.20	–	29,670.81
NEW BEDFORD	121,217	5,543.99	1,127.25	244.83	1,611.12	–	–	–	2,560.79
FALL RIVER	120,485	33,378.91	5,016.31	4,771.65	2,115.64	–	565.75	4,459.20	16,450.36
LOWELL	112,759	42,294.94	1,814.42	4,070.89	2,629.45	75.00	442.80	4,661.32	28,601.06
CAMBRIDGE	109,694	17,234.12	6,959.71	565.31	2,309.90	104.00	1,542.14	–	5,753.06
LYNN	99,148	23,816.61	6,779.20	809.71	2,747.28	208.00	–	5,078.90	8,193.52
LAWRENCE	94,270	46,525.66	4,100.00	1,770.10	2,300.00	–	1,738.50	2,902.74	33,714.32
SOMERVILLE	93,091	11,476.48	2,988.88	1,778.60	461.45	–	–	–	6,247.55
BROCKTON	66,254	6,650.24	–	2,003.75	968.56	–	–	3,165.72	512.21
HOLYOKE	60,203	62,443.48	5,765.41	1,219.74	1,400.00	–	–	–	54,058.33
HAVERHILL	53,884	9,888.79	5,070.53	–	950.00	1,305.00	544.66	1,485.90	532.70
MALDEN	49,103	12,542.13	629.10	1,282.23	1,615.59	–	–	1,461.38	7,553.83
QUINCY	47,876	12,344.15	2,546.31	2,296.21	1,038.09	180.00	–	2,361.58	3,921.96
NEWTON	46,054	17,040.24	144.89	1,559.94	1,238.75	–	–	–	14,096.66
CHELSEA	43,184	14,080.48	1,010.00	820.01	900.00	–	–	1,285.22	10,065.25
SALEM	42,529	9,031.65	1,415.94	1,163.33	800.00	124.00	–	1,781.67	3,746.71
PITTSFIELD	41,763	17,356.01	3,705.38	1,584.87	400.00	50.00	–	–	11,615.76
FITCHBURG	41,029	11,582.04	4,011.13	3,680.36	900.00	200.00	712.32	–	2,078.23
EVERETT	40,120	26,834.85	7,828.06	1,352.00	800.00	177.69	742.00	1,194.03	14,741.07
MEDFORD	39,038	26,338.57	2,779.55	1,937.75	1,117.29	–	–	1,161.83	19,342.15
TAUNTON	37,137	6,865.04	4,223.00	327.60	800.00	–	–	1,331.94	182.50
CHICOPEE	36,214	11,662.22	3,016.27	3,017.92	837.17	–	–	–	4,790.86
WALTHAM	30,915	9,505.39	1,095.05	2,510.56	600.00	404.13	–	–	4,895.65
REVERE	28,823	12,489.95	6,569.28	240.70	600.00	–	–	857.82	4,222.15
GLOUCESTER	22,947	6,723.81	1,542.25	1,151.98	848.28	–	–	280.64	2,900.66
BEVERLY	22,561	10,151.95	297.50	1,897.16	905.75	50.04	–	945.14	6,056.36
NORTH ADAMS	22,282	8,327.04	583.81	809.65	500.00	–	–	–	6,433.58
NORTHAMPTON	21,951	8,909.76	325.00	1,887.25	250.00	142.83	–	–	6,304.68
LEOMINSTER	19,744	1,906.99	388.25	450.75	550.00	–	–	–	517.99
ATTLEBORO	19,731	11,950.42	2,095.74	1,056.11	450.00	107.46	–	–	8,241.11
PEABODY	19,552	28,100.64	2,182.75	1,467.31	1,000.00	–	–	819.11	22,631.47
WESTFIELD	18,604	3,722.95	212.70	–	314.75	50.00	–	–	3,145.50
MELROSE	18,204	9,503.62	210.00	941.68	637.69	–	50.00	541.78	7,122.47
WOBURN	16,574	6,038.67	585.50	873.28	1,005.41	–	–	493.28	3,081.20
NEWBURYPORT	15,618	6,243.02	1,828.93	1,205.10	350.00	150.00	–	430.68	2,278.31
MARLBOROUGH	15,028	3,028.18	1,035.00	887.69	619.80	–	–	–	485.69
38 Cities	**2,745,014**	**$943,985.80**	**$199,228.78**	**$107,644.57**	**$57,820.94**	**$3,593.15**	**$6,816.30**	**$37,717.41**	**$531,164.65**

TABLE VIII. — *Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.*

CITIES.	Population of 1920	A. PUBLIC SERVICE ENTERPRISES							B	C
		TOTAL EXPENSES	ELECTRIC LIGHT	WATER		ALL OTHER			Cemeteries	Trust Funds
			Maintenance and Operation	Maintenance and Operation	Metropolitan Water Maintenance	Markets	Scales	Docks and Wharves	Miscellaneous	
BOSTON	748,060	$2,614,842.39	–	$952,398.46	$642,303.93	$16,343.63	$190.99	–	$1,003,605.38	$126,188.16	$3,781.05
WORCESTER	179,754	176,839.70	–	175,827.93	–	–	1,011.77	–	–	50,749.24	10.00
SPRINGFIELD	129,614	257,992.49	–	257,992.49	–	–	–	–	–	–	100.00
NEW BEDFORD	121,217	178,587.33	–	177,864.65	–	–	–	$722.68	–	65,991.21	–
FALL RIVER	120,485	192,713.84	–	190,578.92	–	–	908.42	1,226.50	–	49,929.76	–
LOWELL	112,759	294,097.80	–	292,874.61	–	–	1,223.19	–	–	24,443.06	–
CAMBRIDGE	109,694	351,728.92	–	351,490.91	–	238.01	–	–	–	50,178.09	5.00
LYNN	99,148	208,335.46	–	208,335.46	–	–	–	–	–	65,143.33	2,294.82
LAWRENCE	94,270	200,815.88	–	200,815.88	–	–	–	–	–	29,618.79	–
SOMERVILLE	93,091	113,745.57	–	69,803.29	43,942.28	–	–	–	–	–	–
BROCKTON	66,254	119,964.56	–	119,964.56	–	–	–	–	–	13,549.30	–
HOLYOKE	60,203	993,393.68	[1] $854,503.94	138,889.74	–	–	–	–	–	–	–
HAVERHILL	53,884	106,112.83	–	106,053.97	–	–	58.86	–	–	677.54	167.50
MALDEN	49,103	76,818.55	–	58,085.82	18,732.73	–	–	–	–	25,725.86	384.50
QUINCY	47,876	102,593.35	–	74,354.57	27,971.03	267.75	–	–	–	17,870.05	158.25
NEWTON	46,054	104,422.15	–	102,050.48	2,371.67	–	–	–	–	390.62	22.50
CHELSEA	43,184	42,658.69	–	21,859.43	20,660.25	–	139.01	–	–	–	–
SALEM	42,529	101,478.38	–	100,045.48	–	111.44	1,321.46	–	–	17,185.48	469.78
PITTSFIELD	41,763	29,661.77	–	28,103.64	–	–	1,558.13	–	–	–	–
FITCHBURG	41,029	85,863.89	–	85,863.89	–	–	–	–	–	23,704.64	234.61
EVERETT	40,120	44,484.99	–	23,266.75	21,218.24	–	–	–	–	16,574.83	–
MEDFORD	39,038	53,033.67	–	39,798.03	13,235.64	–	–	–	–	21,604.92	–
TAUNTON	37,137	329,087.67	248,848.31	78,239.36	–	–	–	–	2,000.00	10,724.99	11.25
CHICOPEE	36,214	220,938.81	157,486.19	63,452.62	–	–	–	–	–	5,499.89	–
WALTHAM	30,915	56,835.44	–	56,485.44	–	–	350.00	–	–	28,201.06	–
REVERE	28,823	47,954.16	–	35,105.75	12,848.41	–	–	–	–	–	–
GLOUCESTER	22,947	51,608.13	–	51,608.13	–	–	–	–	–	644.21	–
BEVERLY	22,561	40,961.87	–	40,961.87	–	–	–	–	–	13,023.23	–
NORTH ADAMS	22,282	20,495.18	–	19,409.70	–	–	1,085.48	–	–	9,993.16	–
NORTHAMPTON	21,951	22,772.37	–	22,772.37	–	–	–	–	–	3,445.54	106.25
LEOMINSTER	19,744	21,707.88	–	20,545.85	–	–	1,162.03	–	–	10,361.00	–
ATTLEBORO	19,731	49,526.60	–	44,366.43	–	–	–	–	5,160.17	–	436.47
PEABODY	19,552	232,480.78	170,750.31	60,004.71	–	50.00	1,675.76	–	–	6,243.99	–
WESTFIELD	18,604	221,136.52	[2] 207,825.64	13,310.88	–	–	–	–	–	–	–
MELROSE	18,204	30,489.24	–	22,587.70	7,901.54	–	–	–	–	14,807.57	–
WOBURN	16,574	35,855.75	–	35,855.75	–	–	–	–	–	9,284.81	29.85
NEWBURYPORT	15,618	43,488.99	–	43,488.99	–	–	–	–	–	649.30	–
MARLBOROUGH	15,028	23,508.74	–	23,508.74	–	–	–	–	–	2,124.84	–
38 Cities	**2,745,014**	**$7,899,034.02**	**$1,639,414.39**	**$4,408,023.25**	**$811,185.72**	**$17,010.83**	**$10,685.10**	**$1,949.18**	**$1,010,765.55**	**$714,528.47**	**$8,211.83**

[1] Includes $382,540.54 for gas.

[2] Includes gas, amount not specified.

TABLE IX. — *Summary of Maintenance.*

CITIES.	A	B. DEPARTMENTAL					
	TOTAL EXPENSES	General Government	Protection of Persons and Property	Health and Sanitation	Highways	Charities	Soldiers' Benefits
BOSTON	$38,779,696.40	$1,499,072.86	$7,116,311.53	$4,055,330.25	$3,932,801.17	$3,213,937.47	$1,061,449.84
WORCESTER	6,707,318.89	246,770.66	1,288,296.32	556,481.53	794,395.97	749,384.63	31,566.85
SPRINGFIELD	5,753,401.59	321,349.85	1,175,319.01	470,099.04	667,622.14	174,611.02	40,128.80
NEW BEDFORD	4,754,129.89	234,800.92	972,318.04	662,202.02	512,673.06	509,898.60	60,495.53
FALL RIVER	3,943,790.63	169,883.39	767,582.41	337,953.37	390,439.76	362,113.75	20,421.79
LOWELL	3,881,287.51	204,875.45	739,538.07	447,810.12	399,195.86	322,504.48	89,390.71
CAMBRIDGE	4,394,036.93	233,762.83	783,787.36	579,518.39	352,597.82	341,006.55	119,067.45
LYNN	3,189,937.45	141,459.91	640,530.58	302,389.23	280,749.69	202,044.95	89,828.60
LAWRENCE	3,000,834.07	130,736.17	649,562.60	369,468.99	311,622.98	194,437.62	19,358.00
SOMERVILLE	2,503,353.86	115,095.32	459,742.79	361,415.24	188,825.07	106,405.11	48,474.98
BROCKTON	2,308,097.79	132,355.36	439,284.23	287,085.89	206,211.01	183,707.77	23,317.73
HOLYOKE	3,291,463.28	134,455.25	517,323.81	275,871.63	168,558.58	201,431.31	11,409.60
HAVERHILL	1,821,422.68	94,646.66	318,516.89	169,309.57	204,977.38	229,358.42	29,932.91
MALDEN	1,491,056.94	68,768.45	267,074.74	176,158.75	153,015.48	80,872.28	24,469.73
QUINCY	1,905,483.80	97,474.84	335,838.05	214,685.99	223,901.98	159,937.82	10,671.00
NEWTON	2,365,979.08	137,043.12	408,354.09	222,518.60	366,304.28	69,840.05	9,623.81
CHELSEA	1,324,861.12	82,172.10	266,479.83	106,784.43	96,069.87	131,634.17	42,265.07
SALEM	1,508,088.98	83,273.65	287,119.97	161,129.75	177,431.76	128,298.69	64,407.75
PITTSFIELD	1,218,464.08	76,893.47	206,285.88	91,626.20	141,393.77	41,814.77	9,058.00
FITCHBURG	1,576,832.01	79,693.06	273,914.50	127,469.82	191,237.49	239,660.68	24,212.52
EVERETT	1,288,309.93	76,633.08	240,535.94	97,804.50	83,348.18	78,953.61	23,819.08
MEDFORD	1,230,555.80	84,885.42	232,521.50	115,274.48	109,603.10	51,351.76	17,688.96
TAUNTON	1,393,101.12	62,400.58	236,585.91	113,224.67	141,784.33	85,934.47	7,223.34
CHICOPEE	1,157,711.87	52,187.82	200,886.79	80,087.32	110,031.80	78,908.91	2,020.90
WALTHAM	1,037,689.00	62,599.87	179,623.84	92,287.47	144,066.40	56,433.81	16,025.20
REVERE	957,629.61	70,643.90	181,087.71	89,314.26	73,685.23	42,432.70	8,163.00
GLOUCESTER	869,298.83	56,349.89	156,855.05	46,871.51	115,917.68	81,141.98	35,967.91
BEVERLY	1,024,413.80	58,584.41	160,791.92	46,303.15	141,670.31	92,163.39	64,713.73
NORTH ADAMS	548,211.72	39,818.57	95,858.30	31,198.09	77,809.89	27,305.88	2,449.00
NORTHAMPTON	620,932.93	34,969.18	109,951.82	25,810.41	67,218.96	30,416.52	3,703.50
LEOMINSTER	527,110.50	29,712.41	105,668.49	20,574.37	77,576.33	28,892.39	9,133.23
ATTLEBORO	710,368.94	44,879.74	115,088.63	50,801.33	90,039.32	42,041.97	4,852.28
PEABODY	853,485.64	48,069.50	137,486.93	53,072.73	56,511.64	44,546.55	17,634.83
WESTFIELD	772,747.53	44,825.84	79,311.55	29,589.74	86,863.79	45,517.51	4,473.18
MELROSE	659,933.94	47,587.15	86,612.00	56,678.22	103,083.62	18,390.37	7,965.99
WOBURN	494,932.99	45,919.24	88,500.34	27,675.28	38,729.19	43,112.47	11,186.83
NEWBURYPORT	386,221.48	21,293.05	75,911.72	13,371.64	43,351.42	27,745.88	12,483.28
MARLBOROUGH	408,910.70	25,701.82	88,469.48	22,687.49	57,836.33	24,847.71	9,596.88
38 Cities	**$110,661,103.31**	**$5,191,644.79**	**$20,484,928.62**	**$10,987,935.47**	**$11,379,152.64**	**$8,543,038.02**	**$2,088,651.79**

TABLE IX. — *Summary of Maintenance* — Concluded.

CITIES.	B. DEPARTMENTAL — Concluded					C	D	E
	Schools	Libraries	Recreation	Pensions	Unclassified	Public Service Enterprises	Cemeteries	Trust Funds
BOSTON	$11,216,599.44	$758,839.96	$2,106,320.71	$754,339.02	$319,882.55	$2,614,842.39	$126,188.16	$3,781.05
WORCESTER	2,484,124.12	133,178.39	115,153.44	49,218.33	31,149.71	176,839.70	50,749.24	10.00
SPRINGFIELD	2,237,689.19	137,737.00	206,533.03	22,799.47	41,420.55	257,992.49	–	100.00
NEW BEDFORD	1,357,903.12	68,377.42	104,026.69	21,311.96	5,543.99	178,587.33	65,991.21	–
FALL RIVER	1,458,360.65	59,778.86	70,769.75	30,404.39	33,378.91	192,713.84	49,929.76	–
LOWELL	1,204,948.54	32,569.16	56,506.38	23,112.94	42,294.94	294,097.80	24,443.06	–
CAMBRIDGE	1,264,037.04	55,915.12	156,348.86	88,849.38	17,234.12	351,728.92	50,178.09	5.00
LYNN	1,004,998.33	57,432.34	117,150.34	53,763.26	23,816.61	208,335.46	65,143.33	2,294.82
LAWRENCE	948,174.24	42,697.72	47,115.79	10,699.63	46,525.66	200,815.88	29,618.79	–
SOMERVILLE	924,331.91	58,318.18	81,076.96	34,446.25	11,476.48	113,745.57	–	–
BROCKTON	809,976.37	33,599.96	31,510.82	20,884.55	6,650.24	119,964.56	13,549.30	–
HOLYOKE	847,173.38	22,970.25	44,042.53	12,389.78	62,443.48	993,393.68	–	–
HAVERHILL	591,367.71	35,305.84	25,876.12	5,284.52	9,888.79	106,112.83	677.54	167.50
MALDEN	510,522.72	34,882.37	51,834.81	7,986.57	12,542.13	76,818.55	25,725.86	384.50
QUINCY	651,387.12	34,912.75	34,946.08	8,762.37	12,344.15	102,593.35	17,870.05	158.25
NEWTON	846,534.53	57,966.05	93,546.21	32,372.83	17,040.24	104,422.15	390.62	22.50
CHELSEA	483,662.69	15,926.36	30,844.02	12,283.41	14,080.48	42,658.69	–	–
SALEM	410,806.33	26,843.68	29,324.30	11,287.81	9,031.65	101,478.38	17,185.48	469.78
PITTSFIELD	555,127.87	20,000.00	13,843.71	5,402.63	17,356.01	29,661.77	–	–
FITCHBURG	466,199.48	14,729.95	30,992.89	7,336.44	11,582.04	85,863.89	23,704.64	234.61
EVERETT	532,076.89	18,494.90	39,846.34	8,902.74	26,834.85	44,484.99	16,574.83	–
MEDFORD	458,653.67	16,754.11	35,139.05	7,706.59	26,338.57	53,033.67	21,604.92	–
TAUNTON	377,010.54	15,599.95	6,648.38	–	6,865.04	329,087.67	10,724.99	11.25
CHICOPEE	372,956.21	12,407.99	7,526.19	2,597.02	11,662.22	220,938.81	5,499.89	–
WALTHAM	317,150.61	31,634.39	31,292.69	12,032.83	9,505.39	56,835.44	28,201.06	–
REVERE	403,620.74	6,609.70	18,368.26	3,260.00	12,489.95	47,954.16	–	–
GLOUCESTER	301,341.21	–	5,865.08	10,012.37	6,723.81	51,608.13	644.21	–
BEVERLY	362,395.11	19,645.70	9,077.19	4,931.84	10,151.95	40,961.87	13,023.23	–
NORTH ADAMS	225,567.33	8,954.83	211.34	223.11	8,327.04	20,495.18	9,993.16	–
NORTHAMPTON	271,889.33	36,366.89	3,982.16	1,390.24	8,909.76	22,772.37	3,445.54	106.25
LEOMINSTER	211,031.91	8,999.42	1,459.32	86.76	1,906.99	21,707.88	10,361.00	–
ATTLEBORO	280,105.73	12,796.30	7,700.15	150.00	11,950.42	49,526.60	–	436.47
PEABODY	220,030.44	–	6,512.92	2,794.69	28,100.64	232,480.78	6,243.99	–
WESTFIELD	240,708.79	11,171.86	5,425.80	–	3,722.95	221,136.52	–	–
MELROSE	246,930.00	13,017.42	20,120.41	4,748.33	9,503.62	30,489.24	14,807.57	–
WOBURN	158,111.19	13,941.80	11,604.95	4,942.62	6,038.67	35,855.75	9,284.81	29.85
NEWBURYPORT	127,288.66	11,557.54	2,836.98	–	6,243.02	43,488.99	649.30	–
MARLBOROUGH	142,109.00	7,017.70	1,173.37	809.16	3,028.18	23,508.74	2,124.84	–
38 Cities	$35,532,902.14	$1,946,951.88	$3,662,554.62	$1,277,583.84	$943,985.80	$7,899,034.02	$714,528.47	$8,211.83

TABLE X. — *Interest Payments.*

CITIES.	A	B	C	D	E	F	G. METROPOLITAN ASSESSMENTS			H	I
	TOTAL EXPENSES	Temporary Loans (including Revenue Loans)	General Loans	Trust Funds Used	Public Service Enterprise Loans	Cemetery Loans	Sewer	Park	Water	State Assessments for Grade Crossings	All Other
BOSTON	$6,497,675.47	$149,635.46	$3,136,153.70	–	$1,493,926.86	$4,192.50	$196,047.22	$396,851.55	$1,108,683.95	$34.23	[1] $12,150.00
WORCESTER	613,994.23	177,441.03	257,580.26	–	176,547.75	–	–	–	–	–	2,425.19
SPRINGFIELD	532,740.90	123,011.42	344,496.80	–	62,815.00	–	–	–	–	–	2,417.68
NEW BEDFORD	655,539.31	153,591.50	420,219.13	$1,604.10	78,659.58	1,465.00	–	–	–	–	–
FALL RIVER	437,535.01	60,385.08	320,237.43	–	56,912.50	–	–	–	–	–	–
LOWELL	355,097.82	135,293.02	204,344.60	8.00	15,292.20	–	–	–	–	160.00	–
CAMBRIDGE	556,150.81	69,881.48	339,143.43	1,600.00	38,058.75	140.00	53,638.87	53,645.83	–	–	42.45
LYNN	315,078.30	95,357.74	132,200.16	–	64,100.42	41.60	–	22,558.38	–	820.00	–
LAWRENCE	245,496.49	85,201.17	127,525.32	–	32,770.00	–	–	–	–	–	–
SOMERVILLE	235,740.50	63,792.63	44,722.92	–	–	–	31,560.60	19,238.77	75,848.98	576.60	–
BROCKTON	270,994.67	91,729.41	116,918.38	–	62,306.88	40.00	–	–	–	–	–
HOLYOKE	204,527.73	73,859.71	76,415.52	–	54,252.50	–	–	–	–	–	–
HAVERHILL	124,601.48	37,770.65	60,700.83	–	26,130.00	–	–	–	–	–	–
MALDEN	204,624.16	60,241.14	82,454.05	–	4,412.50	–	15,638.77	9,543.04	32,334.66	–	–
QUINCY	245,061.46	72,531.60	71,487.68	–	14,156.90	–	26,901.44	11,702.91	48,280.93	–	–
NEWTON	283,663.29	48,221.03	145,805.19	–	25,742.50	–	42,268.80	17,532.02	4,093.75	–	–
CHELSEA	223,187.09	44,855.43	116,616.90	–	8,440.00	–	14,199.91	8,413.09	35,661.76	–	–
SALEM	143,932.56	40,387.56	77,865.00	–	25,680.00	–	–	–	–	–	–
PITTSFIELD	147,457.47	39,956.22	57,206.25	–	50,295.00	–	–	–	–	–	–
FITCHBURG	149,702.83	47,258.40	71,999.43	–	30,445.00	–	–	–	–	–	–
EVERETT	164,715.53	32,967.66	62,215.78	–	8,000.00	–	15,902.28	9,004.90	36,624.91	–	–
MEDFORD	175,880.63	47,863.95	81,023.88	–	3,560.00	–	12,713.88	7,872.82	22,846.10	–	–
TAUNTON	170,698.57	36,339.80	67,330.72	–	67,028.05	–	–	–	–	–	–
CHICOPEE	100,957.77	33,317.47	53,597.80	–	14,042.50	–	–	–	–	–	–
WALTHAM	95,729.38	24,360.28	46,167.10	–	743.27	–	17,352.45	7,106.28	–	–	–
REVERE	119,646.41	37,201.91	39,411.29	–	6,430.00	–	9,093.65	5,331.86	22,177.70	–	–
GLOUCESTER	70,180.53	28,989.28	11,093.75	–	30,097.50	–	–	–	–	–	–
BEVERLY	68,416.28	21,157.24	42,205.27	–	5,053.77	–	–	–	–	–	–
NORTH ADAMS	41,981.15	9,623.64	22,522.77	–	9,834.74	–	–	–	–	–	–
NORTHAMPTON	33,074.30	19,141.70	12,054.50	–	1,190.00	–	–	–	–	–	688.10
LEOMINSTER	35,843.61	14,454.86	14,808.75	–	6,580.00	–	–	–	–	–	–
ATTLEBORO	72,843.92	20,735.27	30,235.65	–	21,873.00	–	–	–	–	–	–
PEABODY	93,085.61	19,409.36	58,016.25	–	15,660.00	–	–	–	–	–	–
WESTFIELD	27,962.43	9,961.77	10,040.66	–	7,960.00	–	–	–	–	–	–
MELROSE	87,363.45	20,893.90	35,880.74	–	5,646.25	–	7,099.96	4,203.72	13,638.88	–	–
WOBURN	63,083.71	20,056.74	17,902.86	–	15,463.51	–	6,062.09	3,598.51	–	–	–
NEWBURYPORT	21,671.29	2,302.20	12,646.59	–	6,722.50	–	–	–	–	–	–
MARLBOROUGH	39,676.88	10,005.74	16,206.54	–	13,450.00	14.60	–	–	–	–	–
38 Cities	**$13,930,613.03**	**$2,079,184.45**	**$6,837,453.88**	**$3,212.10**	**$2,550,279.43**	**$5,893.70**	**$448,479.92**	**$576,603.68**	**$1,400,191.62**	**$1,590.83**	**$17,723.42**

[1] Paid State on account of "Defence of the Commonwealth" loan.

Division D

Indebtedness

TABLE XI. — *Outstanding Indebtedness Classified by Character of Obligation — 1921.*

CITIES.	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	TEMPORARY LOANS		Warrants or Orders
						Revenue	Other	
BOSTON	$122,415,951.00	$82,735,401.00	–	$39,595,050.00	$85,500.00	–	–	–
WORCESTER	12,878,019.48	6,791,400.00	–	4,953,500.00	–	$825,000.00	–	$308,119.48
SPRINGFIELD	11,481,526.51	9,079,000.00	–	1,637,000.00	–	600,000.00	–	165,526.51
NEW BEDFORD	14,791,157.69	10,891,000.00	$26,734.93	2,478,000.00	18,000.00	1,010,000.00	–	367,422.76
FALL RIVER	9,639,300.00	7,879,300.00	–	1,480,000.00	–	280,000.00	–	–
LOWELL	7,202,135.00	5,634,185.00	26,200.00	341,750.00	–	1,200,000.00	–	–
CAMBRIDGE	11,359,700.00	8,810,200.00	25,000.00	1,274,500.00	–	1,250,000.00	–	–
LYNN	6,237,610.00	3,402,700.00	–	1,660,000.00	50,910.00	1,124,000.00	–	–
LAWRENCE	5,313,100.00	3,730,100.00	–	808,000.00	–	775,000.00	–	–
SOMERVILLE	1,588,500.00	1,003,500.00	–	–	–	585,000.00	–	–
BROCKTON	5,441,100.00	2,817,400.00	–	1,623,200.00	500.00	1,000,000.00	–	–
HOLYOKE	3,998,500.00	2,098,500.00	–	1,400,000.00	–	500,000.00	–	–
HAVERHILL	2,220,500.00	1,347,500.00	–	648,000.00	–	225,000.00	–	–
MALDEN	2,917,400.00	2,143,400.00	–	124,000.00	–	650,000.00	–	–
QUINCY	3,266,700.00	1,738,700.00	–	328,000.00	–	1,200,000.00	–	–
NEWTON	5,215,149.90	4,073,350.00	–	607,000.00	–	403,000.00	–	131,799.90
CHELSEA	3,486,737.00	2,689,000.00	–	8,000.00	–	789,737.00	–	–
SALEM	3,007,000.00	1,828,000.00	–	579,000.00	–	600,000.00	–	–
PITTSFIELD	2,868,700.00	1,407,700.00	–	1,161,000.00	–	300,000.00	–	–
FITCHBURG	3,084,900.00	1,787,400.00	–	747,500.00	–	550,000.00	–	–
EVERETT	2,060,295.00	1,435,295.00	–	100,000.00	–	525,000.00	–	–
MEDFORD	2,592,350.00	1,816,350.00	–	76,000.00	–	700,000.00	–	–
TAUNTON	3,785,308.29	1,641,050.00	–	1,750,500.00	–	365,000.00	–	28,758.29
CHICOPEE	1,762,800.00	1,175,550.00	–	287,250.00	–	300,000.00	–	–
WALTHAM	1,320,950.00	1,019,950.00	–	1,000.00	–	300,000.00	–	–
REVERE	1,885,210.46	1,096,097.46	–	184,113.00	–	605,000.00	–	–
GLOUCESTER	1,686,375.00	530,375.00	–	756,000.00	–	400,000.00	–	–
BEVERLY	1,232,500.00	901,500.00	–	131,000.00	–	200,000.00	–	–
NORTH ADAMS	905,745.01	655,895.01	–	249,850.00	–	–	–	–
NORTHAMPTON	478,162.50	340,000.00	1,016.00	28,000.00	–	100,000.00	[1] $9,146.50	–
LEOMINSTER	705,400.00	345,400.00	–	160,000.00	–	200,000.00	–	–
ATTLEBORO	1,505,800.00	705,750.00	–	545,050.00	–	255,000.00	–	–
PEABODY	1,905,000.00	1,221,000.00	–	334,000.00	–	350,000.00	–	–
WESTFIELD	631,000.00	254,000.00	–	177,000.00	–	200,000.00	–	–
MELROSE	1,354,215.00	878,715.00	–	124,000.00	–	351,500.00	–	–
WOBURN	1,237,950.00	494,670.00	–	443,280.00	–	300,000.00	–	–
NEWBURYPORT	609,000.00	401,000.00	–	208,000.00	–	–	–	–
MARLBOROUGH	782,856.02	391,856.02	–	301,000.00	–	80,000.00	10,000.00	–
38 Cities	**$264,854,603.86**	**$177,192,189.49**	**$78,950.93**	**$67,309,543.00**	**$154,910.00**	**$19,098,237.00**	**$19,146.50**	**$1,001,626.94**

[1] In anticipation of receipts by Smith's Agricultural School and Northampton School of Industries.

TABLE XII. — *Relation of Indebtedness to Valuation — 1921.*

NOTE. — The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1921, together with the supplemental assessment of December, 1921, exclusive of the non-resident bank stock as reported to the Tax Commissioner.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table XI, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans, (such as is found in Northampton, see foot-note on Table XI), and warrants or orders is deducted from the total debt shown in Table XI, the result will be the funded or fixed debt shown in Table XII.

CITIES.	Population of 1920	Percentage of Net Debt of Valuation	Valuation of 1921	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 PEABODY	19,552	7.2	$21,070,963	$1,555,000.00	$40,609.27	$1,514,390.73
2 BROCKTON	66,254	6.2	62,579,801	4,441,100.00	575,817.47	3,865,282.53
3 WOBURN	16,574	5.8	16,077,809	937,950.00	–	937,950.00
4 NEW BEDFORD	121,217	5.8	194,700,788	13,413,734.93	2,168,719.42	11,245,015.51
5 TAUNTON	37,137	5.7	36,620,956	3,391,550.00	1,287,647.02	2,103,902.98
6 PITTSFIELD	41,763	5.5	46,823,155	2,568,700.00	–	2,568,700.00
7 SALEM	42,529	5.1	46,761,970	2,407,000.00	–	2,407,000.00
8 BOSTON	748,060	5.0	1,597,106,943	122,415,951.00	42,603,205.80	79,812,745.20
9 CHELSEA	43,184	4.8	41,120,950	2,697,000.00	706,767.00	1,990,233.00
10 LOWELL	112,759	4.5	128,729,604	6,002,135.00	198,324.48	5,803,810.52
11 REVERE	28,823	4.4	29,056,100	1,289,210.46	–	1,289,210.46
12 GLOUCESTER	22,947	4.3	30,150,637	1,286,375.00	–	1,286,375.00
13 CAMBRIDGE	109,694	4.1	146,395,972	10,109,700.00	4,156,156.56	5,953,543.44
14 SPRINGFIELD	129,614	4.0	241,733,096	10,716,000.00	961,826.32	9,754,173.68
15 LYNN	99,148	4.0	105,599,885	5,113,610.00	856,852.81	4,256,757.19
16 NORTH ADAMS	22,282	4.0	22,479,304	905,745.01	–	905,745.01
17 ATTLEBORO	19,731	4.0	23,243,340	1,250,800.00	[1] 320,613.18	930,186.82
18 FITCHBURG	41,029	3.8	52,159,125	2,534,900.00	537,348.16	1,997,551.84
19 NEWBURYPORT	15,618	3.6	12,219,426	609,000.00	168,422.54	440,577.46
20 MEDFORD	39,038	3.5	41,537,950	1,892,350.00	441,249.33	1,451,100.67
21 LAWRENCE	94,270	3.5	107,637,105	4,538,100.00	811,090.90	3,727,009.10
22 QUINCY	47,876	3.4	60,009,743	2,066,700.00	–	2,066,700.00
23 CHICOPEE	36,214	3.4	43,557,848	1,462,800.00	–	1,462,800.00
24 HOLYOKE	60,203	3.3	93,428,620	3,498,500.00	[2] 420,476.86	3,078,023.14
25 FALL RIVER	120,485	3.3	192,158,798	9,359,300.00	3,044,206.99	6,315,093.01
26 MALDEN	49,103	3.2	46,213,129	2,267,400.00	795,889.27	1,471,510.73
27 MARLBOROUGH	15,028	3.0	13,636,989	702,856.02	289,380.30	413,475.72
28 NEWTON	46,054	3.0	91,660,850	4,680,350.00	1,909,470.86	2,770,879.14
29 WESTFIELD	18,604	2.6	16,884,758	431,000.00	–	431,000.00
30 WORCESTER	179,754	2.5	248,684,988	11,744,900.00	5,421,496.84	6,323,403.16
31 MELROSE	18,204	2.5	22,508,050	1,002,715.00	432,831.93	569,883.07
32 BEVERLY	22,561	2.4	42,777,000	1,032,500.00	–	1,032,500.00
33 EVERETT	40,120	2.3	44,342,525	1,535,295.00	498,895.18	1,036,399.82
34 WALTHAM	30,915	2.0	40,674,704	1,020,950.00	196,978.34	823,971.66
35 LEOMINSTER	19,744	2.0	17,916,755	505,400.00	153,266.93	352,133.07
36 HAVERHILL	53,884	1.8	65,017,306	1,995,500.00	832,014.24	1,163,485.76
37 NORTHAMPTON	21,951	1.6	23,012,120	369,016.00	–	369,016.00
38 SOMERVILLE	93,091	1.2	86,793,547	1,003,500.00	–	1,003,500.00
38 Cities	**2,745,014**	**4.2**	**$4,153,082,609**	**$244,745,593.42**	**$69,829,558.00**	**$174,916,035.42**

[1] Includes $143,065.95 investment fund.

[2] Includes railroad stock offsetting debt of $202,000.

TABLE XIII. — *Debt Transactions for 1921 Classified by Character of Obligation.*

NOTE. — The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of grade crossings and Metropolitan assessments, or payments to counties on account of debt incurred for bridge purposes. For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 4 to 27, under the section "Municipal Indebtedness."

CITIES.	INCURRED						CANCELLED					
	General Loans	Public Service Enterprise Loans	Cemetery Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Cemetery Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
BOSTON	$4,209,500.00	$1,070,000.00	–	$10,000,000.00	–	–	$4,573,900.00	$218,000.00	$40,000.00	$10,000,000.00	–	–
WORCESTER	946,000.00	555,000.00	–	7,525,000.00	–	$308,119.48	1,069,200.00	470,000.00	–	7,820,900.00	$50,931.25	$385,742.64
SPRINGFIELD	1,275,000.00	–	–	4,800,000.00	–	165,526.51	561,500.00	89,000.00	–	4,700,000.00	–	368,163.00
NEW BEDFORD	2,603,000.00	700,000.00	–	5,000,000.00	–	367,422.76	821,000.00	21,000.00	3,000.00	4,810,000.00	–	417,417.38
FALL RIVER	1,125,000.00	–	–	2,498,000.00	–	–	679,000.00	10,000.00	–	2,218,000.00	–	–
LOWELL	2,044,000.00	30,000.00	–	3,300,000.00	–	–	560,550.00	59,000.00	–	3,300,000.00	–	–
CAMBRIDGE	542,000.00	319,000.00	–	3,250,000.00	–	–	683,150.00	50,500.00	8,000.00	2,700,000.00	–	–
LYNN	520,000.00	104,000.00	$50,000.00	3,098,000.00	–	–	362,200.00	115,500.00	130.00	2,819,500.00	–	–
LAWRENCE	960,000.00	–	–	2,595,000.00	$60,000.00	–	371,170.00	6,000.00	–	2,820,000.00	60,000.00	–
SOMERVILLE	50,000.00	–	–	1,927,000.00	–	–	194,500.00	–	–	1,967,000.00	–	–
BROCKTON	523,500.00	30,000.00	–	2,200,000.00	–	–	356,550.00	55,100.00	500.00	2,100,000.00	–	–
HOLYOKE	507,000.00	150,000.00	–	2,050,000.00	–	–	228,500.00	62,500.00	–	2,150,000.00	–	–
HAVERHILL	155,000.00	–	–	1,285,000.00	–	–	203,500.00	8,000.00	–	1,350,000.00	–	–
MALDEN	356,000.00	–	–	2,250,000.00	75,000.00	–	141,200.00	5,000.00	–	2,200,000.00	75,000.00	–
QUINCY	405,300.00	35,000.00	–	1,900,000.00	–	–	331,000.00	66,500.00	–	1,600,000.00	–	–
NEWTON	643,000.00	–	–	1,378,000.00	–	131,799.90	175,900.00	106,000.00	–	1,476,000.00	–	184,258.91
CHELSEA	180,000.00	8,000.00	–	1,254,737.00	–	–	148,433.00	330,000.00	–	1,202,000.00	–	–
SALEM	155,000.00	–	–	2,000,000.00	–	–	182,500.00	41,000.00	–	1,800,000.00	–	–
PITTSFIELD	236,200.00	20,000.00	–	1,150,000.00	–	–	183,600.00	109,000.00	–	1,050,000.00	–	–
FITCHBURG	195,000.00	–	–	1,700,000.00	–	–	168,600.00	22,000.00	–	1,525,000.00	–	–
EVERETT	113,000.00	–	–	700,000.00	–	–	128,070.00	100,000.00	–	1,072,000.00	–	–
MEDFORD	134,000.00	–	–	1,000,000.00	–	–	211,550.00	20,000.00	–	750,000.00	–	–
TAUNTON	178,000.00	230,000.00	–	1,250,000.00	–	28,758.29	175,368.33	59,500.00	–	1,185,000.00	–	26,181.40
CHICOPEE	296,300.00	–	–	900,000.00	–	–	169,250.00	51,750.00	–	900,000.00	–	–
WALTHAM	231,450.00	–	–	1,025,000.00	–	–	203,500.00	31,000.00	–	725,000.00	–	–
REVERE	386,242.30	7,613.00	–	735,000.00	–	–	139,302.68	14,000.00	–	655,000.00	–	–
GLOUCESTER	310,000.00	20,000.00	–	650,000.00	–	–	59,375.00	58,000.00	–	550,000.00	–	–
BEVERLY	52,000.00	48,000.00	–	800,000.00	–	–	133,500.00	17,000.00	–	600,000.00	–	–
NORTH ADAMS	134,500.00	–	–	345,000.00	–	–	71,195.00	19,350.00	–	370,000.00	1,750.00	–
NORTHAMPTON	99,000.00	–	–	450,000.00	24,571.00	–	58,650.00	6,000.00	–	450,000.00	21,003.99	–
LEOMINSTER	43,000.00	–	–	400,000.00	–	–	60,600.00	2,000.00	–	275,000.00	–	–
ATTLEBORO	110,750.00	–	–	727,000.00	–	–	78,000.00	32,750.00	–	622,000.00	29,000.00	–
PEABODY	60,000.00	–	–	841,000.00	–	–	101,000.00	41,000.00	–	491,000.00	–	–
WESTFIELD	65,000.00	–	–	500,000.00	–	–	32,500.00	23,000.00	–	400,000.00	–	–
MELROSE	102,865.00	20,000.00	–	676,500.00	–	–	67,400.00	15,000.00	–	602,100.00	–	–
WOBURN	214,500.00	236,200.00	–	650,000.00	–	–	91,056.00	43,880.00	–	550,000.00	–	–
NEWBURYPORT	143,000.00	–	–	100,000.00	60,000.00	–	60,750.00	17,000.00	–	150,000.00	60,000.00	–
MARLBOROUGH	60,000.00	2,000.00	–	300,000.00	10,000.00	–	61,500.00	33,500.00	365.00	290,000.00	–	–
38 Cities	**$20,364,107.30**	**$3,584,813.00**	**$50,000.00**	**$73,210,237.00**	**$229,571.00**	**$1,001,626.94**	**$13,898,520.01**	**$2,428,830.00**	**$51,995.00**	**$70,244,600.00**	**$297,685.24**	**$1,381,763.33**

TABLE XIV. — *Sinking and Loan Fund Payments to the State — 1921.*

CITIES.	AGGREGATES	Grade Crossings	METROPOLITAN			
			Totals	Sewer	Park	Water
BOSTON	$418,424.58	[1] $30,521.19	$387,903.39	$93,860.97	$86,501.97	$207,540.45
WORCESTER	–	–	–	–	–	–
SPRINGFIELD	–	–	–	–	–	–
NEW BEDFORD	–	–	–	–	–	–
FALL RIVER	–	–	–	–	–	–
LOWELL	2,000.00	2,000.00	–	–	–	–
CAMBRIDGE	53,125.10	–	53,125.10	38,603.22	14,521.88	–
LYNN	13,950.32	9,000.00	4,950.32	–	4,950.32	–
LAWRENCE	–	–	–	–	–	–
SOMERVILLE	50,483.19	7,380.00	43,103.19	22,713.77	6,190.84	14,198.58
BROCKTON	–	–	–	–	–	–
HOLYOKE	–	–	–	–	–	–
HAVERHILL	–	–	–	–	–	–
MALDEN	21,838.03	–	21,838.03	12,255.03	3,530.11	6,052.89
QUINCY	26,010.34	–	26,010.34	11,556.51	5,415.87	9,037.96
NEWTON	24,221.30	–	24,221.30	18,158.14	5,296.83	766.33
CHELSEA	18,741.43	–	18,741.43	10,219.50	1,846.21	6,675.72
SALEM	–	–	–	–	–	–
PITTSFIELD	–	–	–	–	–	–
FITCHBURG	–	–	–	–	–	–
EVERETT	20,764.58	–	20,764.58	11,932.49	1,976.08	6,856.01
MEDFORD	16,921.67	–	16,921.67	9,150.01	3,494.98	4,276.68
TAUNTON	–	–	–	–	–	–
CHICOPEE	–	–	–	–	–	–
WALTHAM	9,013.83	–	9,013.83	7,454.39	1,559.44	–
REVERE	12,289.44	–	12,289.44	6,967.82	1,170.06	4,151.56
GLOUCESTER	–	–	–	–	–	–
BEVERLY	–	–	–	–	–	–
NORTH ADAMS	–	–	–	–	–	–
NORTHAMPTON	–	–	–	–	–	–
LEOMINSTER	–	–	–	–	–	–
ATTLEBORO	–	–	–	–	–	–
PEABODY	–	–	–	–	–	–
WESTFIELD	–	–	–	–	–	–
MELROSE	8,585.37	–	8,585.37	5,109.75	922.48	2,553.14
WOBURN	5,152.48	–	5,152.48	4,362.81	789.67	–
NEWBURYPORT	–	–	–	–	–	–
MARLBOROUGH	–	–	–	–	–	–
38 Cities	**$701,521.66**	**$48,901.19**	**$652,620.47**	**$252,344.41**	**$138,166.74**	**$262,109.32**

[1] Includes $27,000 on account of "Defence of the Commonwealth" loan.

TABLE XV. — *Method of Meeting Debt Requirements from Taxation — 1921.*

CITIES.	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
BOSTON	$3,458,273.41	$1,695,872.37	$1,343,976.46	$418,424.58	49.0	38.9	12.1
WORCESTER	751,947.50	539,200.00	212,747.50	–	71.7	28.3	–
SPRINGFIELD	559,500.00	525,500.00	34,000.00	–	93.9	6.1	–
NEW BEDFORD	890,222.00	845,000.00	45,222.00	–	94.9	5.1	–
FALL RIVER	662,567.49	514,000.00	148,567.49	–	77.6	22.4	–
LOWELL	492,550.00	469,550.00	21,000.00	2,000.00	95.3	4.3	0.4
CAMBRIDGE	518,147.60	307,150.00	157,872.50	53,125.10	59.3	30.5	10.2
LYNN	420,395.32	377,830.00	28,615.00	13,950.32	89.9	6.8	3.3
LAWRENCE	418,299.00	377,170.00	41,129.00	–	90.2	9.8	–
SOMERVILLE	244,983.19	194,500.00	–	50,483.19	79.4	–	20.6
BROCKTON	407,936.27	387,150.00	20,786.27	–	94.9	5.1	–
HOLYOKE	294,000.00	291,000.00	3,000.00	–	99.0	1.0	–
HAVERHILL	196,545.00	[1] 158,500.00	38,045.00	–	80.6	19.4	–
MALDEN	186,238.03	146,200.00	18,200.00	21,838.03	78.5	9.8	11.7
QUINCY	423,510.34	397,500.00	–	26,010.34	93.9	–	6.1
NEWTON	183,292.62	130,000.00	29,071.32	24,221.30	70.9	15.9	13.2
CHELSEA	136,001.43	87,233.00	30,027.00	18,741.43	64.1	22.1	13.8
SALEM	223,500.00	223,500.00	–	–	100.0	–	–
PITTSFIELD	292,600.00	292,600.00	–	–	100.0	–	–
FITCHBURG	211,100.00	190,600.00	20,500.00	–	90.3	9.7	–
EVERETT	154,893.58	126,770.00	7,359.00	20,764.58	81.8	4.8	13.4
MEDFORD	211,331.67	189,350.00	5,060.00	16,921.67	89.6	2.4	8.0
TAUNTON	206,904.00	183,685.00	23,219.00	–	88.8	11.2	–
CHICOPEE	221,000.00	221,000.00	–	–	100.0	–	–
WALTHAM	92,554.52	[2] 81,500.00	2,040.69	9,013.83	88.1	2.2	9.7
REVERE	165,592.12	153,302.68	–	12,289.44	92.6	–	7.4
GLOUCESTER	117,375.00	117,375.00	–	–	100.0	–	–
BEVERLY	150,500.00	150,500.00	–	–	100.0	–	–
NORTH ADAMS	90,545.00	90,545.00	–	–	100.0	–	–
NORTHAMPTON	66,330.00	[3] 66,330.00	–	–	100.0	–	–
LEOMINSTER	53,259.66	36,259.66	17,000.00	–	68.1	31.9	–
ATTLEBORO	91,764.28	81,750.00	10,014.28	–	89.1	10.9	–
PEABODY	143,000.00	142,000.00	1,000.00	–	99.3	0.7	–
WESTFIELD	55,500.00	55,500.00	–	–	100.0	–	–
MELROSE	98,948.19	82,400.00	7,962.82	8,585.37	83.3	8.0	8.7
WOBURN	140,088.48	134,936.00	–	5,152.48	96.3	–	3.7
NEWBURYPORT	78,550.00	77,750.00	800.00	–	99.0	1.0	–
MARLBOROUGH	71,365.00	65,365.00	6,000.00	–	91.6	8.4	–
38 Cities	**$13,181,110.70**	**$10,206,373.71**	**$2,273,215.33**	**$701,521.66**	**77.4**	**17.3**	**5.3**

[1] Serial loans amounting to $3,000 were paid from gift for outlay.

[2] Serial loans amounting to $27,000 were paid from surplus of previous years.

[3] Includes $1,680 paid county of Hampden on account of Connecticut River Bridge.

Division E

Cash Balances

TABLE XVI. — *Cash Balances.*

CITIES.	CASH AT BEGINNING OF 1921						CASH AT END OF 1921					
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
BOSTON	$14,862,742.35	$11,688,090.43	$2,318,260.93	$1,791.38	$451,277.05	$403,322.56	$13,018,940.70	$10,372,665.01	$1,935,488.85	$10,187.65	$427,193.34	$273,405.85
WORCESTER	526,466.36	394,797.58	79,670.00	2,032.20	23,683.62	26,282.96	427,690.19	198,431.13	186,802.61	4,686.90	11,992.97	25,776.58
SPRINGFIELD	934,896.97	852,732.84	69,224.41	–	12,939.72	–	901,998.12	839,903.29	49,926.32	–	12,168.51	–
NEW BEDFORD	821,034.91	782,409.54	4,337.77	6,468.32	3,411.22	24,408.06	1,195,709.71	1,101,188.97	63,807.97	6,560.08	2,167.04	21,985.65
FALL RIVER	753,613.98	572,298.50	178,891.56	–	439.69	1,984.23	862,704.09	513,700.66	342,206.99	–	338.63	6,457.81
LOWELL	820,671.87	809,259.32	11,411.58	–	.97	–	942,325.68	939,974.31	2,324.48	–	26.89	–
CAMBRIDGE	509,786.72	443,190.19	47,360.28	913.47	2,459.06	15,863.72	522,234.63	425,229.19	74,406.56	1,081.27	2,118.84	19,398.77
LYNN	244,678.95	233,878.74	6,518.43	3,828.50	–	453.28	293,777.01	259,037.36	31,118.70	3,215.92	–	405.03
LAWRENCE	618,686.27	412,725.10	203,953.71	–	91.11	1,916.35	844,661.79	579,163.43	263,490.90	–	91.11	1,916.35
SOMERVILLE	295,016.43	293,456.68	–	–	1,268.10	291.65	161,434.20	159,686.58	–	–	1,455.97	291.65
BROCKTON	336,288.95	321,219.07	9,503.76	1,392.77	3,844.14	329.21	97,727.29	84,397.70	7,917.47	1,930.40	2,974.98	506.74
HOLYOKE	218,115.09	193,307.27	24,807.82	–	–	–	375,681.47	354,244.61	21,436.86	–	–	–
HAVERHILL	262,434.53	224,615.65	35,472.02	–	2,143.11	203.75	113,172.84	109,104.27	2,014.24	–	1,832.58	221.75
MALDEN	91,179.12	64,948.10	24,950.53	1,257.57	22.92	–	121,136.39	113,135.24	3,785.11	3,282.06	933.98	–
QUINCY	167,338.12	158,814.11	–	834.08	4,265.02	3,424.91	124,972.58	106,512.15	–	1,796.36	8,668.23	7,995.84
NEWTON	471,202.00	465,977.08	1,500.35	20.08	3,704.49	–	790,304.40	733,501.07	53,227.32	34.04	3,541.97	–
CHELSEA	332,048.85	331,048.85	–	–	–	1,000.00	98,402.06	97,402.06	–	–	–	1,000.00
SALEM	176,131.55	167,371.78	–	–	3,273.70	5,486.07	130,702.35	126,898.53	–	–	2,410.75	1,393.07
PITTSFIELD	138,173.78	137,220.50	–	–	–	953.28	74,484.72	73,387.56	–	–	–	1,097.16
FITCHBURG	191,791.67	148,426.30	42,016.82	–	895.55	453.00	232,150.03	125,875.79	104,860.16	–	1,011.08	403.00
EVERETT	363,655.74	317,710.97	38,034.43	7,565.03	–	345.31	86,502.76	64,348.64	18,895.18	2,913.63	–	345.31
MEDFORD	202,416.47	180,769.93	9,747.81	7,296.74	800.49	3,801.50	349,041.05	316,834.29	21,949.33	4,069.82	456.59	5,731.02
TAUNTON	320,898.72	253,353.59	59,345.00	3,881.18	72.60	4,246.35	255,890.39	202,749.68	45,351.25	4,198.79	–	3,590.67
CHICOPEE	82,668.32	67,121.33	–	–	–	15,546.99	88,574.06	70,126.43	–	–	36.76	18,410.87
WALTHAM	89,811.04	81,393.97	1,607.56	1,141.89	3,086.40	2,581.22	124,561.62	119,265.40	2,805.51	1,171.49	793.00	526.22
REVERE	70,385.88	70,385.88	–	–	–	–	50,801.75	50,801.75	–	–	–	–
GLOUCESTER	123,367.01	123,359.22	–	–	–	7.79	394,274.21	394,266.42	–	–	–	7.79
BEVERLY	185,618.13	185,031.87	–	–	586.26	–	244,653.05	244,393.80	–	–	259.25	–
NORTH ADAMS	19,010.73	16,948.69	2,052.04	–	10.00	–	195,656.08	195,656.08	–	–	–	–
NORTHAMPTON	119,862.22	119,658.54	–	134.55	69.13	–	137,458.46	136,772.06	–	295.70	390.70	–
LEOMINSTER	86,341.74	82,051.40	1,340.34	2,950.00	–	–	150,154.39	149,743.77	–	400.00	–	10.62
ATTLEBORO	25,842.98	17,698.87	5,540.09	–	2,604.02	–	42,650.73	40,389.53	1,013.18	–	1,248.02	–
PEABODY	353,745.15	349,147.16	3,738.35	–	–	859.64	147,324.88	146,048.92	348.75	–	–	927.21
WESTFIELD	133,746.82	127,600.72	–	–	–	6,146.10	169,757.54	164,307.64	–	–	–	5,449.90
MELROSE	78,721.71	70,377.81	1,269.18	4,397.05	1,655.23	1,022.44	103,385.13	87,852.83	831.93	11,692.05	1,823.10	1,185.22
WOBURN	58,654.47	53,872.57	2,885.39	–	1,876.10	20.41	119,618.46	113,860.74	4,282.13	–	1,455.18	20.41
NEWBURYPORT	43,632.33	37,978.32	142.07	–	5,141.15	370.79	34,326.83	29,457.66	1,183.96	–	3,476.20	209.01
MARLBOROUGH	29,740.65	28,620.92	34.28	–	1,085.45	–	48,663.68	45,372.05	2,039.25	–	1,252.38	–
38 Cities	**$25,160,418.58**	**$20,878,869.39**	**$3,183,616.51**	**$45,904.81**	**$530,706.30**	**$521,321.57**	**$24,073,505.32**	**$19,885,686.60**	**$3,241,515.01**	**$57,516.16**	**$490,118.05**	**$398,669.50**

Part II

Towns Over 5,000 Population

Division A

Summary of Financial Transactions for the Fiscal Year Ending December 31, 1921

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Brookline POPULATION 37,748
REVENUE.	$2,526,700.74
General	**2,273,991.18**
Taxes	*2,265,856.66*
Property, poll, and income	2,051,391.09
Corporation, bank, etc.	214,465.57
Licenses and permits	*2,753.00*
Fines and forfeits	*714.91*
Grants and gifts	*4,666.61*
For expenses	4,666.61
For outlays	–
All other	–
Commercial	**252,709.56**
Special assessments	*13,559.52*
To meet expenses	13,559.52
To meet outlays	–
Privileges	*750.02*
Departmental	*72,042.40*
General government	2,750.53
Protection of persons and property	17,407.98
Health and sanitation	10,978.86
Highways	1,091.24
Charities	8,634.22
Soldiers' benefits	2,861.50
Schools	15,715 62
Libraries	2,551.83
Recreation	9,519.75
Unclassified	530.87
Public service enterprises	*148,489.99*
Electric light	–
Water	148,489.99
All other	–
Cemeteries	*7,073.75*
Interest	*10,793.88*
On sinking funds	–
On trust and investment funds	1,710.65
All other	9,083.23
NON-REVENUE.	$1,690,720.57
Offsets to outlays	**4,651.75**
Departmental	*472.80*
Public service enterprises	*4,178.95*
Cemeteries	–
Municipal indebtedness	**1,235,677.40**
Loans, general purposes	*84,000.00*
Loans, public service enterprises	–
Loans, cemeteries	–
Bonds refunded, current year	–
Temporary loans (including revenue loans)	*1,150,800.00*
Unpaid warrants or orders, current year	–
Premiums	*877.40*
Transfers	**1,461.68**
From sinking funds	–
All other	*1,461.68*
Refunds	**454.43**
Agency, trust, and investment	**448,475.31**
Taxes and licenses for State	*288,898.72*
Taxes for county	*154,893.89*
Reimbursements for grade crossings	–
Sinking and other permanent funds	*4,682.70*
All other	–
RECAPITULATION.	
Revenue and offsets to outlays	$2,531,352.49
Premiums	877.40
Municipal indebtedness	1,234,800.00
Transfers and refunds	1,916.11
Agency, trust, and investment	448,475.31
Total receipts	**$4,217,421.31**
Balance on hand, including funds	*122,827.01*
GRAND TOTAL	**$4,340,248.32**

Graded According to Population of 1920.

PAYMENTS.	**Brookline** POPULATION 37,748
Maintenance	**$2,270,571.38**
Departmental	*2,131,395.04*
General government	128,036.55
Protection of persons and property	494,691.51
Health and sanitation	311,701.49
Highways	326,635.38
Charities	50,183.39
Soldiers' benefits	5,762.00
Schools	570,089.38
Libraries	59,664.33
Recreation	160,455.53
Pensions	13,528.20
Unclassified	10,647.28
Public service enterprises	*128,048.96*
Electric light	–
Water	128,033.01
All other	15.95
Cemeteries	*11,117.38*
Administration of trust funds	*10.00*
Interest	**150,033.65**
Loans, general purposes	*141,557.48*
Loans, public service enterprises	*8,476.17*
Loans, cemeteries	–
Outlays	**135,603.47**
Departmental	*109,185.30*
General government	–
Protection of persons and property	480.73
Health and sanitation	43,186.31
Highways	18,167.37
Charities	–
Schools	42,934.66
Libraries	–
Recreation	4,416.23
Unclassified	–
Public service enterprises	*25,118.52*
Electric light	–
Water	25,118.52
All other	–
Cemeteries	*1,299.65*
Municipal indebtedness	**1,208,129.75**
From sinking funds	–
From revenue and other sources	*208,129.75*
Bonds refunded, current year	–
Temporary loans (including revenue loans)	*1,000,000.00*
Warrants or orders, previous years	–
Transfers	**1,461.68**
To sinking funds from revenue	–
All other	*1,461.68*
Refunds	**454.43**
Agency, trust, and investment	**452,412.05**
Taxes and licenses for State	*288,898.72*
Taxes for county	*154,893.89*
Expenditures for grade crossings	–
Sinking and other permanent funds	*8,619.44*
All other	–

RECAPITULATION.	
Maintenance and interest	$2,420,605.03
Permanent debt (except from sinking funds)	208,129.75
Sinking fund requirements from revenue	–
Outlays	135,603.47
Permanent debt from sinking funds	–
Bonds refunded, current year	–
Temporary loans	1,000,000.00
Transfers (except to sinking funds) and refunds	1,916.11
Agency, trust, and investment	452,412.05
Total payments	**$4,218,666.41**
Balance on hand, including funds	*121,581.91*
GRAND TOTAL	**$4,340,248.32**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Watertown POPULATION 21,457	Arlington POPULATION 18,665	Framingham POPULATION 17,033	Gardner POPULATION 16,971
REVENUE.	**$1,065,091.75**	**$904,187.63**	**$734,174.49**	**$705,944.98**
General	**898,463.90**	**746,479.63**	**583,164.34**	**598,702.39**
Taxes	*892,105.64*	*743,173.57*	*577,038.00*	*590,576.16*
Property, poll, and income	837,889.82	705,567.70	513,377.08	498,042.63
Corporation, bank, etc.	54,215.82	37,605.87	63,660.92	92,533.53
Licenses and permits	*835.40*	*968.25*	*1,887.65*	*1,734.00*
Fines and forfeits	*1,049.87*	*382.90*	*1,375.11*	*2,639.95*
Grants and gifts	*4,472.99*	*1,859.10*	*2,863.58*	*3,752.28*
For expenses	4,472.99	1,859.10	2,863.58	3,752.28
For outlays	–	–	–	–
All other	–	*95.81*	–	–
Commercial	**166,627.85**	**157,708.00**	**151,010.15**	**107,242.59**
Special assessments	*14,116.20*	*8,549.60*	*3,950.70*	*8,758.76*
To meet expenses	4,039.64	1,238.11	2,392.50	8,758.76
To meet outlays	10,076.56	7,311.49	1,558.20	–
Privileges	–	–	–	–
Departmental	*26,357.92*	*28,607.82*	*36,087.13*	*27,321.51*
General government	2,756.75	5,501.13	481.45	2,628.35
Protection of persons and property	473.43	1,418.00	740.14	270.17
Health and sanitation	7,330.67	4,311.54	8,680.77	2,920.72
Highways	229.96	2,160.88	3,394.41	217.05
Charities	13,077.69	8,040.40	12,028.61	10,564.48
Soldiers' benefits	1,109.00	2,080.50	2,120.00	1,076.00
Schools	782.72	1,149.97	6,045.41	3,366.25
Libraries	460.45	618.50	400.84	–
Recreation	12.25	–	63.00	6,078.49
Unclassified	125.00	3,326.90	2,132.50	200.00
Public service enterprises	*103,337.55*	*82,207.65*	*82,009.21*	*58,510.82*
Electric light	–	–	–	–
Water	103,330.55	82,207.65	82,009.21	58,510.82
All other	7.00	–	–	–
Cemeteries	*3,378.44*	*9,479.50*	*6,343.25*	*3,843.48*
Interest	*19,437.74*	*28,863.43*	*22,619.86*	*3,808.02*
On sinking funds	–	10,740.15	5,021.78	–
On trust and investment funds	1,907.37	7,317.38	3,956.12	–
All other	17,530.37	10,805.90	13,641.96	8,808.02
NON-REVENUE.	**$1,138,777.81**	**$950,088.94**	**$765,740.97**	**$606,539.37**
Offsets to outlays	**11,167.84**	**25,873.47**	**24,208.46**	**13,335.16**
Departmental	*7,176.53*	*25,873.47*	*23,347.00*	*8,148.50*
Public service enterprises	*3,991.31*	–	*861.46*	*3,254.66*
Cemeteries	–	–	–	*1,932.00*
Municipal indebtedness	**969,983.17**	**437,006.35**	**605,287.58**	**508,470.33**
Loans, general purposes	*367,000.00*	*37,000.00*	–	*285,500.00*
Loans, public service enterprises	–	*15,000.00*	*10,000.00*	*20,000.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*600,000.00*	*385,000.00*	*595,000.00*	*200,000.00*
Unpaid warrants or orders, current year	–	–	*270.58*	–
Premiums	*2,983.17*	*6.35*	*17.00*	*2,970.33*
Transfers	**2,210.52**	**123,178.26**	**4,700.40**	**462.73**
From sinking funds	–	–	–	–
All other	*2,210.52*	*123,178.26*	*4,700.40*	*462.73*
Refunds	**12,328.74**	**443.13**	**385.84**	**1,835.24**
Agency, trust, and investment	**143,087.54**	**363,587.73**	**131,158.69**	**82,435.91**
Taxes and licenses for State	*99,064.51*	*74,745.80*	*84,545.34*	*55,422.00*
Taxes for county	*41,126.94*	*30,229.42*	*34,036.09*	*18,775.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,896.09*	*258,612.51*	*12,577.26*	*8,238.91*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$1,076,259.59	$930,061.10	$758,382.95	$719,280.14
Premiums	2,983.17	6.35	17.00	2,970.33
Municipal indebtedness	967,000.00	437,000.00	605,270.58	505,500.00
Transfers and refunds	14,539.26	123,621.39	5,086.24	2,297.97
Agency, trust, and investment	143,087.54	363,587.73	131,158.69	82,435.91
Total receipts	**$2,203,869.56**	**$1,854,276.57**	**$1,499,915.46**	**$1,312,484.35**
Balance on hand, including funds	*177,265.17*	*151,364.10*	*208,574.90*	*52,414.49*
GRAND TOTAL	**$2,381,134.73**	**$2,005,640.67**	**$1,708,490.36**	**$1,364,898.84**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Watertown Population 21,457	Arlington Population 18,665	Framingham Population 17,033	Gardner Population 16,971
Maintenance	**$731,309.08**	**$710,848.44**	**$668,132.96**	**$564,834.94**
Departmental	*672,124.50*	*659,735.58*	*616,586.09*	*515,403.26*
General government	42,070.78	43,370.77	41,280.27	30,843.72
Protection of persons and property	128,715.00	89,740.27	116,222.52	64,409.07
Health and sanitation	54,588.56	73,076.36	65,832.64	48,015.17
Highways	88,158.57	85,284.73	96,805.98	87,202.15
Charities	42,602.86	20,719.35	25,881.59	66,938.32
Soldiers' benefits	3,235.50	3,300.00	5,761.11	5,624.58
Schools	261,317.09	291,091.08	235,980.39	170,992.78
Libraries	16,867.52	13,524.76	13,715.67	7,007.55
Recreation	19,519.84	13,612.37	4,883.18	22,596.37
Pensions	4,494.04	1,723.55	600.00	1,381.50
Unclassified	10,554.74	24,292.34	9,622.74	10,392.05
Public service enterprises	*52,768.11*	*38,017.33*	*44,323.13*	*33,735.36*
Electric light	–	–	–	–
Water	52,768.11	38,017.33	44,323.13	33,735.36
All other	–	–	–	–
Cemeteries	*6,416.47*	*13,075.53*	*7,213.74*	*15,696.32*
Administration of trust funds	–	*20.00*	*10.00*	–
Interest	**124,757.65**	**79,569.16**	**70,083.70**	**29,537.38**
Loans, general purposes	*97,192.72*	*54,348.62*	*52,233.70*	*21,998.01*
Loans, public service enterprises	*27,564.93*	*25,220.54*	*17,850.00*	*7,468.12*
Loans, cemeteries	–	–	–	*71.25*
Outlays	**442,448.48**	**247,119.95**	**223,649.29**	**409,131.55**
Departmental	*419,920.81*	*233,792.84*	*211,072.96*	*360,690.57*
General government	1,350.00	–	528.99	83,033.66
Protection of persons and property	3,182.00	2,027.49	–	13,196.95
Health and sanitation	39,727.27	36,762.26	8,431.49	31,847.02
Highways	195,954.58	28,232.30	84,243.01	172,094.06
Charities	88.00	–	–	–
Schools	134,714.07	164,893.39	113,126.95	51,314.76
Libraries	5,450.15	1,877.40	1,679.87	–
Recreation	39,454.74	–	3,062.65	9,204.12
Unclassified	–	–	–	–
Public service enterprises	*20,176.27*	*13,327.11*	*10,963.55*	*34,629.28*
Electric light	–	–	–	–
Water	20,176.27	13,327.11	10,963.55	34,629.28
All other	–	–	–	–
Cemeteries	*2,351.40*	–	*1,612.78*	*13,811.70*
Municipal indebtedness	**646,895.77**	**388,620.18**	**465,000.00**	**240,887.50**
From sinking funds	–	–	–	–
From revenue and other sources	*146,895.77*	*78,620.18*	*70,000.00*	*40,887.50*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*500,000.00*	*310,000.00*	*395,000.00*	*200,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**2,210.52**	**123,178.26**	**4,700.40**	**462.73**
To sinking funds from revenue	–	*14,550.00*	*2,700.00*	–
All other	*2,210.52*	*108,628.26*	*2,000.40*	*462.73*
Refunds	**12,328.74**	**443.13**	**385.84**	**1,835.24**
Agency, trust, and investment	**144,524.91**	**295,571.99**	**145,513.79**	**83,164.26**
Taxes and licenses for State	*99,064.51*	*74,745.80*	*84,545.34*	*55,422.00*
Taxes for county	*41,126.94*	*30,229.42*	*34,036.09*	*18,775.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*4,333.46*	*190,596.77*	*26,932.36*	*8,967.26*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$856,066.73	$790,417.60	$738,216.66	$594,372.32
Permanent debt (except from sinking funds)	146,895.77	78,620.18	70,000.00	40,887.50
Sinking fund requirements from revenue	–	14,550.00	2,700.00	–
Outlays	442,448.48	247,119.95	223,649.29	409,131.55
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	500,000.00	310,000.00	395,000.00	200,000.00
Transfers (except to sinking funds) and refunds	14,539.26	109,071.39	2,386.24	2,297.97
Agency, trust, and investment	144,524.91	295,571.99	145,513.79	83,164.26
Total payments	**$2,104,475.15**	**$1,845,351.11**	**$1,577,465.98**	**$1,329,853.60**
Balance on hand, including funds	*276,659.58*	*160,289.56*	*131,024.38*	*35,045.24*
GRAND TOTAL	**$2,381,134.73**	**$2,005,640.67**	**$1,708,490.36**	**$1,364,898.84**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Greenfield POPULATION 15,462	Winthrop POPULATION 15,455	Methuen POPULATION 15,189	Weymouth POPULATION 15,057
REVENUE.	**$562,588.91**	**$527,196.54**	**$762,456.09**	**$527,929.49**
General	**526,657.33**	**450,995.96**	**669,091.52**	**446,129.14**
Taxes	*521,686.35*	*447,273.56*	*661,371.93*	*442,236.34*
Property, poll, and income	456,665.86	437,843.67	637,052.58	397,652.45
Corporation, bank, etc.	65,020.49	9,429.89	24,319.35	44,583.89
Licenses and permits	*890.00*	*1,191.63*	*872.50*	*1,231.50*
Fines and forfeits	*3,181.50*	*604.02*	*5,488.50*	*262.12*
Grants and gifts	*899.48*	*1,926.75*	*1,352.04*	*2,399.18*
For expenses	899.48	1,926.75	1,352.04	2,134.95
For outlays	–	–	–	264.23
All other	–	–	*6.55*	–
Commercial	**35,931.58**	**76,200.58**	**93,364.57**	**81,800.35**
Special assessments	*4,891.27*	*3,389.11*	*2,986.66*	*2,068.17*
To meet expenses	–	39.27	2,986.66	2,068.17
To meet outlays	4,891.27	3,349.84	–	–
Privileges	–	–	*94.77*	–
Departmental	*24,210.90*	*5,690.73*	*17,734.58*	*18,911.25*
General government	2,063.02	84.37	741.75	16.00
Protection of persons and property	404.26	143.38	393.88	711.10
Health and sanitation	3,328.96	701.21	918.49	202.15
Highways	2,399.54	–	370.18	856.91
Charities	7,055.64	2,241.34	8,335.92	8,218.43
Soldiers' benefits	1,081.00	1,244.00	895.00	4,218.00
Schools	6,105.68	408.32	5,005.21	1,084.22
Libraries	658.30	370.35	–	1,888.16
Recreation	197.00	230.50	–	–
Unclassified	917.50	267.26	1,074.15	1,716.28
Public service enterprises	–	*56,119.71*	*51,988.59*	*51,410.44*
Electric light	–	–	–	–
Water	–	56,119.71	51,988.59	50,935.00
All other	–	–	–	475.44
Cemeteries	–	*1,335.03*	*2,542.04*	–
Interest	*6,829.41*	*9,666.00*	*18,017.93*	*9,410.49*
On sinking funds	–	–	6,250.45	2,194.57
On trust and investment funds	3,944.90	6.53	–	1,731.17
All other	2,884.51	9,659.47	11,767.48	5,484.75
NON-REVENUE.	**$542,176.66**	**$433,710.55**	**$1,120,303.84**	**$428,669.78**
Offsets to outlays	**1,930.33**	**1,434.18**	**5,641.92**	**11,977.82**
Departmental	*1,930.33*	*352.24*	–	*6,473.00*
Public service enterprises	–	*1,081.94*	*5,641.92*	*5,504.82*
Cemeteries	–	–	–	–
Municipal indebtedness	**420,036.30**	**370,000.00**	**1,021,978.43**	**285,000.00**
Loans, general purposes	*40,000.00*	*10,000.00*	*229,250.00*	*20,000.00*
Loans, public service enterprises	–	–	–	*15,000.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*380,000.00*	*360,000.00*	*791,000.00*	*250,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*36.30*	–	*1,728.43*	–
Transfers	**416.95**	–	**4,240.68**	**33,516.30**
From sinking funds	–	–	–	*20,000.00*
All other	*416.95*	–	*4,240.68*	*13,516.30*
Refunds	**6,040.61**	**546.22**	**1,010.14**	**1,106.76**
Agency, trust, and investment	**113,752.47**	**61,730.15**	**87,432.67**	**97,068.90**
Taxes and licenses for State	*70,254.34*	*59,747.25*	*56,938.44*	*52,643.40*
Taxes for county	*38,966.92*	–	*29,898.19*	*24,196.75*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*4,531.21*	*1,982.90*	*596.04*	*20,228.75*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$564,519.24	$528,630.72	$768,098.01	$539,907.31
Premiums	36.30	–	1,728.43	–
Municipal indebtedness	420,000.00	370,000.00	1,020,250.00	285,000.00
Transfers and refunds	6,457.56	546.22	5,250.82	34,623.06
Agency, trust, and investment	113,752.47	61,730.15	87,432.67	97,068.90
Total receipts	**$1,104,765.57**	**$960,907.09**	**$1,882,759.93**	**$956,599.27**
Balance on hand, including funds	*10,777.64*	*178,116.47*	*40,761.77*	*142,549.83*
GRAND TOTAL	**$1,115,543.21**	**$1,139,023.56**	**$1,923,521.70**	**$1,099,149.10**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Greenfield Population 15,462	Winthrop Population 15,455	Methuen Population 15,189	Weymouth Population 15,057
Maintenance	**$449,135.66**	**$421,513.20**	**$581,481.39**	**$459,145.47**
Departmental	*448,979.66*	*382,233.71*	*530,829.48*	*423,060.86*
General government	25,365.75	19,996.92	38,499.75	23,290.71
Protection of persons and property	25,512.34	65,338.03	83,007.68	47,756.52
Health and sanitation	34,385.53	35,795.05	36,711.28	18,795.36
Highways	106,995.65	38,687.17	135,109.77	76,201.25
Charities	22,653.98	13,060.19	32,507.80	30,080.24
Soldiers' benefits	1,618.64	2,807.00	2,020.00	9,714.49
Schools	207,305.84	182,946.33	199,806.65	168,611.08
Libraries	11,500.00	6,056.40	–	12,478.00
Recreation	5,300.37	14,536.60	1,195.66	8,475.54
Pensions	–	–	–	–
Unclassified	8,341.56	3,010.02	1,970.89	27,657.67
Public service enterprises	–	*34,518.67*	*48,616.46*	*36,084.61*
Electric light	–	–	–	–
Water	–	34,518.67	48,616.46	35,740.27
All other	–	–	–	344.34
Cemeteries	–	*4,760.82*	*2,035.45*	–
Administration of trust funds	*156.00*	–	–	–
Interest	**14,965.24**	**66,283.22**	**42,413.66**	**21,824.46**
Loans, general purposes	*14,965.24*	*48,394.73*	*33,543.66*	*17,699.54*
Loans, public service enterprises	–	*17,418.81*	*8,870.00*	*4,124.92*
Loans, cemeteries	–	*469.68*	–	–
Outlays	**159,699.05**	**177,612.20**	**168,397.02**	**60,471.25**
Departmental	*159,699.05*	*172,195.24*	*155,221.09*	*50,338.94*
General government	–	–	592.30	–
Protection of persons and property	–	331.00	30,348.00	1,090.98
Health and sanitation	73,331.55	5,314.68	15,871.05	311.42
Highways	77,736.61	27,188.12	44,234.96	35,569.88
Charities	472.53	–	–	–
Schools	3,543.43	138,861.44	63,579.50	10,775.50
Libraries	1,462.18	–	–	–
Recreation	3,152.75	500.00	595.28	2,591.16
Unclassified	–	–	–	–
Public service enterprises	–	*3,234.96*	*13,175.93*	*10,132.31*
Electric light	–	–	–	–
Water	–	3,234.96	13,175.93	10,132.31
All other	–	–	–	–
Cemeteries	–	*2,182.00*	–	–
Municipal indebtedness	**359,000.00**	**306,909.03**	**882,000.00**	**345,152.04**
From sinking funds	–	–	–	*20,000.00*
From revenue and other sources	*24,000.00*	*71,909.03*	*37,000.00*	*25,152.04*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*335,000.00*	*235,000.00*	*845,000.00*	*300,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**416.95**	–	**4,240.68**	**33,516.30**
To sinking funds from revenue	–	–	*3,566.67*	*1,900.00*
All other	*416.95*	–	*674.01*	*31,616.30*
Refunds	**6,040.61**	**546.22**	**1,010.14**	**1,106.76**
Agency, trust, and investment	**113,811.81**	**61,736.68**	**98,511.22**	**80,702.19**
Taxes and licenses for State	*70,254.34*	*59,747.25*	*56,938.44*	*52,643.40*
Taxes for county	*38,966.92*	–	*29,898.19*	*24,196.75*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*4,590.55*	*1,989.43*	*11,674.59*	*3,862.04*
All other	–	–	–	–
RECAPITULATION.				
Maintenance and interest	$464,100.90	$487,796.42	$623,895.05	$480,969.93
Permanent debt (except from sinking funds)	24,000.00	71,909.03	37,000.00	25,152.04
Sinking fund requirements from revenue	–	–	3,566.67	1,900.00
Outlays	159,699.05	177,612.20	168,397.02	60,471.25
Permanent debt from sinking funds	–	–	–	20,000.00
Bonds refunded, current year	–	–	–	–
Temporary loans	335,000.00	235,000.00	845,000.00	300,000.00
Transfers (except to sinking funds) and refunds	6,457.56	546.22	1,684.15	32,723.06
Agency, trust, and investment	113,811.81	61,736.68	98,511.22	80,702.19
Total payments	**$1,103,069.32**	**$1,034,600.55**	**$1,778,054.11**	**$1,001,918.47**
Balance on hand, including funds	*12,473.89*	*104,423.01*	*145,467.59*	*97,230.63*
GRAND TOTAL	**$1,115,543.21**	**$1,139,023.56**	**$1,923,521.70**	**$1,099,149.10**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Southbridge POPULATION 14,245	Milford POPULATION 13,471	West Springfield POPULATION 13,443	Webster POPULATION 13,258
REVENUE.	**$381,885.23**	**$348,022.72**	**$576,181.44**	**$393,956.19**
General	**352,416.69**	**315,278.87**	**444,410.43**	**326,279.12**
Taxes	*343,326.68*	*312,086.50*	*439,127.32*	*319,383.55*
Property, poll, and income	311,360.85	290,909.32	387,582.83	298,922.28
Corporation, bank, etc.	31,965.83	21,177.18	51,544.49	20,461.27
Licenses and permits	*979.00*	*1,126.50*	*911.25*	*764.50*
Fines and forfeits	*1,879.50*	*707.14*	*1,333.00*	*1,471.85*
Grants and gifts	*6,231.51*	*1,358.73*	*3,038.86*	*4,659.22*
For expenses	6,231.51	1,358.73	3,038.86	4,659.22
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**29,468.54**	**32,743.85**	**131,771.01**	**67,677.07**
Special assessments	*2,355.11*	*1,964.53*	*6,662.30*	*3,200.06*
To meet expenses	–	862.73	2,553.36	–
To meet outlays	2,355.11	1,101.80	4,108.94	3,200.06
Privileges	–	–	–	–
Departmental	*21,343.65*	*25,197.12*	*19,131.12*	*21,962.25*
General government	802.50	2,381.90	1,611.65	2.25
Protection of persons and property	167.58	153.80	361.85	1,731.51
Health and sanitation	772.70	110.00	437.64	398.00
Highways	70.35	61.42	2,071.36	400.53
Charities	14,302.70	17,203.08	3,575.77	14,055.79
Soldiers' benefits	1,285.63	3,008.50	1,045.00	977.51
Schools	3,610.80	1,774.50	9,125.03	3,486.23
Libraries	331.39	126.12	539.50	150.43
Recreation	–	344.80	–	120.00
Unclassified	–	33.00	363.32	640.00
Public service enterprises	–	–	*84,811.84*	*32,574.70*
Electric light	–	–	–	–
Water	–	–	84,811.84	32,574.70
All other	–	–	–	–
Cemeteries	*1,792.95*	*1,701.29*	–	*1,264.25*
Interest	*3,976.83*	*3,880.91*	*21,165.75*	*8,675.81*
On sinking funds	1,584.50	–	11,772.78	–
On trust and investment funds	49.91	–	489.36	4,138.72
All other	2,342.42	3,880.91	8,903.61	4,537.09
NON-REVENUE.	**$394,052.76**	**$396,936.42**	**$479,580.57**	**$365,947.14**
Offsets to outlays	–	–	**17,060.67**	–
Departmental	–	–	*13,271.87*	–
Public service enterprises	–	–	*3,788.80*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**332,110.00**	**327,525.00**	**365,210.49**	**249,000.00**
Loans, general purposes	*17,100.00*	*12,500.00*	*54,000.00*	*27,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*315,000.00*	*315,000.00*	*310,000.00*	*222,000.00*
Unpaid warrants or orders, current year	–	–	*271.48*	–
Premiums	*10.00*	*25.00*	*939.01*	–
Transfers	**600.00**	–	**12,700.00**	**3,523.90**
From sinking funds	–	–	–	–
All other	*600.00*	–	*12,700.00*	*3,523.90*
Refunds	**138.00**	**131.43**	**1,621.83**	**626.85**
Agency, trust, and investment	**61,204.76**	**69,279.99**	**82,987.58**	**112,796.39**
Taxes and licenses for State	*43,515.46*	*51,973.81*	*50,979.00*	*39,499.91*
Taxes for county	*14,696.00*	*15,681.00*	*13,685.98*	*13,220.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,993.30*	*1,625.18*	*18,322.60*	*60,076.48*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$381,885.23	$348,022.72	$593,242.11	$393,956.19
Premiums	10.00	25.00	939.01	–
Municipal indebtedness	332,100.00	327,500.00	364,271.48	249,000.00
Transfers and refunds	738.00	131.43	14,321.83	4,150.75
Agency, trust, and investment	61,204.76	69,279.99	82,987.58	112,796.39
Total receipts	**$775,937.99**	**$744,959.14**	**$1,055,762.01**	**$759,903.33**
Balance on hand, including funds	*42,100.61*	*33,212.26*	*150,112.41*	*22,637.24*
GRAND TOTAL	**$818,038.60**	**$778,171.40**	**$1,205,874.42**	**$782,540.57**

Graded According to Population of 1920 — Continued.

PAYMENTS.	**Southbridge** POPULATION 14,245	**Milford** POPULATION 13,471	**West Springfield** POPULATION 13,443	**Webster** POPULATION 13,258
Maintenance	**$305,085.93**	**$329,942.91**	**$483,089.76**	**$311,206.49**
Departmental	*301,902.99*	*327,910.27*	*443,772.39*	*291,702.74*
General government	18,131.04	19,476.32	25,860.11	19,562.71
Protection of persons and property	49,413.44	34,537.20	80,245.51	27,212.29
Health and sanitation	19,129.06	13,904.28	18,594.69	11,244.01
Highways	50,240.14	59,979.89	68,552.16	41,445.81
Charities	35,217.97	45,331.06	19,496.33	36,816.18
Soldiers' benefits	3,937.10	6,217.55	2,021.74	4,062.19
Schools	113,508.56	142,070.70	213,219.13	136,372.89
Libraries	6,241.01	1,199.98	6,519.58	7,775.85
Recreation	2,950.00	1,720.25	2,715.39	2,552.17
Pensions	–	530.40	868.00	–
Unclassified	3,134.67	2,942.64	5,679.75	4,658.64
Public service enterprises	*188.80*	–	*39,317.37*	*17,718.40*
Electric light	–	–	–	–
Water	–	–	39,317.37	17,716.40
All other	188.80	–	–	2.00
Cemeteries	*2,994.14*	*2,032.64*	–	*1,785.35*
Administration of trust funds	–	–	–	–
Interest	**17,398.17**	**17,097.22**	**44,765.69**	**9,352.14**
Loans, general purposes	*17,398.17*	*17,097.22*	*28,920.69*	*8,407.14*
Loans, public service enterprises	–	–	*15,845.00*	*945.00*
Loans, cemeteries	–	–	–	–
Outlays	**56,628.87**	**20,856.60**	**214,400.59**	**91,306.61**
Departmental	*56,628.87*	*20,856.60*	*146,536.08*	*88,624.51*
General government	–	607.00	415.28	448.00
Protection of persons and property	2,056.25	403.50	870.64	–
Health and sanitation	1,847.12	11,269.67	67,642.46	21,228.87
Highways	32,056.29	7,846.88	58,773.39	15,250.00
Charities	19,500.00	729.55	–	–
Schools	1,169.21	–	18,439.31	–
Libraries	–	–	–	51,073.15
Recreation	–	–	395.00	624.49
Unclassified	–	–	–	–
Public service enterprises	–	–	*67,864.51*	*2,682.10*
Electric light	–	–	–	–
Water	–	–	67,864.51	2,682.10
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**325,300.00**	**331,792.70**	**282,812.61**	**265,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*25,300.00*	*21,000.00*	*32,500.00*	*15,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*300,000.00*	*310,000.00*	*250,000.00*	*250,000.00*
Warrants or orders, previous years	–	*792.70*	*312.61*	–
Transfers	**600.00**	–	**12,700.00**	**3,523.90**
To sinking funds from revenue	–	–	*10,700.00*	–
All other	*600.00*	–	*2,000.00*	*3,523.90*
Refunds	**138.00**	**131.43**	**1,621.83**	**626.85**
Agency, trust, and investment	**63,330.31**	**69,279.99**	**107,616.14**	**63,233.63**
Taxes and licenses for State	*43,515.46*	*51,973.81*	*50,979.00*	*39,499.91*
Taxes for county	*14,696.00*	*15,681.00*	*13,685.98*	*13,220.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*5,118.85*	*1,625.18*	*42,951.16*	*10,513.72*
All other	–	–	–	–
RECAPITULATION.				
Maintenance and interest	$322,484.10	$347,040.13	$527,855.45	$320,558.63
Permanent debt (except from sinking funds)	25,300.00	21,000.00	32,500.00	15,000.00
Sinking fund requirements from revenue	–	–	10,700.00	–
Outlays	56,628.87	20,856.60	214,400.59	91,306.61
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	300,000.00	310,792.70	250,312.61	250,000.00
Transfers (except to sinking funds) and refunds	738.00	131.43	3,621.83	4,150.75
Agency, trust, and investment	63,330.31	69,279.99	107,616.14	63,233.63
Total payments	**$768,481.28**	**$769,100.85**	**$1,147,006.62**	**$744,249.62**
Balance on hand, including funds	*49,557.32*	*9,070.55*	*58,867.80*	*38,290.95*
GRAND TOTAL	**$818,038.60**	**$778,171.40**	**$1,205,874.42**	**$782,540.57**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Plymouth POPULATION 13,045	Wakefield POPULATION 13,025	Clinton POPULATION 12,979	Adams POPULATION 12,967
REVENUE.	**$607,170.94**	**$759,178.96**	**$432,965.89**	**$400,540.69**
General	**545,061.76**	**477,382.08**	**356,939.43**	**347,249.56**
Taxes	*538,555.66*	*470,986.92*	*352,491.85*	*344,312.45*
Property, poll, and income	476,876.72	428,068.05	293,450.26	268,922.56
Corporation, bank, etc.	61,678.94	42,918.87	59,041.59	75,389.89
Licenses and permits	*1,449.25*	*508.00*	*966.50*	*322.00*
Fines and forfeits	*660.46*	*1,310.00*	*1,878.14*	*1,827.50*
Grants and gifts	*4,396.39*	*4,577.16*	*1,602.94*	*774.44*
For expenses	4,396.39	4,577.16	1,602.94	774.44
For outlays	–	–	–	–
All other	–	–	–	*13.17*
Commercial	**62,109.18**	**281,796.88**	**76,026.46**	**53,291.13**
Special assessments	*938.22*	*7,157.01*	*1,785.70*	*9,966.83*
To meet expenses	938.22	4,218.78	863.51	7,650.04
To meet outlays	–	2,938.23	922.19	2,316.79
Privileges	*110.00*	*408.34*	–	*1,186.33*
Departmental	*11,780.23*	*10,514.39*	*16,159.52*	*35,193.96*
General government	476.14	668.50	3,581.55	1,559.60
Protection of persons and property	979.33	343.36	1,955.55	276.94
Health and sanitation	816.69	239.81	2,631.50	463.87
Highways	423.50	460.50	59.36	874.55
Charities	4,145.48	2,639.45	6,238.35	29,403.50
Soldiers' benefits	2,771.00	2,164.00	840.00	600.00
Schools	841.39	2,746.57	545.49	1,635.30
Libraries	–	382.52	301.22	380.20
Recreation	1,326.70	–	6.50	–
Unclassified	–	869.68	–	–
Public service enterprises	*39,294.20*	*255,418.91*	*40,323.70*	–
Electric light	–	[1] 199,729.74	–	–
Water	38,936.95	55,689.17	40,323.70	–
All other	357.25	–	–	–
Cemeteries	*5,463.51*	*355.90*	*5,025.90*	*1,250.98*
Interest	*4,523.02*	*7,942.33*	*12,731.64*	*5,693.03*
On sinking funds	–	–	9,270.80	1,509.37
On trust and investment funds	745.71	1,144.96	1,277.22	1,373.21
All other	3,777.31	6,797.37	2,183.62	2,810.45
NON-REVENUE.	**$495,585.25**	**$702,386.81**	**$462,541.04**	**$384,348.13**
Offsets to outlays	**1,233.09**	**7,782.52**	**836.09**	–
Departmental	*1,233.09*	*6,649.47*	*700.00*	–
Public service enterprises	–	*1,133.05*	*136.09*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**382,662.36**	**614,134.00**	**282,500.00**	**288,081.50**
Loans, general purposes	*51,889.66*	*150,000.00*	*17,500.00*	*47,000.00*
Loans, public service enterprises	–	*25,000.00*	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*330,000.00*	*435,000.00*	*265,000.00*	*240,000.00*
Unpaid warrants or orders, current year	*492.50*	–	–	–
Premiums	*280.20*	*4,134.00*	–	*1,081.50*
Transfers	**4,160.06**	**196.00**	**54,508.46**	**21,246.81**
From sinking funds	–	–	*51,500.00*	*15,000.00*
All other	*4,160.06*	*196.00*	*3,008.46*	*6,246.81*
Refunds	**1,892.13**	**1,757.22**	**780.19**	**3,489.95**
Agency, trust, and investment	**105,637.61**	**78,517.07**	**123,916.30**	**71,529.87**
Taxes and licenses for State	*68,537.90*	*51,617.80*	*42,153.80*	*40,889.54*
Taxes for county	*31,950.02*	*20,750.07*	*15,681.00*	*15,294.99*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*5,149.69*	*6,149.20*	*66,081.50*	*15,345.34*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$608,404.03	$766,961.48	$433,801.98	$400,540.69
Premiums	280.20	4,134.00	–	1,081.50
Municipal indebtedness	382,382.16	610,000.00	282,500.00	287,000.00
Transfers and refunds	6,052.19	1,953.22	55,288.65	24,736.76
Agency, trust, and investment	105,637.61	78,517.07	123,916.30	71,529.87
Total receipts	**$1,102,756.19**	**$1,461,565.77**	**$895,506.93**	**$784,888.82**
Balance on hand, including funds	*21,581.76*	*21,365.54*	*53,935.18*	*4,999.89*
GRAND TOTAL	**$1,124,337.95**	**$1,482,931.31**	**$949,442.11**	**$789,888.71**

[1] Includes $100,240.18 from gas.

Graded According to Population of 1920 — Continued.

PAYMENTS.	Plymouth Population 13,045	Wakefield Population 13,025	Clinton Population 12,979	Adams Population 12,967
Maintenance	**$497,161.85**	**$651,143.29**	**$368,428.06**	**$297,941.82**
Departmental	*465,923.08*	*440,095.19*	*337,840.11*	*296,483.21*
General government	17,968.17	20,642.09	20,819.04	17,383.20
Protection of persons and property	65,667.82	63,938.00	59,112.82	29,743.33
Health and sanitation	37,481.84	25,978.16	23,550.83	18,765.74
Highways	67,841.00	65,364.71	50,425.73	43,312.11
Charities	17,367.32	28,520.70	20,686.82	61,564.88
Soldiers' benefits	8,620.16	4,071.00	2,492.00	1,553.20
Schools	201,688.30	202,751.85	141,005.79	109,179.78
Libraries	5,096.12	8,941.22	9,685.55	7,976.50
Recreation	40,752.91	12,857.93	5,489.35	–
Pensions	–	–	352.13	–
Unclassified	3,439.44	7,029.53	4,220.05	7,004.47
Public service enterprises	*19,291.06*	*210,178.89*	*22,850.27*	–
Electric light	–	[1] 180,411.97	–	–
Water	19,238.36	29,766.92	22,850.27	–
All other	52.70	–	–	–
Cemeteries	*11,947.71*	*869.21*	*7,637.68*	*1,458.61*
Administration of trust funds	–	–	*100.00*	–
Interest	**17,102.51**	**39,911.60**	**22,587.28**	**13,753.01**
Loans, general purposes	*15,730.01*	*31,178.68*	*16,087.28*	*13,753.01*
Loans, public service enterprises	*1,372.50*	*8,732.92*	*6,100.00*	–
Loans, cemeteries	–	–	*400.00*	–
Outlays	**108,470.24**	**114,370.77**	**60,530.37**	**57,623.76**
Departmental	*102,428.73*	*68,194.11*	*53,611.62*	*57,623.76*
General government	869.20	–	–	–
Protection of persons and property	2,344.57	3,060.19	691.05	–
Health and sanitation	61,293.34	16,450.10	7,398.86	37,858.46
Highways	26,242.09	26,750.28	34,278.56	18,809.58
Charities	–	–	–	–
Schools	4,879.50	21,893.54	1,518.61	955.72
Libraries	–	–	–	–
Recreation	5,429.67	–	1,124.54	–
Unclassified	1,370.36	40.00	8,600.00	–
Public service enterprises	*4,526.76*	*46,176.66*	*6,918.75*	–
Electric light	–	[1] 42,154.40	–	–
Water	4,526.76	4,022.26	6,918.75	–
All other	–	–	–	–
Cemeteries	*1,514.75*	–	–	–
Municipal indebtedness	**371,679.16**	**469,448.48**	**321,136.69**	**284,000.00**
From sinking funds	–	–	[2] *51,500.00*	*15,000.00*
From revenue and other sources	*31,166.66*	[3] *54,448.48*	*19,636.69*	*14,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*340,000.00*	*415,000.00*	*250,000.00*	*255,000.00*
Warrants or orders, previous years	*512.50*	–	–	–
Transfers	**4,160.06**	**196.00**	**54,508.46**	**21,246.81**
To sinking funds from revenue	–	–	*1,990.24*	*4,811.80*
All other	*4,160.06*	*196.00*	*52,518.22*	*16,435.01*
Refunds	**1,892.13**	**1,757.22**	**780.19**	**3,489.95**
Agency, trust, and investment	**105,695.89**	**78,055.66**	**83,569.62**	**64,423.13**
Taxes and licenses for State	*68,537.90*	*51,617.80*	*42,153.80*	*40,889.54*
Taxes for county	*31,950.02*	*20,750.07*	*15,681.00*	*15,294.99*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*5,207.97*	*5,687.79*	*25,734.82*	*8,238.60*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$514,264.36	$691,054.89	$391,015.34	$311,694.83
Permanent debt (except from sinking funds)	31,166.66	[3] 54,448.48	19,636.69	14,000.00
Sinking fund requirements from revenue	–	–	1,990.24	4,811.80
Outlays	108,470.24	114,370.77	60,530.37	57,623.76
Permanent debt from sinking funds	–	–	[2] 51,500.00	15,000.00
Bonds refunded, current year	–	–	–	–
Temporary loans	340,512.50	415,000.00	250,000.00	255,000.00
Transfers (except to sinking funds) and refunds	6,052.19	1,953.22	53,298.41	19,924.96
Agency, trust, and investment	105,695.89	78,055.66	83,569.62	64,423.13
Total payments	**$1,106,161.84**	**$1,354,883.02**	**$911,540.67**	**$742,478.48**
Balance on hand, including funds	*18,176.11*	*128,048.29*	*37,901.44*	*47,410.23*
GRAND TOTAL	**$1,124,337.95**	**$1,482,931.31**	**$949,442.11**	**$789,888.71**

[1] Includes gas, amount not specified.

[2] Includes serial payments amounting to $1,500.

[3] Includes $5,985.95 paid from reimbursements from State and county for highway construction.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Norwood POPULATION 12,627	Easthampton POPULATION 11,261	Danvers POPULATION 11,108	Natick POPULATION 10,907
REVENUE.	**$689,995.13**	**$317,265.11**	**$491,761.41**	**$515,158.45**
General	**464,842.38**	**274,458.51**	**320,992.49**	**381,984.87**
Taxes	*460,730.72*	*267,464.44*	*318,102.27*	*377,042.49*
Property, poll, and income	418,664.98	234,363.13	294,314.34	349,818.97
Corporation, bank, etc.	42,065.74	33,101.31	23,787.93	27,223.52
Licenses and permits	*894.00*	*961.00*	*228.00*	*272.90*
Fines and forfeits	*2,384.00*	*3,831.60*	*501.04*	*638.93*
Grants and gifts	*833.66*	*2,201.57*	*2,161.18*	*4,030.55*
For expenses	833.66	2,201.57	1,161.18	4,030.55
For outlays	–	–	1,000.00	–
All other	–	–	–	–
Commercial	**225,152.75**	**42,806.60**	**170,768.92**	**133,173.58**
Special assessments	*6,523.66*	*330.00*	*1,214.86*	*4,178.06*
To meet expenses	6,523.66	–	1,214.86	4,178.06
To meet outlays	–	330.00	–	–
Privileges	–	–	–	*50.00*
Departmental	*7,913.76*	*13,610.47*	*15,529.75*	[1] *71,746.98*
General government	829.26	836.50	495.56	52.83
Protection of persons and property	1,812.34	300.35	356.30	492.34
Health and sanitation	1,346.16	1,673.35	238.18	17,999.57
Highways	443.15	99.58	774.39	756.80
Charities	77.91	6,646.03	4,313.16	45,719.14
Soldiers' benefits	147.00	150.00	3,538.55	3,529.00
Schools	1,570.34	3,898.66	4,161.29	1,848.71
Libraries	425.59	–	–	1,023.18
Recreation	–	–	–	122.50
Unclassified	1,262.01	6.00	1,652.32	[1] 202.91
Public service enterprises	*200,095.48*	*25,087.46*	*150,875.02*	*39,607.70*
Electric light	160,790.04	–	87,567.64	–
Water	39,305.44	25,087.46	63,307.38	39,562.50
All other	–	–	–	45.20
Cemeteries	*4,861.12*	*385.30*	–	–
Interest	*5,758.73*	*3,393.37*	*3,149.29*	*17,590.84*
On sinking funds	–	–	1,463.86	3,415.57
On trust and investment funds	21.25	420.10	446.30	4,459.55
All other	5,737.48	2,973.27	1,239.13	9,715.72
NON-REVENUE.	**$693,712.54**	**$182,896.30**	**$252,110.14**	**$497,500.08**
Offsets to outlays	**23,118.37**	**3,493.20**	**22,719.73**	**7,765.67**
Departmental	*15,267.19*	*3,493.20*	*19,773.02*	*3,666.66*
Public service enterprises	*7,851.18*	–	*2,946.71*	*4,099.01*
Cemeteries	–	–	–	–
Municipal indebtedness	**553,312.40**	**110,000.00**	**163,000.00**	**336,700.00**
Loans, general purposes	*124,050.00*	–	–	*21,700.00*
Loans, public service enterprises	*53,600.00*	–	*3,000.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*375,000.00*	*110,000.00*	*160,000.00*	*315,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*662.40*	–	–	–
Transfers	**283.47**	**651.02**	**10,155.26**	**33,021.17**
From sinking funds	–	–	–	*5,000.00*
All other	*283.47*	*651.02*	*10,155.26*	*28,021.17*
Refunds	**3,265.94**	**247.96**	**294.41**	**5,254.92**
Agency, trust, and investment	**113,732.36**	**68,504.12**	**55,940.74**	**114,758.32**
Taxes and licenses for State	*67,041.03*	*42,602.24*	*35,941.11*	*36,843.00*
Taxes for county	*33,216.33*	*23,955.45*	*18,904.70*	*14,181.71*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*13,475.00*	*1,946.43*	*1,094.93*	*63,733.61*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$713,113.50	$320,758.31	$514,481.14	$522,924.12
Premiums	662.40	–	–	–
Municipal indebtedness	552,650.00	110,000.00	163,000.00	336,700.00
Transfers and refunds	3,549.41	898.98	10,449.67	38,276.09
Agency, trust, and investment	113,732.36	68,504.12	55,940.74	114,758.32
Total receipts	**$1,383,707.67**	**$500,161.41**	**$743,871.55**	**$1,012,658.53**
Balance on hand, including funds	*44,493.74*	*106,112.45*	*26,755.39*	*29,773.71*
GRAND TOTAL	**$1,428,201.41**	**$606,273.86**	**$770,626.94**	**$1,042,432.24**

[1] Includes $202.91 from administration of trust funds. See "Unclassified."

Graded According to Population of 1920 — Continued.

PAYMENTS.	Norwood Population 12,627	Easthampton Population 11,261	Danvers Population 11,108	Natick Population 10,907
Maintenance	**$549,171.91**	**$292,158.15**	**$397,534.48**	**$424,220.99**
Departmental	*384,827.33*	*268,213.43*	*291,795.00*	*403,223.53*
General government	27,446.70	18,280.74	19,378.16	20,135.45
Protection of persons and property	41,936.50	40,108.29	40,472.08	48,604.94
Health and sanitation	30,548.88	20,217.56	6,477.78	21,595.72
Highways	48,315.39	40,046.13	50,371.04	64,832.89
Charities	22,036.41	22,501.04	15,424.66	79,980.65
Soldiers' benefits	1,428.28	316.00	11,412.62	6,755.75
Schools	196,840.24	118,379.09	132,817.13	141,467.55
Libraries	8,953.68	5,500.00	4,300.00	10,688.48
Recreation	922.65	–	5,819.45	6,993.85
Pensions	–	–	–	–
Unclassified	6,398.60	2,864.58	5,322.08	2,168.25
Public service enterprises	*159,756.90*	*21,783.57*	*105,739.48*	*20,894.55*
Electric light	126,806.45	–	74,493.19	–
Water	32,950.45	21,783.57	31,246.29	20,894.55
All other	–	–	–	–
Cemeteries	*4,587.68*	*2,161.15*	–	–
Administration of trust funds	–	–	–	*102.91*
Interest	**49,344.26**	**5,049.94**	**14,535.50**	**34,840.54**
Loans, general purposes	*41,886.32*	*4,629.94*	*4,891.75*	*29,880.54*
Loans, public service enterprises	*7,457.94*	*420.00*	*9,643.75*	*4,960.00*
Loans, cemeteries	–	–	–	–
Outlays	**210,784.72**	**53,959.23**	**84,789.88**	**52,130.31**
Departmental	*130,061.13*	*51,290.47*	*56,629.17*	*41,857.35*
General government	–	1,184.14	–	–
Protection of persons and property	64.26	9,074.93	1,928.93	10,083.93
Health and sanitation	39,295.91	4,693.86	4,344.92	10,138.25
Highways	35,525.46	36,337.54	49,040.61	21,635.17
Charities	–	–	–	–
Schools	53,087.50	–	172.05	–
Libraries	2,088.00	–	–	–
Recreation	–	–	1,142.66	–
Unclassified	–	–	–	–
Public service enterprises	*77,088.33*	*2,668.76*	*28,160.71*	*10,272.96*
Electric light	28,612.27	–	10,174.78	–
Water	48,476.06	2,668.76	17,985.93	10,272.96
All other	–	–	–	–
Cemeteries	*3,635.26*	–	–	–
Municipal indebtedness	**448,050.00**	**126,000.00**	**168,200.00**	**298,200.00**
From sinking funds	–	–	–	*5,000.00*
From revenue and other sources	*98,050.00*	*16,000.00*	*8,200.00*	*18,200.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*350,000.00*	*110,000.00*	*160,000.00*	*275,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**283.47**	**651.02**	**10,155.26**	**33,021.17**
To sinking funds from revenue	–	–	*8,655.26*	*24,617.67*
All other	*283.47*	*651.02*	*1,500.00*	*8,403.50*
Refunds	**3,265.94**	**247.96**	**294.41**	**5,254.92**
Agency, trust, and investment	**112,333.36**	**68,518.72**	**67,773.76**	**137,100.01**
Taxes and licenses for State	*67,041.03*	*42,602.24*	*35,941.11*	*36,843.00*
Taxes for county	*33,216.33*	*23,955.45*	*18,904.70*	*14,181.71*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*12,076.00*	*1,961.03*	*12,927.95*	*86,075.30*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$598,516.17	$297,208.09	$412,069.98	$459,061.53
Permanent debt (except from sinking funds)	98,050.00	16,000.00	8,200.00	18,200.00
Sinking fund requirements from revenue	–	–	8,655.26	24,617.67
Outlays	210,784.72	53,959.23	84,789.88	52,130.31
Permanent debt from sinking funds	–	–	–	5,000.00
Bonds refunded, current year	–	–	–	–
Temporary loans	350,000.00	110,000.00	160,000.00	275,000.00
Transfers (except to sinking funds) and refunds	3,549.41	898.98	1,794.41	13,658.42
Agency, trust, and investment	112,333.36	68,518.72	67,773.76	137,100.01
Total payments	**$1,373,233.66**	**$546,585.02**	**$743,283.29**	**$984,767.94**
Balance on hand, including funds	*54,967.75*	*59,688.84*	*27,343.65*	*57,664.30*
GRAND TOTAL	**$1,428,201.41**	**$606,273.86**	**$770,626.94**	**$1,042,432.24**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Saugus POPULATION 10,874	Dedham POPULATION 10,792	Belmont POPULATION 10,749	Braintree POPULATION 10,580
REVENUE.	**$359,852.76**	**$550,668.53**	**$566,732.50**	**$544,239.29**
General	**293,329.27**	**506,894.17**	**416,009.50**	**335,605.68**
Taxes	*291,116.03*	*504,317.30*	*413,390.37*	*332,392.64*
Property, poll, and income	288,463.85	488,425.52	391,057.96	298,909.86
Corporation, bank, etc.	2,652.18	15,891.78	22,332.41	33,482.78
Licenses and permits	*331.75*	*370.50*	*498.00*	*681.25*
Fines and forfeits	*1,101.00*	*884.00*	*125.55*	*775.76*
Grants and gifts	*780.49*	*1,322.37*	*1,995.58*	*1,756.03*
For expenses	780.49	1,322.37	1,995.58	1,256.03
For outlays	–	–	–	500.00
All other	–	–	–	–
Commercial	**66,523.49**	**43,774.36**	**150,723.00**	**208,633.61**
Special assessments	*1,831.02*	*6,601.23*	*5,742.79*	*2,241.45*
To meet expenses	1,831.02	6,601.23	3,915.14	2,241.45
To meet outlays	–	–	1,827.65	–
Privileges	*452.77*	–	–	–
Departmental	*24,708.32*	*24,900.59*	*11,821.33*	*17,603.43*
General government	607.50	1,483.04	1,162.20	2,156.00
Protection of persons and property	121.44	196.52	247.95	341.93
Health and sanitation	408.96	2,662.86	3,861.57	528.23
Highways	320.52	–	658.37	3.25
Charities	18,384.89	10,124.81	2,515.99	10,667.45
Soldiers' benefits	2,639.00	927.82	654.50	1,785.17
Schools	1,004.20	7,971.53	2,067.25	510.15
Libraries	15.04	486.35	362.20	235.34
Recreation	–	92.60	41.30	–
Unclassified	1,206.77	955.06	250.00	1,375.91
Public service enterprises	*28,806.65*	–	*122,467.14*	*176,950.31*
Electric light	–	–	84,922.90	112,433.74
Water	28,806.65	–	37,544.24	64,516.57
All other	–	–	–	–
Cemeteries	*5,342.90*	*3,078.00*	*2,223.86*	–
Interest	*5,381.83*	*9,194.54*	*8,462.88*	*11,838.42*
On sinking funds	–	–	3,458.11	3,004.66
On trust and investment funds	91.38	6,045.71	–	2,468.40
All other	5,290.45	3,148.83	5,004.77	6,365.36
NON-REVENUE.	**$332,438.28**	**$319,099.05**	**$312,239.36**	**$682,938.08**
Offsets to outlays	**183.38**	**70,246.11**	**2,718.35**	–
Departmental	–	*70,246.11*	–	–
Public service enterprises	*183.38*	–	*2,718.35*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**280,000.00**	**150,000.00**	**230,741.05**	**320,000.50**
Loans, general purposes	–	–	*20,500.00*	–
Loans, public service enterprises	–	–	*15,000.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*280,000.00*	*150,000.00*	*195,000.00*	*320,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	*241.05*	*.50*
Transfers	–	**4,281.84**	**4,162.08**	**163,317.47**
From sinking funds	–	–	–	*150,000.00*
All other	–	*4,281.84*	*4,162.08*	*13,317.47*
Refunds	**857.97**	**478.48**	**711.99**	**1,112.87**
Agency, trust, and investment	**51,396.93**	**94,092.62**	**73,905.89**	**198,507.24**
Taxes and licenses for State	*31,530.80*	*53,801.20*	*46,687.11*	*37,314.59*
Taxes for county	*16,747.09*	*24,283.48*	*19,630.47*	*17,171.89*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*3,119.04*	*16,007.94*	*7,588.31*	*144,020.76*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$360,036.14	$620,914.64	$569,450.85	$544,239.29
Premiums	–	–	241.05	.50
Municipal indebtedness	280,000.00	150,000.00	230,500.00	320,000.00
Transfers and refunds	857.97	4,760.32	4,874.07	164,430.34
Agency, trust, and investment	51,396.93	94,092.62	73,905.89	198,507.24
Total receipts	**$692,291.04**	**$869,767.58**	**$878,971.86**	**$1,227,177.37**
Balance on hand, including funds	*29,156.33*	*150,911.71*	*91,141.33*	*54,906.37*
GRAND TOTAL	**$721,447.37**	**$1,020,679.29**	**$970,113.19**	**$1,282,083.74**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Saugus Population 10,874	Dedham Population 10,792	Belmont Population 10,749	Braintree Population 10,580
Maintenance	**$309,965.01**	**$447,125.39**	**$466,823.97**	**$454,508.63**
Departmental	*283,331.14*	*437,082.11*	*384,975.91*	*345,727.48*
General government	20,779.07	21,744.69	25,161.97	19,729.87
Protection of persons and property	36,907.73	72,972.18	55,025.71	38,109.49
Health and sanitation	7,302.93	28,894.56	31,924.64	12,396.39
Highways	33,282.53	61,018.16	76,434.71	75,253.48
Charities	24,964.86	32,463.32	5,651.39	28,960.59
Soldiers' benefits	6,178.75	3,540.10	1,335.75	4,059.50
Schools	139,832.03	184,518.54	163,248.92	144,870.59
Libraries	2,476.61	11,082.57	9,550.50	5,536.67
Recreation	5,425.97	11,421.44	10,245.93	6,220.88
Pensions	341.60	–	800.00	–
Unclassified	5,839.06	9,426.55	5,596.39	10,590.02
Public service enterprises	*22,282.75*	–	*78,390.07*	*108,350.86*
Electric light	–	–	64,113.23	77,130.34
Water	22,282.75	–	14,276.84	31,220.52
All other	–	–	–	–
Cemeteries	*4,351.12*	*10,043.28*	*3,457.99*	*372.29*
Administration of trust funds	–	–	–	*58.00*
Interest	**27,345.47**	**28,676.74**	**52,850.31**	**18,949.80**
Loans, general purposes	*24,582.97*	*28,676.74*	*41,223.53*	*15,529.80*
Loans, public service enterprises	*2,762.50*	–	*11,626.78*	*3,420.00*
Loans, cemeteries	–	–	–	–
Outlays	**39,970.78**	**145,469.10**	**120,809.26**	**95,018.95**
Departmental	*32,289.35*	*145,469.10*	*83,861.98*	*34,021.10*
General government	–	–	2,091.38	–
Protection of persons and property	7,650.00	2,933.87	–	4,805.08
Health and sanitation	–	4,038.76	16,955.71	–
Highways	16,662.78	29,950.54	9,730.77	20,710.08
Charities	–	–	–	–
Schools	7,026.57	107,773.93	55,084.12	6,002.41
Libraries	–	–	–	–
Recreation	950.00	772.00	–	–
Unclassified	–	–	–	2,503.53
Public service enterprises	*7,681.43*	–	*36,947.28*	*60,997.85*
Electric light	–	–	6,208.73	41,082.82
Water	7,681.43	–	30,738.55	19,815.03
All other	–	–	–	100.00
Cemeteries	–	–	–	–
Municipal indebtedness	**241,871.29**	**185,840.53**	**221,871.10**	**420,212.53**
From sinking funds	–	–	–	*150,000.00*
From revenue and other sources	*21,871.29*	*35,840.53*	*51,871.10*	*20,212.53*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*220,000.00*	*150,000.00*	*170,000.00*	*250,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	**4,281.84**	**4,162.08**	**163,317.47**
To sinking funds from revenue	–	–	*2,317.33*	*6,801.08*
All other	–	*4,281.84*	*1,844.75*	*156,516.39*
Refunds	**857.97**	**478.48**	**711.99**	**1,112.87**
Agency, trust, and investment	**51,396.93**	**96,352.53**	**79,106.34**	**58,336.16**
Taxes and licenses for State	*31,530.80*	*53,801.20*	*46,687.11*	*37,314.59*
Taxes for county	*16,747.09*	*24,283.48*	*19,630.47*	*17,171.89*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*3,119.04*	*18,267.85*	*12,788.76*	*3,849.68*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$337,310.48	$475,802.13	$519,674.28	$473,458.43
Permanent debt (except from sinking funds)	21,871.29	35,840.53	51,871.10	20,212.53
Sinking fund requirements from revenue	–	–	2,317.33	6,801.08
Outlays	39,970.78	145,469.10	120,809.26	95,018.95
Permanent debt from sinking funds	–	–	–	150,000.00
Bonds refunded, current year	–	–	–	–
Temporary loans	220,000.00	150,000.00	170,000.00	250,000.00
Transfers (except to sinking funds) and refunds	857.97	4,760.32	2,556.74	157,629.26
Agency, trust, and investment	51,396.93	96,352.53	79,106.34	58,336.16
Total payments	**$671,407.45**	**$908,224.61**	**$946,335.05**	**$1,211,456.41**
Balance on hand, including funds	*50,039.92*	*112,454.68*	*23,778.14*	*70,627.33*
GRAND TOTAL	**$721,447.37**	**$1,020,679.29**	**$970,113.19**	**$1,282,083.74**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Winchester POPULATION 10,485	Northbridge POPULATION 10,174	Amesbury POPULATION 10,036	Palmer POPULATION 9,896
REVENUE.	**$672,031.39**	**$270,270.73**	**$340,945.76**	**$256,719.77**
General	**595,618.55**	**260,529.81**	**255,706.40**	**243,804.54**
Taxes	*593,403.50*	*256,934.86*	*250,367.35*	*239,239.14*
Property, poll, and income	516,557.33	138,629.34	218,273.29	204,628.22
Corporation, bank, etc.	76,846.17	118,305.52	32,094.06	34,610.92
Licenses and permits	*354.95*	*781.50*	*666.25*	*466.50*
Fines and forfeits	*595.00*	*1,342.15*	*1,280.00*	*1,449.59*
Grants and gifts	*1,265.10*	*1,471.30*	*3,392.80*	*2,649.31*
For expenses	1,265.10	1,471.30	3,392.80	2,649.31
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**76,412.84**	**9,740.92**	**85,239.36**	**12,915.23**
Special assessments	*6,195.28*	*1,351.17*	*7,262.57*	*1,402.84*
To meet expenses	489.18	303.78	7,262.57	777.84
To meet outlays	5,706.10	1,047.39	–	625.00
Privileges	–	–	–	*35.00*
Departmental	[1]*15,109.65*	*6,935.03*	*27,951.19*	*9,179.98*
General government	1,497.35	57.00	3,281.33	–
Protection of persons and property	1,154.22	225.60	438.18	136.20
Health and sanitation	2,079.33	1,154.92	199.37	490.40
Highways	939.94	96.75	550.49	840.21
Charities	5,372.05	3,736.36	5,991.50	2,330.95
Soldiers' benefits	524.50	328.00	1,804.00	360.00
Schools	1,968.36	970.80	15,351.32	4,698.43
Libraries	157.00	–	300.00	20.00
Recreation	–	–	17.50	–
Unclassified	[1]1,416.90	365.60	17.50	303.79
Public service enterprises	*35,710.57*	–	*42,095.86*	–
Electric light	–	–	–	–
Water	35,710.57	–	42,095.86	–
All other	–	–	–	–
Cemeteries	*7,934.79*	*45.00*	*455.34*	*1,711.80*
Interest	*11,462.55*	*1,409.72*	*7,474.40*	*585.61*
On sinking funds	–	–	–	–
On trust and investment funds	2,985.51	99.19	1,624.90	76.68
All other	8,477.04	1,310.53	5,849.50	508.93
NON-REVENUE.	**$584,203.27**	**$269,079.89**	**$284,103.19**	**$205,805.13**
Offsets to outlays	**6,289.80**	**1,027.90**	**2,015.75**	**30,184.40**
Departmental	*3,375.08*	*1,027.90*	*2,015.75*	*30,184.40*
Public service enterprises	*2,914.72*	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**475,001.25**	**216,229.32**	**225,000.00**	**130,950.00**
Loans, general purposes	–	*135,000.00*	–	*30,500.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*475,000.00*	*75,000.00*	*225,000.00*	*100,000.00*
Unpaid warrants or orders, current year	–	*5,773.42*	–	–
Premiums	*1.25*	*455.90*	–	*450.00*
Transfers	**12,956.93**	**22.00**	**188.44**	**–**
From sinking funds	–	–	–	–
All other	*12,956.93*	*22.00*	*188.44*	–
Refunds	**318.34**	**1,426.31**	**639.35**	**749.43**
Agency, trust, and investment	**89,636.95**	**50,374.36**	**56,259.65**	**43,921.30**
Taxes and licenses for State	*56,935.69*	*37,316.66*	*35,711.84*	*33,133.79*
Taxes for county	*25,004.58*	*13,009.00*	*18,596.47*	*8,617.10*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*7,696.68*	*48.70*	*1,951.34*	*2,170.41*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$678,321.19	$271,298.63	$342,961.51	$286,904.17
Premiums	1.25	455 90	–	450.00
Municipal indebtedness	475,000.00	215,773.42	225,000.00	130,500.00
Transfers and refunds	13,275.27	1,448.31	827.79	749.43
Agency, trust, and investment	89,636.95	50,374.36	56,259.65	43,921.30
Total receipts	**$1,256,234.66**	**$539,350.62**	**$625,048.95**	**$462,524.90**
Balance on hand, including funds	*201,846.57*	*6,799.76*	*11,976.72*	*43,321.16*
GRAND TOTAL	**$1,458,081.23**	**$546,150.38**	**$637,025.67**	**$505,846.06**

[1] Includes $7.50 from administration of trust funds.

Graded According to Population of 1920 — Continued.

PAYMENTS.	**Winchester** POPULATION 10,485	**Northbridge** POPULATION 10,174	**Amesbury** POPULATION 10,036	**Palmer** POPULATION 9,896
Maintenance	**$471,865.97**	**$199,200.48**	**$260,818.96**	**$237,543.83**
Departmental	*442,522.24*	*198,706.83*	*246,308.28*	*235,078.60*
General government	36,846.37	7,547.10	15,908.48	10,065.60
Protection of persons and property	66,491.16	14,678.91	36,734.39	8,163.46
Health and sanitation	39,887.23	7,508.85	6,135.67	6,477.56
Highways	75,119.42	36,945.47	40,393.84	52,376.80
Charities	20,798.73	11,880.52	18,964.13	10,191.06
Soldiers' benefits	3,332.00	367.00	3,479.00	336.00
Schools	164,971.15	112,513.10	116,278.06	137,711.15
Libraries	5,165.45	4,153.75	5,940.56	4,524.01
Recreation	17,731.91	426.70	1,132.28	2,060.73
Pensions	3,031.00	–	–	–
Unclassified	9,147.82	2,685.43	1,341.87	3,172.23
Public service enterprises	*18,979.26*	–	*13,962.59*	–
Electric light	–	–	–	–
Water	18,979.26	–	13,962.59	–
All other	–	–	–	–
Cemeteries	*10,346.97*	*493.65*	*548.09*	*2,465.23*
Administration of trust funds	*17.50*	–	–	–
Interest	**41,023.93**	**10,409.93**	**25,399.18**	**8,114.24**
Loans, general purposes	*38,246.43*	*10,409.93*	*19,079.18*	*8,114.24*
Loans, public service enterprises	*2,777.50*	–	*6,320.00*	–
Loans, cemeteries	–	–	–	–
Outlays	**96,422.59**	**167,146.24**	**12,479.03**	**76,570.41**
Departmental	*58,349.93*	*167,146.24*	*3,129.03*	*76,570.41*
General government	–	–	–	–
Protection of persons and property	1,854.90	1,191.50	85.05	–
Health and sanitation	18,207.87	100,233.88	758.12	5,673.49
Highways	18,005.83	22,900.83	550.00	45,514.54
Charities	–	–	–	–
Schools	18,843.83	42,820.03	1,735.86	23,921.73
Libraries	–	–	–	–
Recreation	1,437.50	–	–	1,460.65
Unclassified	–	–	–	–
Public service enterprises	*34,410.85*	–	*9,350.00*	–
Electric light	–	–	–	–
Water	34,410.85	–	9,350.00	–
All other	–	–	–	–
Cemeteries	*3,661.81*	–	–	–
Municipal indebtedness	**553,511.96**	**104,432.68**	**253,750.00**	**90,350.00**
From sinking funds	–	–	–	–
From revenue and other sources	*53,511.96*	*7,000.00*	*33,750.00*	*15,350.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*500,000.00*	*95,000.00*	*220,000.00*	*75,000.00*
Warrants or orders, previous years	–	*2,432.68*	–	–
Transfers	**12,956.93**	**22.00**	**188.44**	–
To sinking funds from revenue	–	–	–	–
All other	*12,956.93*	*22.00*	*188.44*	–
Refunds	**318.34**	**1,426.31**	**639.35**	**749.43**
Agency, trust, and investment	**88,807.00**	**50,392.55**	**56,385.96**	**43,921.30**
Taxes and licenses for State	*56,935.69*	*37,316.66*	*35,711.84*	*33,133.79*
Taxes for county	*25,004.58*	*13,009.00*	*18,596.47*	*8,617.10*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*6,866.73*	*66.89*	*2,077.65*	*2,170.41*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$512,889.90	$209,610.41	$286,218.14	$245,658.07
Permanent debt (except from sinking funds)	53,511.96	7,000.00	33,750.00	15,350.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	96,422.59	167,146.24	12,479.03	76,570.41
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	500,000.00	97,432.68	220,000.00	75,000.00
Transfers (except to sinking funds) and refunds	13,275.27	1,448.31	827.79	749.43
Agency, trust, and investment	88,807.00	50,392.55	56,385.96	43,921.30
Total payments	**$1,264,906.72**	**$533,030.19**	**$609,660.92**	**$457,249.21**
Balance on hand, including funds	*193,174.51*	*13,120.19*	*27,364.75*	*48,596.85*
GRAND TOTAL	**$1,458,081.23**	**$546,150.38**	**$637,025.67**	**$505,846.06**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Athol POPULATION 9,792	Milton POPULATION 9,382	North Attleborough POPULATION 9,238	Ware POPULATION 8,525
REVENUE.	**$394,712.88**	**$746,363.47**	**$434,163.18**	**$253,095.68**
General	**317,143.45**	**642,342.80**	**302,169.98**	**217,953.69**
Taxes	*313,760.46*	*640,513.66*	*296,489.32*	*212,091.06*
Property, poll, and income	250,262.28	571,486.00	267,528.64	179,549.03
Corporation, bank, etc.	63,498.18	69,027.66	28,960.68	32,542.03
Licenses and permits	*583.00*	*218.75*	*912.70*	*444.41*
Fines and forfeits	*1,521.54*	*642.24*	*1,771.25*	*2,542.70*
Grants and gifts	*1,278.45*	*968.15*	*2,996.71*	*2,875.52*
For expenses	1,278.45	968.15	2,996.71	2,875.52
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**77,569.43**	**104,020.67**	**131,993.20**	**35,141.99**
Special assessments	*2,117.10*	*4,590.48*	*1,660.97*	*20.75*
To meet expenses	2,117.10	1,502.67	836.73	–
To meet outlays	–	3,087.81	824.24	20.75
Privileges	–	–	–	–
Departmental	*16,655.32*	*18,015.71*	*18,275.91*	*8,003.41*
General government	92.75	241.00	985.18	2,589.87
Protection of persons and property	187.52	7,973.06	130.90	261.33
Health and sanitation	5,763.11	82.10	7,252.80	555.26
Highways	291.27	1,503.54	1,916.33	160.10
Charities	4,188.03	5,317.32	6,509.27	2,555.13
Soldiers' benefits	1,986.00	428.00	914.00	515.00
Schools	3,977.39	1,266.60	272.43	1,327.90
Libraries	167.75	695.93	295.00	–
Recreation	1.50	56.60	–	22.32
Unclassified	–	451.56	–	16.50
Public service enterprises	*47,465.48*	*61,287.39*	*105,106.55*	*21,097.43*
Electric light	–	–	75,538.68	–
Water	47,465.48	61,287.39	29,567.87	21,097.43
All other	–	–	–	–
Cemeteries	*4,901.07*	*9,345.16*	–	*4,069.74*
Interest	*6,430.46*	*10,781.93*	*6,949.77*	*1,950.66*
On sinking funds	3,287.50	–	3,148.63	–
On trust and investment funds	88.32	6,154.82	1,592.96	138.54
All other	3,054.64	4,627.11	2,208.18	1,812.12
NON-REVENUE.	**$224,946.11**	**$416,507.95**	**$277,731.80**	**$245,652.85**
Offsets to outlays	–	**17.99**	**3,704.33**	**1,830.09**
Departmental	–	*17.99*	*3,704.33*	*1,830.09*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**156,500.00**	**295,000.00**	**209,000.00**	**195,102.00**
Loans, general purposes	*16,500.00*	–	*9,000.00*	*35,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*140,000.00*	*295,000.00*	*200,000.00*	*160,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	*102.00*
Transfers	**500.00**	**4,139.94**	**16,595.59**	**1,298.40**
From sinking funds	–	–	–	–
All other	*500.00*	*4,139.94*	*16,595.59*	*1,298.40*
Refunds	**1,068.47**	**1,348.98**	**33.72**	**977.26**
Agency, trust, and investment	**66,877.64**	**116,001.04**	**48,398.16**	**46,445.10**
Taxes and licenses for State	*46,127.81*	*65,786.66*	*36,086.76*	*27,783.40*
Taxes for county	*15,892.00*	*32,782.69*	*12,269.48*	*15,518.97*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*4,857.83*	*17,431.69*	*41.92*	*3,142.73*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$394,712.88	$746,381.46	$437,867.51	$254,925.77
Premiums	–	–	–	102.00
Municipal indebtedness	156,500.00	295,000.00	209,000.00	195,000.00
Transfers and refunds	1,568.47	5,488.92	16,629.31	2,275.66
Agency, trust, and investment	66,877.64	116,001.04	48,398.16	46,445.10
Total receipts	**$619,658.99**	**$1,162,871.42**	**$711,894.98**	**$498,748.53**
Balance on hand, including funds	*66,759.33*	*53,931.73*	*19,626.89*	*37,947.63*
GRAND TOTAL	**$686,418.32**	**$1,216,803.15**	**$731,521.87**	**$536,696.16**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Athol Population 9,792	Milton Population 9,382	North Attleborough Population 9,238	Ware Population 8,525
Maintenance	**$274,197.31**	**$573,549.69**	**$354,649.05**	**$219,344.75**
Departmental	*250,584.97*	*527,519.12*	*283,915.21*	*193,175.87*
General government	9,848.17	23,064.78	14,112.99	14,782.87
Protection of persons and property	34,344.86	142,547.52	42,093.67	11,699.05
Health and sanitation	8,507.91	37,544.04	27,957.87	7,386.38
Highways	47,444.31	83,222.21	47,894.40	45,594.42
Charities	17,297.67	14,776.89	32,886.63	12,794.93
Soldiers' benefits	3,579.34	2,852.65	1,581.75	1,048.00
Schools	118,132.74	169,591.92	109,229.65	91,525.85
Libraries	5,344.79	15,890.31	5,442.78	2,028.37
Recreation	2,177.23	12,515.82	754.70	2,507.87
Pensions	–	9,123.40	–	452.40
Unclassified	3,907.95	16,389.58	1,960.77	3,355.73
Public service enterprises	*16,346.38*	*31,852.79*	*70,728.84*	*19,724.78*
Electric light	–	–	53,649.01	–
Water	16,346.38	31,852.79	17,079.83	19,264.52
All other	–	–	–	460.26
Cemeteries	*7,145.96*	*14,159.31*	–	*6,444.10*
Administration of trust funds	*120.00*	*18.47*	*5.00*	–
Interest	**21,401.28**	**45,144.37**	**27,633.87**	**6,508.63**
Loans, general purposes	*10,961.28*	*32,533.58*	*23,635.87*	*6,478.63*
Loans, public service enterprises	*10,440.00*	*12,610.79*	*3,998.00*	*30.00*
Loans, cemeteries	–	–	–	–
Outlays	**72,779.09**	**67,315.00**	**41,991.56**	**69,137.77**
Departmental	*59,841.94*	*55,859.63*	*23,590.80*	*68,205.00*
General government	4,326.45	–	343.00	–
Protection of persons and property	1,231.22	7,209.45	10,112.93	84.74
Health and sanitation	210.00	4,693.83	5,609.47	9,883.08
Highways	37,071.50	25,017.58	6,118.44	49,483.55
Charities	438.65	–	–	–
Schools	10,416.09	17,913.86	1,060.87	6,092.95
Libraries	–	–	–	–
Recreation	514.03	–	346.09	–
Unclassified	5,634.00	1,024.91	–	2,660.68
Public service enterprises	*7,437.15*	*8,339.08*	*18,400.76*	*932.77*
Electric light	–	–	15,892.79	–
Water	7,437.15	8,339.08	2,507.97	932.77
All other	–	–	–	–
Cemeteries	*5,500.00*	*3,116.29*	–	–
Municipal indebtedness	**139,000.00**	**340,201.72**	**207,650.00**	**169,200.00**
From sinking funds	–	–	–	–
From revenue and other sources	*39,000.00*	*45,201.72*	*37,650.00*	*9,200.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*100,000.00*	*295,000.00*	*170,000.00*	*160,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**500.00**	**4,139.94**	**16,595.59**	**1,298.40**
To sinking funds from revenue	–	–	*3,000.00*	–
All other	*500.00*	*4,139.94*	*13,595.59*	*1,298.40*
Refunds	**1,068.47**	**1,348.98**	**33.72**	**977.26**
Agency, trust, and investment	**79,898.20**	**120,824.13**	**61,052.58**	**46,753.09**
Taxes and licenses for State	*55,772.55*	*65,786.66*	*36,086.76*	*27,783.40*
Taxes for county	*15,892.00*	*32,782.69*	*12,269.48*	*15,518.97*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*8,233.65*	*22,254.78*	*12,696.34*	*3,450.72*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$295,598.59	$618,694.06	$382,282.92	$225,853.38
Permanent debt (except from sinking funds)	39,000.00	45,201.72	37,650.00	9,200.00
Sinking fund requirements from revenue	–	–	3,000.00	–
Outlays	72,779.09	67,315.00	41,991.56	69,137.77
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	100,000.00	295,000.00	170,000.00	160,000.00
Transfers (except to sinking funds) and refunds	1,568.47	5,488.92	13,629.31	2,275.66
Agency, trust, and investment	79,898.20	120,824.13	61,052.58	46,753.09
Total payments	**$588,844.35**	**$1,152,523.83**	**$709,606.37**	**$513,219.90**
Balance on hand, including funds	*97,573.97*	*64,279.32*	*21,915.50*	*23,476.26*
GRAND TOTAL	**$686,418.32**	**$1,216,803.15**	**$731,521.87**	**$536,696.16**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Middleborough POPULATION 8,453	Bridgewater POPULATION 8,438	Andover POPULATION 8,268	Swampscott POPULATION 8,101
REVENUE.	**$371,132.29**	**$178,396.26**	**$370,805.27**	**$487,246.53**
General	**220,106.16**	**164,351.18**	**309,861.32**	**409,274.90**
Taxes	*204,918.69*	*162,189.62*	*297,104.58*	*407,855.23*
Property, poll, and income	194,780.76	150,310.53	264,117.30	373,678 66
Corporation, bank, etc.	10,137.93	11,879.09	32,987.28	34,176.57
Licenses and permits	*632.08*	*466.00*	*297.50*	*720.80*
Fines and forfeits	*1,598.00*	*567.01*	*1,869.50*	*423.40*
Grants and gifts	*12,957.39*	*1,128.55*	*10,589.74*	*275.47*
For expenses	6,885.34	1,128.55	589.74	275.47
For outlays	6,072.05	–	10,000.00	–
All other	–	–	–	–
Commercial	**151,026.13**	**14,045.08**	**60,943.95**	**77,971.63**
Special assessments	*2,631.42*	*2,231.55*	*5,839.23*	*5,873.53*
To meet expenses	2,631.42	1,545.92	4,098.05	4,487.79
To meet outlays	–	685.63	1,791.18	1,385.74
Privileges	*225.96*	*316.85*	–	–
Departmental	*26,175.73*	*7,701.36*	*9,939.52*	*6,142.73*
General government	1,185.55	1,004.05	802.70	133.90
Protection of persons and property	1,410.09	325.04	197.36	157.53
Health and sanitation	730.70	716.25	818.28	–
Highways	2,692 49	8.20	2,156.37	–
Charities	10,415.62	2,952.14	3,757.78	1,776.00
Soldiers' benefits	2,963.00	806.00	648 00	1,664.00
Schools	6,368.50	788.40	595.00	786.00
Libraries	328.78	248.00	253.40	329.50
Recreation	–	4.00	–	285.70
Unclassified	81.00	849.28	710.63	1,010.10
Public service enterprises	*118,472.89*	*20.00*	*28,083.36*	*53,451.49*
Electric light	[1] 88,194.92	–	–	–
Water	30,027 97	–	28,013.36	53,451.49
All other	250.00	20.00	70.00	–
Cemeteries	–	–	*3,389 55*	*1,978.38*
Interest	*3,520.13*	*3,775.32*	*13,642.29*	*10,525.50*
On sinking funds	–	–	2,428.79	4,124.62
On trust and investment funds	970 00	1,771.00	7,996.87	1,159.75
All other	2,550 13	2,004.32	3,216.63	5,241.13
NON-REVENUE.	**$202,380.02**	**$167,824.80**	**$381,334.53**	**$467,815.01**
Offsets to outlays	–	**10,000.00**	**59,295.48**	**11,026.64**
Departmental	–	*10,000.00*	*49,726.97*	*11,026.64*
Public service enterprises	–	–	*9,568.51*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**161,000.00**	**114,500.00**	**247,536.25**	**374,519.90**
Loans, general purposes	*16,000.00*	*19,500.00*	*17,500.00*	*74,500.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*145,000.00*	*95,000.00*	*230,000.00*	*300,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	*36.25*	*19.90*
Transfers	**1,587.30**	**450.76**	**6,701.26**	**2,000.00**
From sinking funds	*837.12*	–	–	–
All other	*750.18*	*450.76*	*6,701.26*	*2,000.00*
Refunds	**25.96**	**636.26**	**228.26**	**3,615.06**
Agency, trust, and investment	**39,766.76**	**42,237.78**	**67,573.28**	**76,653.41**
Taxes and licenses for State	*24,839.60*	*22,527.80*	*35,370.13*	*46,060.07*
Taxes for county	*10,951.70*	*10,680.17*	*19,007.44*	*28,048.82*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*3,975.46*	*9,029.81*	*13,195.71*	*2,544.52*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$371,132.29	$188,396.26	$430,100.75	$498,273.17
Premiums	–	–	36.25	19.90
Municipal indebtedness	161,000.00	114,500.00	247,500.00	374,500.00
Transfers and refunds	1,613.26	1,087.02	6,929.52	5,615 06
Agency, trust, and investment	39,766.76	42,237.78	67,573.28	76,653.41
Total receipts	**$573,512.31**	**$346,221.06**	**$752,139.80**	**$955,061.54**
Balance on hand, including funds	*5,889.86*	*39,871.84*	*43,440.74*	*130,587.42*
GRAND TOTAL	**$579,402.17**	**$386,092.90**	**$795,580.54**	**$1,085,648.96**

[1] Includes $27,974.56 from gas.

Graded According to Population of 1920 — Continued.

PAYMENTS.	**Middleborough** POPULATION 8,453	**Bridgewater** POPULATION 8,438	**Andover** POPULATION 8,268	**Swampscott** POPULATION 8,101
Maintenance	**$326,361.77**	**$167,986.65**	**$281,670.59**	**$367,719.32**
Departmental	*237,897.84*	*167,849.77*	*253,359.74*	*342,280.38*
General government	18,934.61	7,894.66	13,237.09	22,559.37
Protection of persons and property	30,956.37	20,650.46	46,239.23	62,689.82
Health and sanitation	8,224.42	7,774.17	11,580.51	32,489.22
Highways	47,757.12	21,492.23	41,065.94	60,860.30
Charities	22,346.40	8,639.06	16,991.09	6,655.53
Soldiers' benefits	5,497.94	1,096.50	1,978.47	5,336.53
Schools	93,224.60	94,623.73	104,212.48	123,617.94
Libraries	6,911.37	3,571.51	7,403.94	6,273.00
Recreation	156.09	80.20	1,213.74	11,726.44
Pensions	281.36	–	300.00	1,617.23
Unclassified	3,607.56	2,027.25	9,137.25	8,455.00
Public service enterprises	*88,463.93*	–	*23,068.15*	*22,298.05*
Electric light	[1] 63,368.63	–	–	–
Water	24,449.53	–	22,966.15	22,276.65
All other	645.77	–	102.00	21.40
Cemeteries	–	*136.88*	*4,898.86*	*3,100.89*
Administration of trust funds	–	–	*343.84*	*40.00*
Interest	**8,373.41**	**8,031.08**	**18,409.13**	**53,866.24**
Loans, general purposes	*5,333.41*	*8,031.08*	*14,031.63*	*35,578.84*
Loans, public service enterprises	*3,040.00*	–	*4,377.50*	*18,287.40*
Loans, cemeteries	–	–	–	–
Outlays	**48,616.30**	**35,708.19**	**111,126.04**	**151,798.86**
Departmental	*18,616.94*	*35,708.19*	*96,242.34*	*147,126.08*
General government	–	50.00	–	109.25
Protection of persons and property	–	152.79	2,346.07	5,200.21
Health and sanitation	17,786.54	17,345.55	15,807.53	41,066.19
Highways	830.40	15,532.71	76,196.85	47,690.86
Charities	–	–	–	–
Schools	–	–	1,891.89	52,438.60
Libraries	–	–	–	60.00
Recreation	–	–	–	560.97
Unclassified	–	2,627.14	–	–
Public service enterprises	*29,999.36*	–	*8,902.65*	*4,672.78*
Electric light	[2] 27,547.16	–	–	–
Water	2,452.20	–	8,902.65	4,672.78
All other	–	–	–	–
Cemeteries	–	–	*5,981.05*	–
Municipal indebtedness	**135,150.00**	**109,750.00**	**236,000.00**	**383,477.57**
From sinking funds	*837.12*	–	–	–
From revenue and other sources	*9,312.88*	*14,750.00*	*21,000.00*	*58,477.57*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*125,000.00*	*95,000.00*	*215,000.00*	*325,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**1,587.30**	**450.76**	**6,701.26**	**2,000.00**
To sinking funds from revenue	–	–	*1,750.00*	*2,000.00*
All other	*1,587.30*	*450.76*	*4,951.26*	–
Refunds	**25.96**	**636.26**	**228.26**	**3,615.06**
Agency, trust, and investment	**39,244.46**	**42,238.53**	**79,824.99**	**85,733.16**
Taxes and licenses for State	*24,839.60*	*22,527.80*	*35,370.13*	*46,060.07*
Taxes for county	*10,951.70*	*10,680.17*	*19,007.44*	*28,048.82*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*3,453.16*	*9,030.56*	*25,447.42*	*11,624.27*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$334,735.18	$176,017.73	$300,079.72	$421,585.56
Permanent debt (except from sinking funds)	9,312.88	14,750.00	21,000.00	58,477.57
Sinking fund requirements from revenue	–	–	1,750.00	2,000.00
Outlays	48,616.30	35,708.19	111,126.04	151,798.86
Permanent debt from sinking funds	837.12	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	125,000.00	95,000.00	215,000.00	325,000.00
Transfers (except to sinking funds) and refunds	1,613.26	1,087.02	5,179.52	3,615.06
Agency, trust, and investment	39,244.46	42,238.53	79,824.99	85,733.16
Total payments	**$559,359.20**	**$364,801.47**	**$733,960.27**	**$1,048,210.21**
Balance on hand, including funds	*20,042.97*	*21,291.43*	*61,620.27*	*37,438.75*
GRAND TOTAL	**$579,402.17**	**$386,092.90**	**$795,580.54**	**$1,085,648.96**

[1] Includes $18,814.36 for gas.

[2] Includes $16,539.88 for gas.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Stoneham POPULATION 7,873	Montague POPULATION 7,675	Hudson POPULATION 7,607	Rockland POPULATION 7,544
REVENUE.	**$307,070.00**	**$227,597.61**	**$284,086.19**	**$294,832.72**
General	**239,271.20**	**216,252.44**	**160,860.01**	**249,356.35**
Taxes	*237,623.91*	*214,561.52*	*156,831.22*	*248,371.78*
Property, poll, and income	228,929.79	182,735.09	136,564.49	204,403.14
Corporation, bank, etc.	8,694.12	31,826.43	20,266.73	43,968.64
Licenses and permits	*429.00*	*336.50*	*439 50*	*326 75*
Fines and forfeits	*315.00*	*975.00*	*1,801.47*	*250.02*
Grants and gifts	*903.29*	*379.42*	*1,787.82*	*407.80*
For expenses	903.29	379.42	1,287.82	407.80
For outlays	–	–	500 00	–
All other	–	–	–	–
Commercial	**67,798.80**	**11,345.17**	**123,226.18**	**45,476.37**
Special assessments	*4,026.94*	*1,489.30*	*721.46*	*1,316.78*
To meet expenses	3,792.21	914.98	721.46	1,316.78
To meet outlays	228.73	574.32	–	–
Privileges	–	–	*30.00*	*227.20*
Departmental	*9,965 67*	*9,493.59*	*18,939.96*	*17,034 68*
General government	1,115.40	139.00	3,921.06	94.00
Protection of persons and property	249.06	716.53	241 68	677.93
Health and sanitation	–	443.39	8,549.00	998.50
Highways	47.29	71.81	636.05	343.07
Charities	5,651.33	4,487.99	2,793.97	8,437.51
Soldiers' benefits	1,888.00	717.00	909.00	3,203.50
Schools	362.90	2,569.43	1,482.89	1,461.12
Libraries	124.91	348.44	406.31	278.00
Recreation	10.00	–	–	–
Unclassified	516.78	–	–	1,541.05
Public service enterprises	*45,267 77*	–	*99,474.01*	*23,487.94*
Electric light	–	–	80,333.52	–
Water	45,220 00	–	19,140.49	23,487.94
All other	47 77	–	–	–
Cemeteries	*3,470.50*	–	*1,087.00*	–
Interest	*5,073.92*	*362.28*	*2,973.75*	*3,409.77*
On sinking funds	–	–	–	–
On trust and investment funds	141.91	–	435.86	111 49
All other	4,932.01	362.28	2,537.89	3,298.28
NON-REVENUE.	**$176,179.37**	**$223,695.27**	**$117,609.20**	**$254,063.31**
Offsets to outlays	**7,303.67**	**11,299.25**	**15,790.45**	**1,331.68**
Departmental	*6,766.74*	*11,299.25*	*15,453.29*	–
Public service enterprises	*536.93*	–	*337.16*	*1,331.68*
Cemeteries	–	–	–	–
Municipal indebtedness	**121,000.00**	**160,000.00**	**61,047.50**	**212,000.00**
Loans, general purposes	*1,000.00*	*75,000.00*	*6,000.00*	*22,000.00*
Loans, public service enterprises	–	–	*25,000.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*120,000.00*	*85,000.00*	*30,000.00*	*190,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	*47.50*	–
Transfers	**2,975.95**	–	**1,387.53**	**65.00**
From sinking funds	–	–	–	–
All other	*2,975 95*	–	*1,387.53*	*65.00*
Refunds	**2,625.52**	**306.90**	**2,534.72**	**2,452.87**
Agency, trust, and investment	**42,274.23**	**52,089.12**	**36,849.00**	**38,213.76**
Taxes and licenses for State	*25,892.20*	*32,195.04*	*24,803.51*	*25,638.65*
Taxes for county	*10,225 76*	*19,596.08*	*8,732.94*	*12,128 33*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*6,156.27*	*298.00*	*3,312.55*	*446.78*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$314,373.67	$238,896.86	$299,876 64	$296,164.40
Premiums	–	–	47.50	–
Municipal indebtedness	121,000.00	160,000.00	61,000.00	212,000.00
Transfers and refunds	5,601.47	306.90	3,922 25	2,517.87
Agency, trust, and investment	42,274 23	52,089.12	36,849.00	38,213.76
Total receipts	**$483,249.37**	**$451,292.88**	**$401,695.39**	**$548,896.03**
Balance on hand, including funds	*16,117.58*	*10,952.69*	*68,834 69*	*34,451 62*
GRAND TOTAL	**$499,366.95**	**$462,245.57**	**$470,530.08**	**$583,347.65**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Stoneham Population 7,873	Montague Population 7,675	Hudson Population 7,607	Rockland Population 7,544
Maintenance	**$229,621.26**	**$186,373.12**	**$242,055.36**	**$240,095.38**
Departmental	*206,196.00*	*186,373.12*	*174,839.03*	*216,821.85*
General government	17,866.07	9,210.63	12,958 88	12,688.77
Protection of persons and property	29,876 52	9,011.48	25,060.33	18,814.96
Health and sanitation	13,633.89	7,434.56	6,148 23	9,304.10
Highways	26,786.93	19,010.21	34,137 04	50,231.92
Charities	15,191.67	15,622.20	15,769 37	22,581.88
Soldiers' benefits	6,323.00	782.04	2,919 84	4,375.89
Schools	84,498.73	114,493.63	69,142.79	90,030.99
Libraries	4,496.50	7,316.59	4,097.52	4,490.80
Recreation	4,854.78	800.00	500 00	77 44
Pensions	–	–	–	363.00
Unclassified	2,727.91	2,691.78	4,105.03	3,862.10
Public service enterprises	*19,339.75*	–	*65,705.06*	*23,223.16*
Electric light	–	–	57,474.81	–
Water	19,262.36	–	8,230.25	23,223.16
All other	77.39	–	–	–
Cemeteries	*4,055.51*	–	*1,511.27*	*50.37*
Administration of trust funds	–	–	–	–
Interest	**24,351.57**	**5,256.56**	**11,302.07**	**9,337.41**
Loans, general purposes	*13,753.46*	*5,256.56*	*5,294.62*	*8,892.41*
Loans, public service enterprises	*10,598 11*	–	*6,007.45*	*445.00*
Loans, cemeteries	–	–	–	–
Outlays	**30,242.87**	**120,036.09**	**66,153.40**	**88,409.14**
Departmental	*29,329.59*	*120,036.09*	*30,465.62*	*86,258 69*
General government	–	310.00	354.62	762.39
Protection of persons and property	12,351.73	–	–	9,500.00
Health and sanitation	3,830.01	2,019.04	7,899.36	19,697.49
Highways	10,830 06	46,478.17	21,565.64	24,019.13
Charities	–	–	–	–
Schools	1,817 79	71,228.88	163.25	2,172 91
Libraries	–	–	182.75	–
Recreation	500.00	–	300.00	26,106.77
Unclassified	–	–	–	4,000.00
Public service enterprises	*913.28*	–	*35,687.78*	*2,150.45*
Electric light	–	–	34,699.45	–
Water	913.28	–	988.33	2,150.45
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**142,833.25**	**90,000.00**	**50,750.00**	**184,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	*27,833.25*	*5,000.00*	*20,750.00*	*9,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*115,000.00*	*85,000.00*	*30,000.00*	*175,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**2,975.95**	–	**1,387.53**	**65.00**
To sinking funds from revenue	–	–	–	–
All other	*2,975.95*	–	*1,387.53*	*65.00*
Refunds	**2,625.52**	**306.90**	**2,534.72**	**2,452.87**
Agency, trust, and investment	**42,357.14**	**52,089.12**	**37,163.22**	**38,325.25**
Taxes and licenses for State	*25,892.20*	*32,195.04*	*24,803.51*	*25,658.65*
Taxes for county	*10,225.76*	*19,596.08*	*8,732.94*	*12,128.33*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*6,239.18*	*298 00*	*3,626.77*	*558.27*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$253,972.83	$191,629 68	$253,357.43	$249,432.79
Permanent debt (except from sinking funds)	27,833.25	5,000.00	20,750.00	9,500.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	30,242 87	120,036.09	66,153.40	88,409.14
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	115,000.00	85,000.00	30,000.00	175,000.00
Transfers (except to sinking funds) and refunds	5,601.47	306.90	3,922.25	2,517.87
Agency, trust, and investment	42,357.14	52,089.12	37,163.22	38,325.25
Total payments	**$475,007.56**	**$454,061.79**	**$411,346.30**	**$563,185.05**
Balance on hand, including funds	*24,359.39*	*8,183.78*	*59,183.78*	*20,162.60*
GRAND TOTAL	**$499,366.95**	**$462,245.57**	**$470,530.08**	**$583,347.65**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ludlow POPULATION 7,470	Reading POPULATION 7,439	Marblehead POPULATION 7,324	Fairhaven POPULATION 7,291
REVENUE.	**$223,820.65**	**$560,091.08**	**$546,554.54**	**$265,361.31**
General	**211,634.21**	**335,150.23**	**380,547.51**	**229,187.33**
Taxes	*209,090.57*	*331,192.43*	*375,454.27*	*203,270.28*
Property, poll, and income	207,477.40	308,536.66	367,863.81	189,963.05
Corporation, bank, etc.	1,613.17	22,655.77	7,590.46	13,307.23
Licenses and permits	*327.50*	*601.50*	*164.50*	*546.50*
Fines and forfeits	*887.00*	*363.00*	*282.00*	*134.55*
Grants and gifts	*1,329.14*	*2,993.30*	*4,646.74*	*25,236.00*
For expenses	1,329.14	2,993.30	428.97	25,236.00
For outlays	–	–	4,217.77	–
All other	–	–	–	–
Commercial	**12,186.44**	**224,940.85**	**166,007.03**	**36,173.98**
Special assessments	*4,123.45*	*2,189.41*	–	*11,644.93*
To meet expenses	3,657.63	2,189.41	–	3,698.30
To meet outlays	465.82	–	–	7,946.63
Privileges	–	*525.05*	–	*263.00*
Departmental	*6,357.63*	*15,071.01*	[1] *17,492.97*	*17,224.33*
General government	–	293.00	718.40	2,326.62
Protection of persons and property	76.36	490.57	665.31	152.00
Health and sanitation	22.86	–	–	4,771.28
Highways	3,017.85	65.68	63.00	504.50
Charities	1,493.77	8,175.12	6,268.21	4,764.46
Soldiers' benefits	96.00	1,186.00	8,450.00	1,666.00
Schools	1,762.36	2,511.52	170.10	3,036.36
Libraries	178.93	211.01	156.26	–
Recreation	200.00	36.00	–	–
Unclassified	9.50	2,102.11	[1] 1,001.69	3.11
Public service enterprises	–	*195,443.82*	*139,596.57*	–
Electric light	–	158,271.69	95,703.63	–
Water	–	37,172.13	43,645.09	–
All other	–	–	47.85	–
Cemeteries	*391.00*	*5,813.79*	*2,276.15*	–
Interest	*814.36*	*6,097.77*	*6,841.34*	*7,041.72*
On sinking funds	–	–	1,652.63	–
On trust and investment funds	159.98	2.75	2,546.98	5,664.17
All other	654.38	6,095.02	2,641.73	1,377.55
NON-REVENUE.	**$363,882.20**	**$453,478.23**	**$512,930.72**	**$308,041.79**
Offsets to outlays	**1,090.72**	**10,294.53**	**27,952.42**	–
Departmental	*1,090.72*	*7,391.55*	*26,688.76*	–
Public service enterprises	–	*2,902.98*	*1,263.66*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**326,637.50**	**380,216.30**	**400,168.00**	**265,679.00**
Loans, general purposes	*95,000.00*	*8,000.00*	*30,000.00*	*105,665.00*
Loans, public service enterprises	–	*7,000.00*	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*230,000.00*	*365,000.00*	*370,000.00*	*160,000.00*
Unpaid warrants or orders, current year	–	–	–	*14.00*
Premiums	*1,637.50*	*216.30*	*168.00*	–
Transfers	**180.00**	**721.97**	**4,635.76**	**99.68**
From sinking funds	–	–	–	–
All other	*180.00*	*721.97*	*4,635.76*	*99.68*
Refunds	**1,463.76**	**772.79**	**361.59**	**2,636.97**
Agency, trust, and investment	**34,510.22**	**61,472.64**	**79,812.95**	**39,626.14**
Taxes and licenses for State	*26,566.40*	*31,129.91*	*40,054.40*	*26,139.10*
Taxes for county	*7,045.74*	*12,539.61*	*22,911.67*	*8,468.60*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*898.08*	*17,803.12*	*16,846.88*	*5,018.44*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$224,911.37	$570,385.61	$574,506.96	$265,361.31
Premiums	1,637.50	216.30	168.00	–
Municipal indebtedness	325,000.00	380,000.00	400,000.00	265,679.00
Transfers and refunds	1,643.76	1,494.76	4,997.35	2,736.65
Agency, trust, and investment	34,510.22	61,472.64	79,812.95	39,626.14
Total receipts	**$587,702.85**	**$1,013,569.31**	**$1,059,485.26**	**$573,403.10**
Balance on hand, including funds	*1,295.76*	*37,851.96*	*63,380.34*	*15,508.24*
GRAND TOTAL	**$588,998.61**	**$1,051,421.27**	**$1,122,865.60**	**$588,911.34**

[1] Includes $9.78 from administration of trust funds.

Graded According to Population of 1920 — Continued.

PAYMENTS.	**Ludlow** POPULATION 7,470	**Reading** POPULATION 7,439	**Marblehead** POPULATION 7,324	**Fairhaven** POPULATION 7,291
Maintenance	**$220,120.49**	**$424,674.09**	**$428,246.06**	**$239,583.99**
Departmental	*219,290.71*	*277,534.13*	*317,026.14*	*239,583.99*
General government	9,908.86	18,000.58	24,139.04	17,262 88
Protection of persons and property	20,953.43	45,460.18	49,636.95	21,566.22
Health and sanitation	11,376.47	13,126.83	18,120.40	37,212.42
Highways	47,671.78	49,000.83	59,207.46	36,586.66
Charities	13,055.69	14,497.54	29,324.98	18,484 98
Soldiers' benefits	52.00	3,885.00	15,108 23	1,872.00
Schools	107,458.08	124,577.27	108,429.78	103,444.76
Libraries	3,322.41	3,569.33	2,485.02	–
Recreation	2,051.34	1,632.41	4,043.18	2,629.97
Pensions	–	–	399.97	–
Unclassified	3,440.65	3,784.16	6,131.13	524.10
Public service enterprises	–	*139,593.06*	*104,682.06*	–
Electric light	–	115,111.15	76,535.42	–
Water	–	24,481.91	28,146.64	–
All other	–	–	–	–
Cemeteries	*829.78*	*7,546.90*	*6,423.15*	–
Administration of trust funds	–	–	*114.71*	–
Interest	**10,379.22**	**38,570.04**	**18,967.23**	**14,392.41**
Loans, general purposes	*10,379.22*	*26,633.39*	*15,392.23*	*14,392.41*
Loans, public service enterprises	–	*11,936.65*	*3,575.00*	–
Loans, cemeteries	–	–	–	–
Outlays	**98,710.58**	**69,831.42**	**105,878.30**	**116,445.17**
Departmental	*98,710.58*	*34,570.48*	*88,859.52*	*116,445.17*
General government	–	378.00	–	758.80
Protection of persons and property	–	2,027.91	634.44	–
Health and sanitation	24,452.20	15,959.68	280.64	12,056.83
Highways	19,084.95	13,925 09	80,308.25	27,178.34
Charities	–	–	4,945.00	–
Schools	55,058.43	1,520.11	591.56	76,451 20
Libraries	115.00	193.00	–	–
Recreation	–	566.69	–	–
Unclassified	–	–	2,099.63	–
Public service enterprises	–	*34,140.94*	*17,018.78*	–
Electric light	–	31,786.35	2,530.53	–
Water	–	2,354.59	14,488.25	–
All other	–	–	–	–
Cemeteries	–	*1,120.00*	–	–
Municipal indebtedness	**182,000.00**	**425,740.82**	**395,000.00**	**151,348.33**
From sinking funds	–	–	–	–
From revenue and other sources	*2,000.00*	*60,740.82*	*35,000 00*	*21,641.59*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*180,000.00*	*365,000.00*	*360,000.00*	*120,000.00*
Warrants or orders, previous years	–	–	–	*9,706.74*
Transfers	**180.00**	**721.97**	**4,635.76**	**99.68**
To sinking funds from revenue	–	–	*1,000.00*	–
All other	*180.00*	*721.97*	*3,635.76*	*99.68*
Refunds	**1,463.76**	**772.79**	**361.59**	**2,636.97**
Agency, trust, and investment	**34,545.20**	**60,834.45**	**84,383.81**	**34,613.70**
Taxes and licenses for State	*26,566.40*	*31,129.91*	*40,054.46*	*26,139.10*
Taxes for county	*7,045.74*	*12,539.61*	*22,911.67*	*8,468.60*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*933.06*	*17,164.93*	*21,417.74*	*6.00*
All other	–	–	–	–
RECAPITULATION.				
Maintenance and interest	$230,499.71	$463,244.13	$447,213.29	$253,976.40
Permanent debt (except from sinking funds)	2,000.00	60,740.82	35,000.00	21,641.59
Sinking fund requirements from revenue	–	–	1,000.00	–
Outlays	98,710.58	69,831.42	105,878.30	116,445.17
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	180,000.00	365,000.00	360,000.00	129,706.74
Transfers (except to sinking funds) and refunds	1,643.76	1,494.76	3,997 35	2,736 65
Agency, trust, and investment	34,545.20	60,834.45	84,383.81	34,613 70
Total payments	**$547,399.25**	**$1,021,145.58**	**$1,037,472.75**	**$559,120.25**
Balance on hand, including funds	*41,599.36*	*30,275.69*	*85,392.85*	*29,791.09*
GRAND TOTAL	**$588,998.61**	**$1,051,421.27**	**$1,122,865.60**	**$588,911.34**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Whitman POPULATION 7,147	Maynard POPULATION 7,086	Needham POPULATION 7,012	Grafton POPULATION 6,887
REVENUE.	**$233,413.23**	**$195,080.30**	**$377,898.13**	**$156,762.74**
General	**196,895.77**	**167,328.54**	**325,959.86**	**147,092.57**
Taxes	*195,829.80*	*164,071.64*	*323,401.46*	*145,127.88*
Property, poll, and income	174,742.46	140,420.19	296,907.23	105,642.48
Corporation, bank, etc.	21,087.34	23,651.45	26,494.23	39,485.40
Licenses and permits	*225.00*	*393.00*	*824.00*	*725.00*
Fines and forfeits	*144.68*	*2,091.93*	*557.00*	*89.89*
Grants and gifts	*696.29*	*771.97*	*1,106.40*	*1,149.80*
For expenses	696.29	771.97	1,106.40	1,149.80
For outlays	–	–	–	–
All other	–	–	*71.00*	–
Commercial	**36,517.46**	**27,751.76**	**51,938.27**	**9,670.17**
Special assessments	–	*287.50*	*8,692.76*	*90.00*
To meet expenses	–	287.50	4,284 32	90 00
To meet outlays	–	–	4,408 44	–
Privileges	*9.72*	–	–	–
Departmental	*12,759.94*	*4,140.29*	*7,314.13*	*5,513.19*
General government	2,106.37	125.39	921.60	998 48
Protection of persons and property	246.26	251.22	458.32	102.01
Health and sanitation	1,226.91	–	–	75 00
Highways	679.50	164.30	135.00	67.00
Charities	1,860.50	3,039.38	4,164 42	3,735 98
Soldiers' benefits	3,264.50	168.00	1,061 26	524.00
Schools	2,319.74	355.96	196.75	–
Libraries	205.86	26.04	223.00	–
Recreation	–	10.00	–	5 00
Unclassified	850.30	–	153.78	5.72
Public service enterprises	*19,749.67*	*19,925.45*	*26,779.60*	–
Electric light	–	–	–	–
Water	19,749.67	19,925.45	26,779 60	–
All other	–	–	–	–
Cemeteries	–	*1,709.16*	–	*1,882.97*
Interest	*3,998.13*	*1,689.36*	*9,151.78*	*2,184.01*
On sinking funds	–	–	–	–
On trust and investment funds	494.49	76.00	843.73	818.75
All other	3,503.64	1,613.36	8,308.05	1,365.26
NON-REVENUE.	**$161,102.57**	**$76,440.80**	**$460,395.34**	**$80,633.88**
Offsets to outlays	–	**6,666.79**	**6,200.29**	–
Departmental	–	*6,159.19*	*5,000.00*	–
Public service enterprises	–	*507.60*	*1,200.29*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**120,046.50**	**40,000.00**	**398,449.30**	**53,000.00**
Loans, general purposes	*15,000.00*	–	*170,000.00*	*35,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*105,000.00*	*40,000.00*	*225,000.00*	*18,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*46.50*	–	*3,449.30*	–
Transfers	–	**502.00**	**1,239.03**	**123.23**
From sinking funds	–	–	–	–
All other	–	*502.00*	*1,239.03*	*123.23*
Refunds	**869.37**	–	**2,571.41**	**277.18**
Agency, trust, and investment	**40,186.70**	**29,272.01**	**51,935.31**	**27,233.47**
Taxes and licenses for State	*24,955.48*	*20,675.74*	*34,056.28*	*17,704.80*
Taxes for county	*11,223.23*	*7,613.34*	*17,865.70*	*6,539.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*4,007.99*	*982.93*	*13.33*	*2,989.67*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$233,413.23	$201,747.09	$384,098.42	$156,762.74
Premiums	46.50	–	3,449.30	–
Municipal indebtedness	120,000.00	40,000.00	395,000.00	53,000 00
Transfers and refunds	869.37	502.00	3,810.44	400 41
Agency, trust, and investment	40,186 70	29,272.01	51,935.31	27,233.47
Total receipts	**$394,515.80**	**$271,521.10**	**$838,293.47**	**$237,396.62**
Balance on hand, including funds	*23,512.54*	*21,287.19*	*60,948.28*	*46,665.75*
GRAND TOTAL	**$418,028.34**	**$292,808.29**	**$899,241.75**	**$284,062.37**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Whitman Population 7,147	Maynard Population 7,086	Needham Population 7,012	Grafton Population 6,887
Maintenance	**$194,959.42**	**$155,522.60**	**$274,259.31**	**$138,865.28**
Departmental	*176,919.31*	*144,142.57*	*257,369.69*	*136,382.56*
General government	16,365.74	5,816.55	14,961.62	8,161 71
Protection of persons and property	16,143.63	19,016.00	37,022.23	9,852.71
Health and sanitation	7,234.81	2,929 24	12,324.83	3,054.07
Highways	35,401.70	22,199.36	40,053.33	29,078.96
Charities	10,832.17	11,984.78	17,481.30	15,728.70
Soldiers' benefits	3,644.05	264.00	2,404.00	580.00
Schools	78,868.88	76,745.24	116,382.84	67,001.09
Libraries	2,998.39	2,543.55	6,268 71	1,864.33
Recreation	1,344.38	1,211.91	6,304.47	313.69
Pensions	–	–	–	–
Unclassified	4,085.56	1,431.94	4,165.76	747.30
Public service enterprises	*18,040.11*	*9,472.22*	*16,890.22*	–
Electric light	–	–	–	–
Water	18,040.11	9,472.22	16,890 22	–
All other	–	–	–	–
Cemeteries	–	*1,907.81*	–	*2,431.87*
Administration of trust funds	–	–	–	*50.85*
Interest	**10,423.11**	**4,973.74**	**30,120.10**	**3,571.66**
Loans, general purposes	*9,263.11*	*4,973.74*	*23,800.10*	*3,571.66*
Loans, public service enterprises	*1,160.00*	–	*6,320.00*	–
Loans, cemeteries	–	–	–	–
Outlays	**33,757.28**	**20,065.09**	**151,783.89**	**44,435.50**
Departmental	*32,483.98*	*16,891.64*	*146,462.76*	*43,721.25*
General government	2,113.80	120.44	183.33	–
Protection of persons and property	–	–	2,342.65	–
Health and sanitation	18,777.03	796.14	1,888.45	–
Highways	11,593.15	13,923.67	20,475.07	5,979.48
Charities	–	–	–	–
Schools	–	51.39	120,995.26	37,741.77
Libraries	–	–	–	–
Recreation	–	2,000.00	578.00	–
Unclassified	–	–	–	–
Public service enterprises	*1,273.30*	*3,173.45*	*5,321.13*	–
Electric light	–	–	–	–
Water	1,273.30	3,173.45	5,321.13	–
All other	–	–	–	–
Cemeteries	–	–	–	*714.25*
Municipal indebtedness	**112,288.12**	**46,000.00**	**289,406.09**	**22,300.00**
From sinking funds	–	–	–	–
From revenue and other sources	*22,288.12*	*6,000.00*	*19,406.09*	*4,300.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*90,000.00*	*40,000 00*	*270,000.00*	*18,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	**502.00**	**1,239.03**	**123.23**
To sinking funds from revenue	–	–	–	–
All other	–	*502.00*	*1,239.03*	*123 23*
Refunds	**869.37**	–	**2,571.41**	**277.18**
Agency, trust, and investment	**40,681.19**	**28,871.51**	**51,946.38**	**27,267.06**
Taxes and licenses for State	*24,955.48*	*20,675.24*	*34,056.28*	*17,704.80*
Taxes for county	*11,223.23*	*7,613.34*	*17,865 70*	*6,539.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*4,502.48*	*582.93*	*24.40*	*3,023.26*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$205,382.53	$160,496 34	$304,379.41	$142,436.94
Permanent debt (except from sinking funds)	22,288.12	6,000.00	19,406.09	4,300.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	33,757.28	20,065.09	151,783.89	44,435.50
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	90,000.00	40,000.00	270,000.00	18,000.00
Transfers (except to sinking funds) and refunds	869 37	502.00	3,810.44	400.41
Agency, trust, and investment	40,681.19	28,871.51	51,946.38	27,267.06
Total payments	**$392,978.49**	**$255,934.94**	**$801,326.21**	**$236,839.91**
Balance on hand, including funds	*25,049.85*	*36,873.35*	*97,915.54*	*47,222.46*
GRAND TOTAL	**$418,028.34**	**$292,808.29**	**$899,241.75**	**$284,062.37**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Stoughton POPULATION 6,865	Franklin POPULATION 6,497	Dartmouth POPULATION 6,493	Concord POPULATION 6,461
REVENUE.	**$220,468.36**	**$256,930.84**	**$252,179.13**	**$464,944.31**
General	**185,096.82**	**211,011.70**	**229,190.55**	**284,290.28**
Taxes	*181,730.59*	*209,675.52*	*227,009.87*	*281,022 90*
Property, poll, and income	164,818.09	189,897.40	213,853.86	267,026.21
Corporation, bank, etc.	16,912.50	19,778.12	13,156.01	13,996.69
Licenses and permits	*543.60*	*374.00*	*681.00*	*305.00*
Fines and forfeits	*1,970.00*	*69.00*	*220.70*	*978.44*
Grants and gifts	*853.23*	*893.18*	*1,278.98*	*1,983.94*
For expenses	853.23	657.18	1,278.98	1,558 94
For outlays	–	236.00	–	425.00
All other	–	–	–	–
Commercial	**35,371.54**	**45,919.14**	**22,988.58**	**180,654.03**
Special assessments	*830.51*	*549.00*	–	*456.11*
To meet expenses	830.51	549.00	–	456.11
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*7,995.37*	*12,987.75*	*11,479.32*	*28,860.71*
General government	1,754.50	509.00	.10	726.89
Protection of persons and property	200.60	564.96	140 95	717 17
Health and sanitation	356.43	4,934.98	442.48	624 46
Highways	23.00	469.75	523.37	2,373.45
Charities	1,106.82	4,301.94	8,773.71	6,552 62
Soldiers' benefits	2,710.00	678.00	636.00	594.00
Schools	1,016.10	1,503.12	927.21	17,207.12
Libraries	78.00	–	35.50	–
Recreation	5.00	–	–	–
Unclassified	744.92	26.00	–	5.00
Public service enterprises	*22,023.90*	*31,578.99*	*9,064.62*	*134,699.15*
Electric light	–	–	–	92,155.92
Water	22,023.90	31,578.99	9,064.62	42,543.23
All other	–	–	–	–
Cemeteries	–	–	–	*2,189.40*
Interest	*4,521.76*	*803.40*	*2,444.64*	*14,508.66*
On sinking funds	–	–	–	8,111.51
On trust and investment funds	1,467.64	35.50	129.61	5,026 18
All other	3,054.12	767.90	2,315.03	1,370.97
NON-REVENUE.	**$172,116.03**	**$160,125.16**	**$214,028.43**	**$450,228.70**
Offsets to outlays	–	**9,553.36**	**7,407.27**	**924.86**
Departmental	–	*9,553.36*	*2,000.00*	*585.00*
Public service enterprises	–	–	*5,407.27*	*339.86*
Cemeteries	–	–	–	–
Municipal indebtedness	**134,000.00**	**115,000.00**	**168,000.00**	**378,610.00**
Loans, general purposes	*9,000.00*	–	*3,000.00*	–
Loans, public service enterprises	–	–	*15,000.00*	*75,000.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*125,000.00*	*115,000.00*	*150,000.00*	*303,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	*610.00*
Transfers	**2,447.63**	**380.57**	**969.00**	**24,083.77**
From sinking funds	–	–	–	–
All other	*2,447.63*	*380.57*	*969.00*	*24,083.77*
Refunds	**367.39**	**88.79**	**45.00**	**515.65**
Agency, trust, and investment	**35,301.01**	**35,102.44**	**37,607.16**	**46,094.42**
Taxes and licenses for State	*23,914.40*	*24,598.51*	*23,464.80*	*29,635.77*
Taxes for county	*10,754.11*	*10,493.93*	*8,201.88*	*11,270.72*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*632.50*	*10.00*	*1,085.67*	*5,187.93*
All other	–	–	*4,854.81*	–
RECAPITULATION.				
Revenue and offsets to outlays	$220,468.36	$266,484.20	$259,586.40	$465,869.17
Premiums	–	–	–	610.00
Municipal indebtedness	134,000.00	115,000.00	168,000.00	378,000.00
Transfers and refunds	2,815.02	469.36	1,014.00	24,599.42
Agency, trust, and investment	35,301.01	35,102.44	37,607.16	46,094.42
Total receipts	**$392,584.39**	**$417,056.00**	**$466,207.56**	**$915,173.01**
Balance on hand, including funds	*57,131.41*	*12,423.10*	*66,198.20*	*33,034.45*
GRAND TOTAL	**$449,715.80**	**$429,479.10**	**$532,405.76**	**$948,207.46**

Graded According to Population of 1920 — Continued.

PAYMENTS.	**Stoughton** POPULATION 6,865	**Franklin** POPULATION 6,497	**Dartmouth** POPULATION 6,493	**Concord** POPULATION 6,461
Maintenance	**$184,239.89**	**$207,638.07**	**$189,786.10**	**$385,833.82**
Departmental	*165,069.78*	*192,583.87*	*177,164.78*	*294,561.80*
General government	15,709.98	8,219.48	12,973.48	11,210.19
Protection of persons and property	20,590.51	18,318.58	7,084.68	36,285.20
Health and sanitation	7,179.57	13,737.25	14,018.41	21,636.31
Highways	27,138.91	35,988.94	44,958.06	67,262.28
Charities	15,027.09	23,151.04	23,438.89	12,889.80
Soldiers' benefits	3,991.07	828.00	1,113.09	1,200 00
Schools	67,209.49	89,598.88	70,166.04	126,856.09
Libraries	4,975.80	1,500.00	1,707.52	9,467.80
Recreation	459.45	349.50	–	2,500.33
Pensions	–	–	–	–
Unclassified	2,787.91	892.20	1,704.61	5,253.80
Public service enterprises	*19,170.11*	*15,023.15*	*12,621.32*	*86,742 55*
Electric light	–	–	–	73,360.86
Water	19,170.11	15,023.15	12,621.32	13,381.69
All other	–	–	–	–
Cemeteries	–	*31.05*	–	*4,170.53*
Administration of trust funds	–	–	–	*358.94*
Interest	**7,818.38**	**18,051.23**	**18,825.49**	**30,446.34**
Loans, general purposes	*5,677.58*	*11,021.23*	*11,212.99*	*17,620 69*
Loans, public service enterprises	*2,140.80*	*7,030.00*	*7,612.50*	*12,825.65*
Loans, cemeteries	–	–	–	–
Outlays	**30,894.74**	**21,332.37**	**113,159.74**	**70,038.30**
Departmental	*27,621.43*	*12,958.80*	*76,219.19*	*15,286 99*
General government	–	39.00	–	–
Protection of persons and property	13,450.00	–	963.00	–
Health and sanitation	–	250.00	–	3,654.53
Highways	14,160.68	12,669.80	41,887 68	818.51
Charities	–	–	–	–
Schools	10.75	–	32,535.35	3,825.87
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	833.16	6,988.08
Public service enterprises	*3,273.31*	*8,373.57*	*36,940.55*	*54,751.31*
Electric light	–	–	–	53,868.23
Water	3,273.31	8,373.57	36,940.55	883.08
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**151,000.00**	**118,000.00**	**129,457.33**	**322,800.00**
From sinking funds	–	–	–	–
From revenue and other sources	*26,000.00*	*23,000.00*	*19,457.33*	*24,800.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*125,000.00*	*95,000.00*	*110,000.00*	*298,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**2,447.63**	**380.57**	**969.00**	**24,083.77**
To sinking funds from revenue	–	–	–	*9,720 00*
All other	*2,447.63*	*380.57*	*969.00*	*14,363 77*
Refunds	**367.39**	**88.79**	**45.00**	**515.65**
Agency, trust, and investment	**34,930.67**	**35,102.44**	**36,527.12**	**65,109.48**
Taxes and licenses for State	*23,914.40*	*24,598.51*	*23,464.80*	*29,635.77*
Taxes for county	*10,754.11*	*10,493.93*	*8,201.88*	*11,270.72*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*262.16*	*10.00*	*8.07*	*24,202.99*
All other	–	–	*4,852.37*	–
RECAPITULATION.				
Maintenance and interest	$192,058.27	$225,689.30	$208,611.59	$416,280.16
Permanent debt (except from sinking funds)	26,000.00	23,000.00	19,457.33	24,800.00
Sinking fund requirements from revenue	–	–	–	9,720.00
Outlays	30,894.74	21,332.37	113,159.74	70,038.30
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	125,000.00	95,000.00	110,000.00	298,000.00
Transfers (except to sinking funds) and refunds	2,815.02	469.36	1,014.00	14,879 42
Agency, trust, and investment	34,930.67	35,102.44	36,527.12	65,109.48
Total payments	**$411,698.70**	**$400,593.47**	**$488,769.78**	**$898,827.36**
Balance on hand, including funds	*38,017.10*	*28,885.63*	*43,635.98*	*49,380.10*
GRAND TOTAL	**$449,715.80**	**$429,479.10**	**$532,405.76**	**$948,207.46**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lexington POPULATION 6,350	Great Barrington POPULATION 6,315	North Andover POPULATION 6,265	Mansfield POPULATION 6,255
REVENUE.	**$425,229.18**	**$191,305.28**	**$265,370.44**	**$300,518.48**
General	**367,955.65**	**180,804.67**	**234,987.17**	**176,623.61**
Taxes	*365,428.03*	*178,856.03*	*231,880.14*	*174,161.83*
Property, poll, and income	351,682.58	159,958.45	171,938.45	156,232.07
Corporation, bank, etc.	13,745.45	18,897.58	59,941.69	17,929.76
Licenses and permits	*669.48*	*464.75*	*72.25*	*600.00*
Fines and forfeits	*788.43*	*1,036.05*	*2,496.00*	*1,313.61*
Grants and gifts	*1,069.71*	*447.84*	*538.78*	*548.17*
For expenses	1,069.71	447.84	538.78	548.17
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**57,273.53**	**10,500.61**	**30,383.27**	**123,894.87**
Special assessments	*3,847.36*	–	*2,432.37*	–
To meet expenses	1,540.16	–	2,432.37	–
To meet outlays	2,307.20	–	–	–
Privileges	–	*50.00*	–	–
Departmental	*16,177.44*	*9,674.69*	*3,874.42*	*7,322.09*
General government	397.25	1,613.72	26.95	484.50
Protection of persons and property	214.05	278.59	273.97	384.05
Health and sanitation	4,395.01	–	28.57	40.00
Highways	254.68	2,001.17	320.36	40.45
Charities	6,179.66	1,245.61	1,503.42	5,105.99
Soldiers' benefits	456.00	805.30	504.00	1,152.00
Schools	3,769.00	2,926.50	852.69	–
Libraries	359.79	803.80	–	115.10
Recreation	–	–	–	–
Unclassified	152.00	–	364.46	–
Public service enterprises	*28,666.26*	–	*17,320.49*	*110,282.35*
Electric light	–	–	–	96,923.93
Water	28,666.26	–	17,320.49	13,358.42
All other	–	–	–	–
Cemeteries	*3,419.73*	*294.88*	–	*224.23*
Interest	*5,162.74*	*481.04*	*6,755.99*	*6,066.20*
On sinking funds	–	–	4,279.11	3,969.60
On trust and investment funds	1,683.84	–	480.23	224.51
All other	3,478.90	481.04	1,996.65	1,872.09
NON-REVENUE.	**$430,250.91**	**$230,757.32**	**$193,798.78**	**$250,329.78**
Offsets to outlays	**9,766.59**	–	**2,684.60**	**7,287.08**
Departmental	*8,486.14*	–	*1,005.93*	*7,031.79*
Public service enterprises	*1,280.45*	–	*1,678.67*	*255.29*
Cemeteries	–	–	–	–
Municipal indebtedness	**370,000.00**	**185,000.00**	**140,000.00**	**196,002.25**
Loans, general purposes	*50,000.00*	*50,000.00*	–	*6,000.00*
Loans, public service enterprises	*20,000.00*	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*300,000.00*	*135,000.00*	*140,000.00*	*190,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	*2.25*
Transfers	**973.14**	**37.00**	**750.00**	**5,631.38**
From sinking funds	–	–	–	–
All other	*973.14*	*37.00*	*750.00*	*5,631.38*
Refunds	**574.41**	**635.37**	**1,000.43**	**358.29**
Agency, trust, and investment	**48,936.77**	**45,084.95**	**49,363.75**	**41,050.78**
Taxes and licenses for State	*30,067.00*	*30,842.35*	*29,473.26*	*24,750.03*
Taxes for county	*12,688.89*	*13,121.08*	*17,877.27*	*8,868.70*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*6,180.88*	*1,121.52*	*2,013.22*	*5,275.80*
All other	–	–	–	*2,156.25*
RECAPITULATION.				
Revenue and offsets to outlays	$434,995.77	$191,305.28	$268,055.04	$307,805.56
Premiums	–	–	–	2.25
Municipal indebtedness	370,000.00	185,000.00	140,000.00	196,000.00
Transfers and refunds	1,547.55	672.37	1,750.43	5,989.67
Agency, trust, and investment	48,936.77	45,084.95	49,363.75	41,050.78
Total receipts	**$855,480.09**	**$422,062.60**	**$459,169.22**	**$550,848.26**
Balance on hand, including funds	*33,285.83*	*19,282.20*	*32,246.28*	*22,693.13*
GRAND TOTAL	**$888,765.92**	**$441,344.80**	**$491,415.50**	**$573,541.39**

Graded According to Population of 1920 — Continued.

PAYMENTS.	**Lexington** POPULATION 6,350	**Great Barrington** POPULATION 6,315	**North Andover** POPULATION 6,265	**Mansfield** POPULATION 6,255
Maintenance	**$337,972.29**	**$168,809.56**	**$216,883.98**	**$304,735.77**
Departmental	*319,413.17*	*166,469.59*	*198,711.23*	*202,492.28*
General government	24,240.05	13,570.48	8,404.81	18,253.06
Protection of persons and property	51,317.00	9,284.84	28,098.74	21,352.99
Health and sanitation	11,514.09	4,584.14	9,521.18	9,678.23
Highways	64,690.40	28,457.97	38,894.07	34,368.22
Charities	14,090.70	8,731.13	13,563.31	12,568.33
Soldiers' benefits	909.50	1,791.75	552.00	1,596.01
Schools	129,445.08	88,693.90	88,020.97	97,256.00
Libraries	9,841.61	8,142.59	5,563.62	3,690.38
Recreation	4,193.42	1,910.01	763.70	404.76
Pensions	1,709.30	–	–	–
Unclassified	7,462.02	1,302.78	5,328.83	3,384.30
Public service enterprises	*14,555.37*	–	*18,172.75*	*101,911.00*
Electric light	–	–	–	85,227.43
Water	14,555.37	–	18,161.45	16,683.57
All other	–	–	11.30	–
Cemeteries	*3,943.75*	*2,339.97*	–	*332.49*
Administration of trust funds	*60.00*	–	–	–
Interest	**33,422.47**	**6,090.21**	**13,622.23**	**23,026.99**
Loans, general purposes	*23,275.26*	*6,090.21*	*7,842.23*	*13,796.49*
Loans, public service enterprises	*9,494.71*	–	*5,780.00*	*9,230.50*
Loans, cemeteries	*652.50*	–	–	–
Outlays	**113,732.31**	**55,309.04**	**40,638.37**	**42,286.24**
Departmental	*72,122.11*	*55,309.04*	*37,343.14*	*32,216.01*
General government	–	–	–	–
Protection of persons and property	936.99	–	166.60	–
Health and sanitation	15,676.83	–	8,538.83	–
Highways	53,365.10	54,441.30	22,506.62	22,135.13
Charities	–	–	–	254.63
Schools	2,143.19	277.68	506.09	9,826.25
Libraries	–	–	–	–
Recreation	–	590.06	–	–
Unclassified	–	–	5,625.00	–
Public service enterprises	*35,436.22*	–	*3,295.23*	*10,070.23*
Electric light	–	–	–	10,070.23
Water	35,436.22	–	3,295.23	–
All other	–	–	–	–
Cemeteries	*6,173.98*	–	–	–
Municipal indebtedness	**273,238.99**	**146,200.00**	**153,000.00**	**136,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*48,238.99*	*11,200.00*	*13,000.00*	*18,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*225,000.00*	*135,000.00*	*140,000.00*	*118,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**973.14**	**37.00**	**750.00**	**5,631.38**
To sinking funds from revenue	–	–	*750.00*	*4,000.00*
All other	*973.14*	*37.00*	–	*1,631.38*
Refunds	**574.41**	**635.37**	**1,000.43**	**358.29**
Agency, trust, and investment	**49,284.20**	**45,084.70**	**54,859.55**	**59,717.06**
Taxes and licenses for State	*30,067.00*	*30,842.35*	*29,473.26*	*24,750.03*
Taxes for county	*12,688.89*	*13,121.08*	*17,877.27*	*8,868.70*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*6,528.31*	*1,121.27*	*7,509.02*	*23,942.08*
All other	–	–	–	*2,156.25*

RECAPITULATION.				
Maintenance and interest	$371,394.76	$174,899.77	$230,506.21	$327,762.76
Permanent debt (except from sinking funds)	48,238.99	11,200.00	13,000.00	18,000.00
Sinking fund requirements from revenue	–	–	750.00	4,000.00
Outlays	113,732.31	55,309.04	40,638.37	42,286.24
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	225,000.00	135,000.00	140,000.00	118,000.00
Transfers (except to sinking funds) and refunds	1,547.55	672.37	1,000.43	1,989.67
Agency, trust, and investment	49,284.20	45,084.70	54,859.55	59,717.06
Total payments	**$809,197.81**	**$422,165.88**	**$480,754.56**	**$571,755.73**
Balance on hand, including funds	*79,568.11*	*19,178.92*	*10,660.94*	*1,785.66*
GRAND TOTAL	**$888,765.92**	**$441,344.80**	**$491,415.50**	**$573,541.39**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wellesley POPULATION 6,224	Ipswich POPULATION 6,201	Canton POPULATION 5,945	Spencer POPULATION 5,930
REVENUE.	**$533,324.79**	**$281,432.37**	**$259,783.14**	**$122,728.35**
General	**395,575.29**	**189,802.28**	**227,599.83**	**96,720.63**
Taxes	*391,647.45*	*187,555.28*	*225,380.72*	*95,123.96*
Property, poll, and income	351,482.24	161,966.46	202,925.68	85,280.10
Corporation, bank, etc.	40,165.21	25,588.82	22,455.04	9,843.86
Licenses and permits	*338.00*	*553.50*	*187.50*	*205.00*
Fines and forfeits	*245.00*	*1,150.50*	*875.15*	*113.30*
Grants and gifts	*3,344.84*	*543.00*	*1,156.46*	*1,278.37*
For expenses	3,344.84	370.39	1,156.46	1,278.37
For outlays	–	172.61	–	–
All other	–	–	–	–
Commercial	**137,749.50**	**91,630.09**	**32,183.31**	**26,007.72**
Special assessments	*1,545.13*	*3,193.51*	–	–
To meet expenses	1,545.13	3,193.51	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*7,286.23*	*10,453.16*	*9,925.46*	*10,048.93*
General government	735.78	843.14	586.86	1,305.50
Protection of persons and property	1,539.89	2,357.45	2,326.91	237.83
Health and sanitation	16.20	76.43	193.00	29.57
Highways	947.56	501.67	534.50	401.91
Charities	2,224.10	2,795.05	5,153.82	6,693.09
Soldiers' benefits	156.00	1,506.00	466.00	1,015.83
Schools	952.18	2,225.64	444.32	275.85
Libraries	441.19	–	128.05	44.95
Recreation	113.62	43.51	–	44.40
Unclassified	159.71	104.27	92.00	–
Public service enterprises	*122,657.75*	*70,935.36*	*17,783.80*	*9,618.29*
Electric light	83,823.25	48,334.17	–	–
Water	38,834.50	22,576.44	17,783.80	9,618.29
All other	–	24.75	–	–
Cemeteries	–	*755.00*	*2,479.66*	*522.44*
Interest	*6,260.39*	*6,293.06*	*1,994.39*	*5,818.06*
On sinking funds	63.40	4,238.25	–	–
On trust and investment funds	1,135.00	57.86	296.66	4,665.47
All other	5,061.99	1,996.95	1,697.73	1,152.59
NON-REVENUE.	**$334,602.76**	**$240,660.82**	**$276,589.58**	**$84,184.78**
Offsets to outlays	**33,302.01**	**8,020.67**	**46,311.50**	**1,227.00**
Departmental	*33,302.01*	*8,000.00*	*46,266.50*	*1,227.00*
Public service enterprises	–	*20.67*	*45.00*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**200,000.00**	**185,700.00**	**192,500.00**	**50,133.91**
Loans, general purposes	–	*46,700.00*	*12,500.00*	–
Loans, public service enterprises	–	*4,000.00*	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*200,000.00*	*135,000.00*	*180,000.00*	*50,000.00*
Unpaid warrants or orders, current year	–	–	–	*133.91*
Premiums	–	–	–	–
Transfers	**18,593.45**	**120.20**	–	**2,534.13**
From sinking funds	*10,000.00*	–	–	–
All other	*8,593.45*	*120.20*	–	*2,534.13*
Refunds	**5,303.56**	**393.14**	**246.67**	**7.20**
Agency, trust, and investment	**77,403.74**	**46,426.81**	**37,531.41**	**30,282.54**
Taxes and licenses for State	*50,641.91*	*24,462.49*	*23,878.20*	*19,435.41*
Taxes for county	*25,757.83*	*13,459.32*	*11,447.92*	*6,469.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,004.00*	*8,505.00*	*2,205.29*	*4,378.13*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$566,626.80	$289,453.04	$306,094.64	$123,955.35
Premiums	–	–	–	–
Municipal indebtedness	200,000.00	185,700.00	192,500.00	50,133.91
Transfers and refunds	23,897.01	513.34	246.67	2,541.33
Agency, trust, and investment	77,403.74	46,426.81	37,531.41	30,282.54
Total receipts	**$867,927.55**	**$522,093.19**	**$536,372.72**	**$206,913.13**
Balance on hand, including funds	*85,319.63*	*13,265.64*	*16,849.43*	*16,355.72*
GRAND TOTAL	**$953,247.18**	**$535,358.83**	**$553,222.15**	**$223,268.85**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Wellesley Population 6,224	Ipswich Population 6,201	Canton Population 5,945	Spencer Population 5,930
Maintenance	**$436,939.25**	**$241,900.44**	**$210,060.47**	**$116,819.36**
Departmental	*338,899.74*	*187,573.14*	*189,123.69*	*109,834.71*
General government	17,789.13	17,009.61	13,459.52	8,411.26
Protection of persons and property	66,362.00	27,642.04	27,915.35	10,420.16
Health and sanitation	18,735.66	5,070.85	8,504.09	5,892.71
Highways	66,648.18	45,113.67	51,468.18	24,273.67
Charities	8,378.04	15,056.06	17,841.55	13,169.25
Soldiers' benefits	224.00	2,689.30	924.09	1,933.46
Schools	127,734.63	71,490.95	58,624.30	41,282.89
Libraries	9,561.56	20.20	4,529.73	2,661.55
Recreation	13,669.21	864.96	3,637.67	142.78
Pensions	3,588.55	300.00	–	–
Unclassified	6,208.78	2,315.50	2,219.21	1,646.98
Public service enterprises	*98,039.51*	*51,672.09*	*17,560.24*	*3,083.65*
Electric light	66,012.07	40,326.01	–	–
Water	32,027.44	11,346.08	17,560.24	3,083.65
All other	–	–	–	–
Cemeteries	–	*2,655.21*	*3,376.54*	*513.12*
Administration of trust funds	–	–	–	*3,387.88*
Interest	**39,400.43**	**16,710.36**	**17,324.27**	**2,671.49**
Loans, general purposes	*34,800.43*	*6,690.36*	*15,884.27*	*1,893.56*
Loans, public service enterprises	*4,600.00*	*10,020.00*	*1,440.00*	*777.93*
Loans, cemeteries	–	–	–	–
Outlays	**77,822.69**	**47,257.89**	**80,763.18**	**5,588.05**
Departmental	*52,970.28*	*37,728.65*	*78,883.99*	*5,046.23*
General government	200.00	3,850.49	–	–
Protection of persons and property	12,000.00	–	470.00	–
Health and sanitation	20,217.86	–	–	747.44
Highways	5,004.79	12,853.23	78,413.99	4,105.43
Charities	–	–	–	193.36
Schools	15,547.63	–	–	–
Libraries	–	–	–	–
Recreation	–	2,716.12	–	–
Unclassified	–	18,308.81	–	–
Public service enterprises	*24,852.41*	*9,379.74*	*1,879.19*	*541.82*
Electric light	12,404.04	8,459.64	–	–
Water	12,448.37	920.10	1,879.19	541.82
All other	–	–	–	–
Cemeteries	–	*149.50*	–	–
Municipal indebtedness	**262,875.21**	**107,600.00**	**161,321.70**	**56,500.00**
From sinking funds	*10,000.00*	–	–	–
From revenue and other sources	*52,875.21*	*12,600.00*	*21,321.70*	*6,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*200,000.00*	*95,000.00*	*140,000.00*	*50,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**18,593.45**	**120.20**	–	**2,534.13**
To sinking funds from revenue	*700.00*	–	–	–
All other	*17,893.45*	*120.20*	–	*2,534.13*
Refunds	**5,303.56**	**393.14**	**246.67**	**7.20**
Agency, trust, and investment	**76,403.74**	**50,414.47**	**37,633.07**	**28,700.97**
Taxes and licenses for State	*50,641.91*	*24,462.49*	*23,878.20*	*19,435.41*
Taxes for county	*25,757.83*	*13,459.32*	*11,447.92*	*6,469.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*4.00*	*12,492.66*	*2,306.95*	*2,796.56*
All other	–	–	–	–
RECAPITULATION.				
Maintenance and interest	$476,339.68	$258,610.80	$227,384.74	$119,490.85
Permanent debt (except from sinking funds)	52,875.21	12,600.00	21,321.70	6,500.00
Sinking fund requirements from revenue	700.00	–	–	–
Outlays	77,822.69	47,257.89	80,763.18	5,588.05
Permanent debt from sinking funds	10,000.00	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	200,000.00	95,000.00	140,000.00	50,000.00
Transfers (except to sinking funds) and refunds	23,197.01	513.34	246.67	2,541.33
Agency, trust, and investment	76,403.74	50,414.47	37,633.07	28,700.97
Total payments	**$917,338.33**	**$464,396.50**	**$507,349.36**	**$212,821.20**
Balance on hand, including funds	*35,908.85*	*70,962.33*	*45,872.79*	*10,447.65*
GRAND TOTAL	**$953,247.18**	**$535,358.83**	**$553,222.15**	**$223,268.85**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Winchendon POPULATION 5,904	Westborough POPULATION 5,789	Abington POPULATION 5,787	Chelmsford POPULATION 5,682
REVENUE.	**$198,767.27**	**$131,906.91**	**$200,308.95**	**$180,769.06**
General	**160,192.36**	**96,825.16**	**172,187.77**	**171,634.33**
Taxes	*152,063.33*	*94,978.82*	*171,720.89*	*169,681.91*
Property, poll, and income	127,432.19	90,631.35	125,465.56	159,369.36
Corporation, bank, etc.	24,631.14	4,347.47	46,255.33	10,312.55
Licenses and permits	*481.00*	*168.00*	*103.00*	*129.75*
Fines and forfeits	*755.98*	*279.36*	*6.71*	*758.55*
Grants and gifts	*6,892.05*	*1,398.98*	*357.17*	*1,064.12*
For expenses	6,892.05	1,398.98	357.17	1,064.12
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**38,574.91**	**35,081.75**	**28,121.18**	**9,134.73**
Special assessments	*525.20*	*1,656.14*	–	*718.41*
To meet expenses	525.20	1,656.14	–	718.41
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*9,631.13*	*12,213.83*	*7,483.53*	*5,503.03*
General government	1,410.75	1,849.00	–	751.94
Protection of persons and property	145.90	1,470.10	93.21	225.07
Health and sanitation	115.50	4,118.29	718.75	–
Highways	446.05	558.38	57.63	117.12
Charities	6,540.93	2,171.38	2,351.41	3,367.75
Soldiers' benefits	738.00	1,496.00	2,672.00	542.00
Schools	234.00	431.11	460.75	7.00
Libraries	–	119.57	227.02	–
Recreation	–	–	–	–
Unclassified	–	–	902.76	492.15
Public service enterprises	*20,924.83*	*12,468.01*	*17,149.07*	–
Electric light	–	–	–	–
Water	20,924.83	12,468.01	17,149.07	–
All other	–	–	–	–
Cemeteries	*3,193.52*	*3,023.30*	–	*592.95*
Interest	*4,300.23*	*5,720.47*	*3,488.58*	*2,320.34*
On sinking funds	–	2,787.96	–	–
On trust and investment funds	3,202.73	1,180.53	230.16	171.38
All other	1,097.50	1,751.98	3,258.42	2,148.96
NON-REVENUE.	**$111,171.97**	**$145,335.51**	**$194,749.20**	**$207,991.63**
Offsets to outlays	**440.65**	**2,000.00**	**99.70**	**23,998.80**
Departmental	*325.00*	*2,000.00*	*99.70*	*23,998.80*
Public service enterprises	*115.65*	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**73,000.00**	**102,000.00**	**164,750.50**	**144,400.00**
Loans, general purposes	*18,000.00*	*7,000.00*	*23,500.00*	*70,400.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*55,000.00*	*95,000.00*	*140,000.00*	*74,000.00*
Unpaid warrants or orders, current year	–	–	*1,250.50*	–
Premiums	–	–	–	–
Transfers	**132.21**	**5,673.05**	**699.46**	**1,749.88**
From sinking funds	–	–	–	–
All other	*132.21*	*5,673.05*	*699.46*	*1,749.88*
Refunds	**970.90**	**385.10**	**63.32**	**227.36**
Agency, trust, and investment	**36,628.21**	**35,277.36**	**29,136.22**	**37,615.59**
Taxes and licenses for State	*24,071.15*	*13,767.18*	*20,133.62*	*21,197.40*
Taxes for county	*6,891.00*	*4,992.00*	*8,598.44*	*8,509.02*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*5,666.06*	*16,518.18*	*404.16*	*1,925.66*
All other	–	–	–	*5,983.51*
RECAPITULATION.				
Revenue and offsets to outlays	$199,207.92	$133,906.91	$200,408.65	$204,767.86
Premiums	–	–	–	–
Municipal indebtedness	73,000.00	102,000.00	164,750.50	144,400.00
Transfers and refunds	1,103.11	6,058.15	762.78	1,977.24
Agency, trust, and investment	36,628.21	35,277.36	29,136.22	37,615.59
Total receipts	**$309,939.24**	**$277,242.42**	**$395,058.15**	**$388,760.69**
Balance on hand, including funds	*23,193.83*	*9,594.88*	*12,279.29*	*29,356.76*
GRAND TOTAL	**$333,133.07**	**$286,837.30**	**$407,337.44**	**$418,117.45**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Winchendon Population 5,904	Westborough Population 5,789	Abington Population 5,787	Chelmsford Population 5,682
Maintenance	**$186,753.28**	**$118,559.49**	**$165,264.64**	**$166,617.43**
Departmental	*172,026.34*	*108,099.43*	*152,123.34*	*164,804.53*
General government	10,622.96	7,413.16	6,312.78	10,316.31
Protection of persons and property	20,457.26	13,849.48	14,921.25	13,275.84
Health and sanitation	4,145.47	5,242.77	4,269.94	2,272.32
Highways	39,184.53	18,560.79	27,348.00	31,641.74
Charities	14,732.75	9,197.55	10,543.25	9,296.21
Soldiers' benefits	2,089.99	2,647.00	2,878.00	706.00
Schools	75,301.32	44,510.70	76,924.62	90,997.54
Libraries	3,269.47	4,100.68	3,495.46	3,201.76
Recreation	626.48	208.10	469.54	989.69
Pensions	189.60	–	–	–
Unclassified	1,406.51	2,369.20	4,960.50	2,107.12
Public service enterprises	*9,718.14*	*6,632.49*	*13,141.30*	–
Electric light	–	–	–	–
Water	9,718.14	6,632.49	13,141.30	–
All other	–	–	–	–
Cemeteries	*5,008.80*	*3,817.57*	–	*1,812.90*
Administration of trust funds	–	*10.00*	–	–
Interest	**3,596.25**	**7,395.33**	**9,526.18**	**6,565.95**
Loans, general purposes	*2,436.25*	*6,395.33*	*6,346.18*	*6,565.95*
Loans, public service enterprises	*1,160.00*	*1,000.00*	*3,180.00*	–
Loans, cemeteries	–	–	–	–
Outlays	**22,626.11**	**13,808.74**	**46,335.17**	**100,191.16**
Departmental	*22,322.45*	*13,808.74*	*46,335.17*	*100,191.16*
General government	–	–	–	–
Protection of persons and property	4,474.28	598.51	13,687.80	5,691.50
Health and sanitation	–	283.06	13,964.64	610.15
Highways	17,848.17	12,927.17	12,005.33	48,375.55
Charities	–	–	–	–
Schools	–	–	–	45,513.96
Libraries	–	–	–	–
Recreation	–	–	632.52	–
Unclassified	–	–	6,044.88	–
Public service enterprises	*303.66*	–	–	–
Electric light	–	–	–	–
Water	303.66	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**61,500.00**	**63,750.00**	**151,740.97**	**82,643.50**
From sinking funds	–	–	–	–
From revenue and other sources	*6,500.00*	*3,750.00*	*6,200.00*	*11,643.50*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*55,000.00*	*60,000.00*	*145,000.00*	*71,000.00*
Warrants or orders, previous years	–	–	*540.97*	–
Transfers	**132.21**	**5,673.05**	**699.46**	**1,749.88**
To sinking funds from revenue	–	*3,500.00*	–	–
All other	*132.21*	*2,173.05*	*699.46*	*1,749.88*
Refunds	**970.90**	**385.10**	**63.32**	**227.36**
Agency, trust, and investment	**37,064.90**	**41,303.34**	**28,795.04**	**37,037.09**
Taxes and licenses for State	*24,071.15*	*13,767.18*	*20,133.62*	*21,197.40*
Taxes for county	*6,891.00*	*4,992.00*	*8,598.44*	*8,509.02*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*6,102.75*	*22,544.16*	*62.98*	*1,347.16*
All other	–	–	–	*5,983.51*
RECAPITULATION.				
Maintenance and interest	$190,349.53	$125,954.82	$174,790.82	$173,183.38
Permanent debt (except from sinking funds)	6,500.00	3,750.00	6,200.00	11,643.50
Sinking fund requirements from revenue	–	3,500.00	–	–
Outlays	22,626.11	13,808.74	46,335.17	100,191.16
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	55,000.00	60,000.00	145,540.97	71,000.00
Transfers (except to sinking funds) and refunds	1,103.11	2,558.15	762.78	1,977.24
Agency, trust, and investment	37,064.90	41,303.34	28,795.04	37,037.09
Total payments	**$312,643.65**	**$250,875.05**	**$402,424.78**	**$395,032.37**
Balance on hand, including funds	*20,489.42*	*35,962.25*	*4,912.66*	*23,085.08*
GRAND TOTAL	**$333,133.07**	**$286,837.30**	**$407,337.44**	**$418,117.45**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Millbury Population 5,653	Hingham Population 5,604	Amherst Population 5,550	South Hadley Population 5,527
REVENUE.	**$158,899.56**	**$332,353.64**	**$196,693.32**	**$223,202.49**
General	**143,656.04**	**238,611.05**	**177,155.48**	**165,461.38**
Taxes	*142,626.86*	*237,283.56*	*175,135.24*	*163,195.83*
Property, poll, and income	125,557.00	222,324.47	168,104.82	143,374.62
Corporation, bank, etc.	17,069.86	14,959.09	7,030.42	19,821.21
Licenses and permits	*60.00*	*339.50*	*319.00*	*528.00*
Fines and forfeits	*63.39*	*165.85*	*535.95*	*719.00*
Grants and gifts	*904.02*	*822.14*	*1,165.29*	*1,018.55*
For expenses	904.02	822.14	1,165.29	1,018.55
For outlays	–	–	–	–
All other	*1.77*	–	–	–
Commercial	**15,243.52**	**93,742.59**	**19,537.84**	**57,741.11**
Special assessments	*578.62*	*4,513.61*	*2,667.83*	*1,132.60*
To meet expenses	578.62	4,513.61	2,667.83	74.70
To meet outlays	–	–	–	1,057.90
Privileges	–	*431.35*	–	*1,770.37*
Departmental	*10,812.78*	*19,984.44*	*13,935.36*	*9,669.95*
General government	1,722.53	83.20	2,666.06	1,943.50
Protection of persons and property	300.43	918.82	114.24	1,229.42
Health and sanitation	–	144.06	1,378.68	668.49
Highways	1.50	1,689.32	207.01	628.71
Charities	7,975.66	7,653.06	573.37	2,975.70
Soldiers' benefits	708.00	1,376.50	554.50	144.00
Schools	5.00	7,623.68	8,089.50	2,012.18
Libraries	92.66	–	–	67.50
Recreation	–	–	2.00	–
Unclassified	7.00	495.80	350.00	.45
Public service enterprises	–	*64,961.31*	–	*43,382.13*
Electric light	–	64,961.31	–	43,382.13
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*3,008.44*	–	*875.04*	–
Interest	*843.68*	*3,851.88*	*2,059.61*	*1,786.06*
On sinking funds	–	–	–	–
On trust and investment funds	111.33	1,186.57	257.41	–
All other	732.35	2,665.31	1,802.20	1,786.06
NON-REVENUE.	**$191,898.48**	**$156,512.98**	**$97,608.85**	**$141,950.26**
Offsets to outlays	**36,000.00**	**200.00**	–	–
Departmental	*36,000.00*	*200.00*	–	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**127,000.00**	**118,000.00**	**35,000.00**	**111,000.00**
Loans, general purposes	*57,000.00*	*18,000.00*	–	*26,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*70,000.00*	*100,000.00*	*35,000.00*	*85,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**160.00**	**3.00**	–	**164.76**
From sinking funds	–	–	–	–
All other	*160.00*	*3.00*	–	*164.76*
Refunds	**53.81**	**688.10**	**2.00**	**18.57**
Agency, trust, and investment	**28,684.67**	**37,621.88**	**62,606.85**	**30,766.93**
Taxes and licenses for State	*18,327.88*	*24,790.50*	*24,836.13*	*19,818.00*
Taxes for county	*6,399.00*	*12,671.38*	*13,227.58*	*10,936.18*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*3,957.79*	*160.00*	*24,543.14*	*12.75*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$194,899.56	$332,553.64	$196,693.32	$223,202.49
Premiums	–	–	–	–
Municipal indebtedness	127,000.00	118,000.00	35,000.00	111,000.00
Transfers and refunds	213.81	691.10	2.00	183.33
Agency, trust, and investment	28,684.67	37,621.88	62,606.85	30,766.93
Total receipts	**$350,798.04**	**$488,866.62**	**$294,302.17**	**$365,152.75**
Balance on hand, including funds	*19,611.27*	*19,651.95*	*39,948.09*	*18,989.23*
GRAND TOTAL	**$370,409.31**	**$508,518.57**	**$334,250.26**	**$384,141.98**

Graded According to Population of 1920 — Continued.

PAYMENTS.	**Millbury** POPULATION 5,653	**Hingham** POPULATION 5,604	**Amherst** POPULATION 5,550	**South Hadley** POPULATION 5,527
Maintenance	**$147,124.63**	**$288,338.46**	**$163,869.20**	**$187,971.61**
Departmental	*143,518.80*	*230,201.08*	*162,445.68*	*158,237.28*
General government	9,263.80	16,215.85	10,851.28	13,105.29
Protection of persons and property	15,201.95	41,989.94	14,263.94	6,025.10
Health and sanitation	1,760.32	8,521.73	5,729.13	7,161.06
Highways	24,709.88	50,277.93	37,478.17	30,626.16
Charities	22,659.87	16,524.36	2,947.70	13,805.77
Soldiers' benefits	1,939.69	3,092.39	580.00	102.00
Schools	60,700.33	78,990.58	86,875.07	83,098.28
Libraries	2,300.35	321.80	869.32	2,279.69
Recreation	625.70	3,989.39	590.04	411.70
Pensions	–	–	–	–
Unclassified	4,356.91	10,277.11	2,261.03	1,622.23
Public service enterprises	–	*58,135.82*	–	*29,734.33*
Electric light	–	58,135.82	–	29,734.33
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*3,605.83*	–	*1,423.52*	–
Administration of trust funds	–	*1.56*	–	–
Interest	**4,803.05**	**5,092.32**	**6,479.07**	**5,235.82**
Loans, general purposes	*4,803.05*	*5,092.32*	*6,479.07*	*4,075.82*
Loans, public service enterprises	–	–	–	*1,160.00*
Loans, cemeteries	–	–	–	–
Outlays	**103,337.26**	**29,611.57**	**2,500.00**	**28,322.27**
Departmental	*103,337.26*	*29,611.57*	*2,500.00*	*19,699.51*
General government	1,800.00	–	–	–
Protection of persons and property	1,413.99	1,115.69	–	–
Health and sanitation	150.00	21,169.80	–	9,847.78
Highways	76,739.42	6,160.12	2,500.00	2,893.46
Charities	–	–	–	–
Schools	22,753.02	1,149.96	–	6,958.27
Libraries	–	–	–	–
Recreation	480.83	16.00	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	*8,622.76*
Electric light	–	–	–	8,622.76
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**79,500.00**	**103,842.54**	**58,520.00**	**97,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*9,500.00*	*3,842.54*	[1] *23,520.00*	*7,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*70,000.00*	*100,000.00*	*35,000.00*	*90,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**160.00**	**3.00**	–	**164.76**
To sinking funds from revenue	–	–	–	–
All other	*160.00*	*3.00*	–	*164.76*
Refunds	**53.81**	**688.10**	**2.00**	**18.57**
Agency, trust, and investment	**28,636.00**	**37,621.63**	**62,536.43**	**30,766.93**
Taxes and licenses for State	*18,327.88*	*24,790.50*	*24,836.13*	*19,818.00*
Taxes for county	*6,399.00*	*12,671.38*	*13,227.58*	*10,936.18*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*3,909.12*	*159.75*	*24,472.72*	*12.75*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$151,927.68	$293,430.78	$170,348.27	$193,207.43
Permanent debt (except from sinking funds)	9,500.00	3,842.54	[1] 23,520.00	7,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	103,337.26	29,611.57	2,500.00	28,322.27
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	70,000.00	100,000.00	35,000.00	90,000.00
Transfers (except to sinking funds) and refunds	213.81	691.10	2.00	183.33
Agency, trust, and investment	28,636.00	37,621.63	62,536.43	30,766.93
Total payments	**$363,614.75**	**$465,197.62**	**$293,906.70**	**$349,479.96**
Balance on hand, including funds	*6,794.56*	*43,320.95*	*40,343.56*	*34,662.02*
GRAND TOTAL	**$370,409.31**	**$508,518.57**	**$334,250.26**	**$384,141.98**

[1] Includes $720 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Walpole POPULATION 5,446	Orange POPULATION 5,393	Uxbridge POPULATION 5,384	Dracut POPULATION 5,280
REVENUE.	**$354,567.31**	**$197,805.02**	**$174,240.66**	**$128,685.43**
General	**306,261.62**	**157,054.38**	**143,515.18**	**119,146.99**
Taxes	*304,230.70*	*155,187.56*	*141,682.62*	*115,883.64*
Property, poll, and income	281,399.36	140,245.10	124,393.79	107,326.99
Corporation, bank, etc.	22,831.34	14,942.46	17,288.83	8,556.65
Licenses and permits	*237.00*	*153.00*	*181.00*	*243.00*
Fines and forfeits	*1,170.00*	*201.03*	*206.58*	*867.50*
Grants and gifts	*623.92*	*1,512.79*	*1,444.98*	*2,055.09*
For expenses	623.92	1,512.79	1,444.98	2,055.09
For outlays	–	–	–	–
All other	–	–	–	*97.76*
Commercial	**48,305.69**	**40,750.64**	**30,725.48**	**9,538.44**
Special assessments	*207.31*	*93.00*	*4,905.84*	*1,191.26*
To meet expenses	207.31	–	1,356.63	1,191.26
To meet outlays	–	93.00	3,549.21	–
Privileges	*11.99*	*189.20*	–	–
Departmental	*11,177.99*	*13,621.01*	*6,669.34*	*4,599.63*
General government	1,398.13	2,800.00	1,715.00	–
Protection of persons and property	1,143.85	179.12	73.75	919.37
Health and sanitation	437.35	2,357.00	–	765.84
Highways	435.75	158.27	17.00	90.55
Charities	2,276.79	2,992.55	1,931.26	1,888.20
Soldiers' benefits	197.00	1,182.00	432.00	234.00
Schools	4,273.63	3,540.00	2,295.98	264.75
Libraries	273.39	98.20	204.35	3.34
Recreation	1.79	22.50	–	18.00
Unclassified	740.31	291.37	–	415.58
Public service enterprises	*34,541.34*	*22,050.36*	*15,213.69*	*22.35*
Electric light	–	–	–	–
Water	34,541.34	22,050.36	15,213.69	–
All other	–	–	–	22.35
Cemeteries	–	*3,001.18*	*35.00*	*51.00*
Interest	*2,367.06*	*1,795.89*	*3,901.61*	*3,674.20*
On sinking funds	–	–	–	–
On trust and investment funds	137.35	655.73	2,780.35	108.81
All other	2,229.71	1,140.16	1,121.26	3,565.39
NON-REVENUE.	**$409,159.02**	**$196,670.39**	**$172,139.58**	**$126,473.93**
Offsets to outlays	**9,000.00**	**1,775.00**	**7,111.36**	**6,590.26**
Departmental	*9,000.00*	*1,775.00*	*7,111.36*	*6,590.26*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**354,060.00**	**157,627.00**	**130,087.50**	**101,500.00**
Loans, general purposes	*30,000.00*	*30,000.00*	*40,000.00*	*21,500.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*324,000.00*	*127,000.00*	*90,000.00*	*80,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*60.00*	*627.00*	*87.50*	–
Transfers	**1,104.66**	**539.88**	**2,742.22**	**167.90**
From sinking funds	–	–	–	–
All other	*1,104.66*	*539.88*	*2,742.22*	*167.90*
Refunds	**447.69**	**673.34**	**489.79**	**839.43**
Agency, trust, and investment	**44,546.67**	**36,055.17**	**31,708.71**	**17,376.34**
Taxes and licenses for State	*29,525.64*	*22,332.10*	*20,014.99*	*12,609.00*
Taxes for county	*14,830.26*	*11,374.73*	*7,032.00*	*4,478.43*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*190.77*	*2,348.34*	*4,661.72*	*288.91*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$363,567.31	$199,580.02	$181,352.02	$135,275.69
Premiums	60.00	627.00	87.50	–
Municipal indebtedness	354,000.00	157,000.00	130,000.00	101,500.00
Transfers and refunds	1,552.35	1,213.22	3,232.01	1,007.33
Agency, trust, and investment	44,546.67	36,055.17	31,708.71	17,376.34
Total receipts	**$763,726.33**	**$394,475.41**	**$346,380.24**	**$255,159.36**
Balance on hand, including funds	*9,055.25*	*4,164.54*	*7,729.70*	*5,399.89*
GRAND TOTAL	**$772,781.58**	**$398,639.95**	**$354,109.94**	**$260,559.25**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Walpole Population 5,446	Orange Population 5,393	Uxbridge Population 5,384	Dracut Population 5,280
Maintenance	**$265,863.24**	**$148,149.57**	**$132,413.50**	**$102,093.64**
Departmental	*246,204.35*	*138,614.61*	*117,804.22*	*101,884.22*
General government	11,822.92	11,996.94	8,924.04	7,194.89
Protection of persons and property	21,823.36	16,853.60	5,733.22	9,261.16
Health and sanitation	9,571.13	4,508.75	2,545.62	3,157.25
Highways	51,197.36	21,794.43	27,605.63	19,634.12
Charities	14,221.65	9,692.12	9,254.95	5,747.71
Soldiers' benefits	1,299.75	2,651.52	543.00	402.00
Schools	126,065.30	62,271.86	57,394.00	54,451.98
Libraries	4,852.20	4,058.12	3,443.76	892.98
Recreation	655.35	1,294.10	156.45	295.16
Pensions	–	988.00	250.01	–
Unclassified	4,695.33	2,505.17	1,953.54	846.97
Public service enterprises	*19,658.89*	*6,800.00*	*14,564.28*	*11.17*
Electric light	–	–	–	–
Water	19,658.89	6,800.00	14,564.28	–
All other	–	–	–	11.17
Cemeteries	–	*2,734.96*	*35.00*	*198.25*
Administration of trust funds	–	–	*10.00*	–
Interest	**24,849.85**	**11,314.47**	**5,785.71**	**2,988.13**
Loans, general purposes	*17,738.35*	*9,803.47*	*3,905.71*	*2,988.13*
Loans, public service enterprises	*7,111.50*	*1,511.00*	*1,880.00*	–
Loans, cemeteries	–	–	–	–
Outlays	**55,976.83**	**27,186.58**	**56,289.71**	**42,540.14**
Departmental	*55,976.83*	*24,514.09*	*53,895.21*	*42,540.14*
General government	–	–	–	–
Protection of persons and property	747.33	400.00	–	5,340.28
Health and sanitation	–	1,333.08	–	321.13
Highways	49,234.26	16,802.23	52,895.21	36,671.73
Charities	–	–	–	–
Schools	5,995.24	–	1,000.00	207.00
Libraries	–	207.38	–	–
Recreation	–	1,137.12	–	–
Unclassified	–	4,634.28	–	–
Public service enterprises	–	–	*2,394.50*	–
Electric light	–	–	–	–
Water	–	–	2,394.50	–
All other	–	–	–	–
Cemeteries	–	*2,672.49*	–	–
Municipal indebtedness	**360,200.00**	**149,200.00**	**57,000.00**	**55,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*35,200.00*	*28,200.00*	*7,000.00*	*5,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*325,000.00*	*121,000.00*	*50,000.00*	*50,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**1,104.66**	**539.88**	**2,742.22**	**167.90**
To sinking funds from revenue	–	–	–	–
All other	*1,104.66*	*539.88*	*2,742.22*	*167.90*
Refunds	**447.69**	**673.34**	**489.79**	**839.43**
Agency, trust, and investment	**44,424.36**	**53,474.69**	**31,691.50**	**17,338.43**
Taxes and licenses for State	*29,525.64*	*28,339.89*	*20,014.99*	*12,609.00*
Taxes for county	*14,830.26*	*21,720.61*	*7,032.00*	*4,478.43*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*68.46*	*3,414.19*	*4,644.51*	*251.00*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$290,713.09	$159,464.04	$138,199.21	$105,081.77
Permanent debt (except from sinking funds)	35,200.00	28,200.00	7,000.00	5,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	55,976.83	27,186.58	56,289.71	42,540.14
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	325,000.00	121,000.00	50,000.00	50,000.00
Transfers (except to sinking funds) and refunds	1,552.35	1,213.22	3,232.01	1,007.33
Agency, trust, and investment	44,424.36	53,474.69	31,691.50	17,338.43
Total payments	**$752,866.63**	**$390,538.53**	**$286,412.43**	**$220,967.67**
Balance on hand, including funds	*19,914.95*	*8,101.42*	*67,697.51*	*39,591.58*
GRAND TOTAL	**$772,781.58**	**$398,639.95**	**$354,109.94**	**$260,559.25**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Easton POPULATION 5,041	Agawam POPULATION 5,023
REVENUE.	**$178,573.30**	**$133,240.20**
General	**163,637.37**	**115,911.64**
Taxes	*148,374.24*	*112,141.89*
Property, poll, and income	127,825.85	108,163.33
Corporation, bank, etc.	20,548.39	3,978.56
Licenses and permits	*106.00*	*2,468.00*
Fines and forfeits	*218.25*	*422.00*
Grants and gifts	*14,938.88*	*879.75*
For expenses	14,938.88	879.75
For outlays	–	–
All other	–	–
Commercial	**14,935.93**	**17,328.56**
Special assessments	*903.48*	*1,290.00*
To meet expenses	903.48	1,290.00
To meet outlays	–	–
Privileges	–	–
Departmental	*13,299.50*	*2,125.89*
General government	249.00	34.00
Protection of persons and property	1,225.86	364.33
Health and sanitation	476.18	62.03
Highways	572.44	930.50
Charities	8,137.62	317.03
Soldiers' benefits	774.00	252.00
Schools	1,410.08	–
Libraries	–	156.00
Recreation	–	–
Unclassified	454.92	10.00
Public service enterprises	–	*10,062.27*
Electric light	–	–
Water	–	10,062.27
All other	–	–
Cemeteries	–	–
Interest	*732.95*	*3,850.40*
On sinking funds	–	–
On trust and investment funds	452.47	270.38
All other	280.48	3,580.02
NON-REVENUE.	**$172,672.63**	**$460,050.09**
Offsets to outlays	**3,000.00**	**9,653.94**
Departmental	*3,000.00*	*9,653.94*
Public service enterprises	–	–
Cemeteries	–	–
Municipal indebtedness	**125,000.00**	**428,340.38**
Loans, general purposes	–	*277,500.00*
Loans, public service enterprises	–	–
Loans, cemeteries	–	–
Bonds refunded, current year	–	–
Temporary loans (including revenue loans)	*125,000.00*	*148,000.00*
Unpaid warrants or orders, current year	–	–
Premiums	–	*2,840.38*
Transfers	**225.00**	**22.75**
From sinking funds	–	–
All other	*225.00*	*22.75*
Refunds	**474.15**	**648.61**
Agency, trust, and investment	**43,973.48**	**21,384.41**
Taxes and licenses for State	*19,806.39*	*16,923.80*
Taxes for county	*5,934.70*	*4,460.61*
Reimbursements for grade crossings	–	–
Sinking and other permanent funds	*2,994.77*	–
All other	*15,237.62*	–
RECAPITULATION.		
Revenue and offsets to outlays	$181,573.30	$142,894.14
Premiums	–	2,840.38
Municipal indebtedness	125,000.00	425,500.00
Transfers and refunds	699.15	671.36
Agency, trust, and investment	43,973.48	21,384.41
Total receipts	**$351,245.93**	**$593,290.29**
Balance on hand, including funds	*10,780.64*	*3,217.48*
GRAND TOTAL	**$362,026.57**	**$596,507.77**

Graded According to Population of 1920 — Continued.

PAYMENTS.	**Easton** POPULATION 5,041	**Agawam** POPULATION 5,023
Maintenance	**$164,860.91**	**$124,495.57**
Departmental	*164,704.41*	*114,960.73*
General government	10,187.91	7,308.58
Protection of persons and property	7,657.59	6,013.23
Health and sanitation	7,021.51	2,776.85
Highways	28,633.56	20,753.88
Charities	19,269.16	4,383.65
Soldiers' benefits	1,522.80	210.00
Schools	85,650.27	71,626.54
Libraries	–	869.76
Recreation	2.35	25.00
Pensions	1,006.10	–
Unclassified	3,753.16	993.24
Public service enterprises	–	*9,508.14*
Electric light	–	–
Water	–	9,508.14
All other	–	–
Cemeteries	*154.50*	*26.70*
Administration of trust funds	*2.00*	–
Interest	**6,740.43**	**11,411.13**
Loans, general purposes	*6,740.43*	*6,062.38*
Loans, public service enterprises	–	*5,348.75*
Loans, cemeteries	–	–
Outlays	**8,079.74**	**103,344.00**
Departmental	*8,079.74*	*95,705.62*
General government	110.94	–
Protection of persons and property	799.33	900.00
Health and sanitation	–	–
Highways	5,129.47	22,178.52
Charities	–	–
Schools	–	72,627.10
Libraries	–	–
Recreation	–	–
Unclassified	2,040.00	–
Public service enterprises	–	*7,638.38*
Electric light	–	–
Water	–	7,638.38
All other	–	–
Cemeteries	–	–
Municipal indebtedness	**115,000.00**	**143,500.00**
From sinking funds	–	–
From revenue and other sources	–	*13,500.00*
Bonds refunded, current year	–	–
Temporary loans (including revenue loans)	*115,000.00*	*130,000.00*
Warrants or orders, previous years	–	–
Transfers	**225.00**	**22.75**
To sinking funds from revenue	–	–
All other	*225.00*	*22.75*
Refunds	**474.15**	**648.61**
Agency, trust, and investment	**43,973.48**	**21,384.41**
Taxes and licenses for State	*19,806.39*	*16,923.80*
Taxes for county	*5,934.70*	*4,460.61*
Expenditures for grade crossings	–	–
Sinking and other permanent funds	*2,994.77*	–
All other	*15,237.62*	–
RECAPITULATION.		
Maintenance and interest	$171,601.34	$135,906.70
Permanent debt (except from sinking funds)	–	13,500.00
Sinking fund requirements from revenue	–	–
Outlays	8,079.74	103,344.00
Permanent debt from sinking funds	–	–
Bonds refunded, current year	–	–
Temporary loans	115,000.00	130,000.00
Transfers (except to sinking funds) and refunds	699.15	671.36
Agency, trust, and investment	43,973.48	21,384.41
Total payments	**$339,353.71**	**$404,806.47**
Balance on hand, including funds	*22,672.86*	*191,701.30*
GRAND TOTAL	**$362,026.57**	**$596,507.77**

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (75 TOWNS).	POPULATION 720,375
REVENUE.	**$31,064,525.36**
General	**25,262,118.23**
Taxes	*24,939,499.04*
Property, poll, and income	22,458,256.91
Corporation, bank, etc.	2,481,242.13
Licenses and permits	*46,021.25*
Fines and forfeits	*78,128.50*
Grants and gifts	*198,183.38*
For expenses	174,795.72
For outlays	23,387.66
All other	*286.06*
Commercial	**5,802,407.13**
Special assessments	*234,003.53*
To meet expenses	151,910.31
To meet outlays	82,093.22
Privileges	*6,937.92*
Departmental	[1] *1,194,727.02*
General government	85,967.63
Protection of persons and property	66,365.60
Health and sanitation	132,271.22
Highways	49,450.64
Charities	480,772.96
Soldiers' benefits	100,802.57
Schools	203,808.49
Libraries	19,910.04
Recreation	19,054.83
Unclassified	[1] 36,323.04
Public service enterprises	*3,728,109.24*
Electric light	[2] 1,573,067.21
Water	2,153,674.42
All other	1,367.61
Cemeteries	*140,873.62*
Interest	*497,755.80*
On sinking funds	97,778.60
On trust and investment funds	105,648.25
All other	294,328.95
NON-REVENUE.	**$27,368,935.24**
Offsets to outlays	**697,054.94**
Departmental	*618,044.92*
Public service enterprises	*77,078.02*
Cemeteries	*1,932.00*
Municipal indebtedness	**20,663,711.22**
Loans, general purposes	*3,328,254.66*
Loans, public service enterprises	*302,600.00*
Loans, cemeteries	–
Bonds refunded, current year	–
Temporary loans (including revenue loans)	*16,997,800.00*
Unpaid warrants or orders, current year	*8,206.39*
Premiums	*26,850.17*
Transfers	**611,270.87**
From sinking funds	*252,337.12*
All other	*358,933.75*
Refunds	**90,271.80**
Agency, trust, and investment	**5,306,626.41**
Taxes and licenses for State	*3,003,997.73*
Taxes for county	*1,307,187.78*
Reimbursements for grade crossings	–
Sinking and other permanent funds	*967,208.71*
All other	*28,232.19*
RECAPITULATION.	
Revenue and offsets to outlays	$31,761,580.30
Premiums	26,850.17
Municipal indebtedness	20,636,861.05
Transfers and refunds	701,542.67
Agency, trust, and investment	5,306,626.41
Total receipts	**$58,433,460.60**
Balance on hand, including funds	*3,651,711.41*
GRAND TOTAL	**$62,085,172.01**

[1] Includes $220.19 from administration of trust funds.
[2] Includes $128,214.74 from gas.

Graded According to Population of 1920 — Concluded.

AGGREGATE PAYMENTS (75 TOWNS).	POPULATION 720,375
Maintenance	**$25,515,760.06**
Departmental	*22,734,358.24*
General government	1,398,125.73
Protection of persons and property	3,251,102.82
Health and sanitation	1,549,038.53
Highways	3,945,977.90
Charities	1,536,571.69
Soldiers' benefits	218,956.65
Schools	9,457,855.77
Libraries	464,059.25
Recreation	484,145.75
Pensions	48,219.34
Unclassified	380,304.81
Public service enterprises	*2,551,682.31*
Electric light	[1] 1,241,890.72
Water	1,307,858.51
All other	1,933.08
Cemeteries	*224,721.85*
Administration of trust funds	*4,997.66*
Interest	**1,808,182.29**
Loans, general purposes	*1,421,082.24*
Loans, public service enterprises	*385,506.62*
Loans, cemeteries	*1,593.43*
Outlays	**6,787,064.31**
Departmental	*5,818,945.98*
General government	106,930.46
Protection of persons and property	216,105.24
Health and sanitation	1,000,936.89
Highways	2,448,017.90
Charities	26,621.72
Schools	1,767,551.79
Libraries	64,388.88
Recreation	113,358.64
Unclassified	75,034.46
Public service enterprises	*912,621.42*
Electric light	[1] 334,114.18
Water	578,407.24
All other	100.00
Cemeteries	*55,496.91*
Municipal indebtedness	**18,015,040.14**
From sinking funds	[2] *252,337.12*
From revenue and other sources	[3] *2,202,404.82*
Bonds refunded, current year	–
Temporary loans (including revenue loans)	*15,546,000.00*
Warrants or orders, previous years	*14,298.20*
Transfers	**611,270.87**
To sinking funds from revenue	*109,030.05*
All other	*502,240.82*
Refunds	**90,271.80**
Agency, trust, and investment	**5,200,040.76**
Taxes and licenses for State	*3,019,649.76*
Taxes for county	*1,317,533.66*
Expenditures for grade crossings	–
Sinking and other permanent funds	*834,627.59*
All other	*28,229.75*

RECAPITULATION.	
Maintenance and interest	$27,323,942.35
Permanent debt (except from sinking funds)	[3] 2,202,404.82
Sinking fund requirements from revenue	109,030.05
Outlays	6,787,064.31
Permanent debt from sinking funds	[2] 252,337.12
Bonds refunded, current year	–
Temporary loans	15,560,298.20
Transfers (except to sinking funds) and refunds	592,512.62
Agency, trust, and investment	5,200,040.76
Total payments	**$58,027,630.23**
Balance on hand, including funds	*4,057,541.78*
GRAND TOTAL	**$62,085,172.01**

[1] Includes gas. See foot-notes on pp. 89 and 99.

[2] Includes serial payments amounting to $1,500.

[3] Includes $5,985.95 paid from reimbursements from State and county for highway construction; and $720 paid to the county for debt incurred for bridge purposes.

Division B

Indebtedness

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1921.*

Towns. (Population over 5,000)	Totals	Loans for General Purposes	Loans for Public Service Enterprises	Loans for Cemetery Purposes	Temporary Loans (Revenue)	Warrants or Orders
Brookline	$998,552.00	$654,655.00	$193,097 00	–	[1] $150,800.00	–
Watertown	1,569,000.00	1,185,000.00	134,000.00	–	250,000.00	–
Arlington	1,047,000.00	655,000.00	267,000.00	–	125,000.00	–
Framingham	1,436,570.58	710,300.00	426,000.00	–	300,000.00	$270.58
Gardner	693,937.50	493,437.50	199,500.00	$1,000.00	–	–
Greenfield	109,000.00	64,000.00	–	–	45,000.00	–
Winthrop	882,098.00	473,473.00	152,000.00	6,625.00	250,000.00	–
Methuen	854,250.00	402,250.00	221,000.00	–	[2] 231,000.00	–
Weymouth	327,000.00	139,000.00	88,000.00	–	100,000.00	–
Southbridge	268,700.00	203,700.00	–	–	65,000.00	–
Milford	318,500.00	233,500.00	–	–	85,000.00	–
West Springfield	893,771.48	460,500 00	373,000.00	–	60,000.00	271 48
Webster	110,000.00	43,000.00	17,000 00	–	50,000.00	–
Plymouth	208,582.08	145,689.66	32,399.92	–	30,000.00	492.50
Wakefield	756,000.00	402,000.00	194,000.00	–	160,000.00	–
Clinton	423,000.00	300,500.00	99,500.00	8,000.00	15,000.00	–
Adams	135,000.00	135,000.00	–	–	–	–
Norwood	944,650.00	665,350.00	174,300.00	–	[3] 105,000.00	–
Easthampton	66,500.00	60,500.00	6,000.00	–	–	–
Danvers	235,400.00	3,000.00	232,400.00	–	–	–
Natick	657,065.00	353,465.00	123,600.00	–	180,000.00	–
Saugus	423,000.00	158,000.00	60,000.00	–	205,000.00	–
Dedham	333,625.00	333,625.00	–	–	–	–
Belmont	710,500.00	604,000.00	81,500.00	–	25,000.00	–
Braintree	206,750.00	100,750.00	6,000.00	–	100,000.00	–
Winchester	578,500.00	236,500.00	67,000.00	–	275,000.00	–
Northbridge	268,797.92	263,000.00	–	–	–	5,797.92
Amesbury	489,250.00	202,250.00	152,000.00	–	135,000.00	–
Palmer	116,850.00	91,850.00	–	–	25,000.00	–
Athol	478,200.00	188,200.00	250,000.00	–	40,000.00	–
Milton	325,000.00	215,000.00	110,000.00	–	–	–
North Attleborough	493,300.00	339,000.00	94,300.00	–	60,000.00	–
Ware	71,700.00	70,800.00	900.00	–	–	–
Middleborough	150,250.00	29,250.00	71,000.00	–	50,000.00	–
Bridgewater	127,500.00	102,500 00	–	–	25,000.00	–
Andover	333,500.00	211,500.00	107,000.00	–	15,000 00	–
Swampscott	876,000.00	576,000.00	250,000.00	–	50,000.00	–

Stoneham	245,000.00	117,000.00	68,000.00	–	60,000.00	–
Montague	128,000.00	128,000.00	–	–	–	–
Hudson	256,150.00	107,500.00	148,650.00	–	–	–
Rockland	130,500.00	51,500.00	9,000.00	–	70,000.00	–
Ludlow	189,000.00	109,000.00	–	–	80,000.00	–
Reading	631,700.00	247,000.00	259,700.00	–	125,000.00	–
Marblehead	268,000.00	127,000.00	71,000.00	–	70,000.00	–
Fairhaven	321,399.00	281,385.00	–	–	40,000.00	14.00
Whitman	174,500.00	74,000.00	25,500.00	–	75,000.00	–
Maynard	75,000.00	75,000.00	–	–	–	–
Needham	601,700 00	328,200.00	148,500.00	–	125,000.00	–
Grafton	97,350.00	97,350.00	–	–	–	–
Stoughton	138,500.00	48,500.00	40,000.00	–	50,000.00	–
Franklin	345,000 00	147,000.00	168,000.00	–	30,000.00	–
Dartmouth	368,375 00	127,375.00	171,000.00	–	70,000.00	–
Concord	678,500.00	193,500.00	405,000.00	–	80,000.00	–
Lexington	529,550.00	306,650.00	84,900.00	13,000.00	125,000.00	–
Great Barrington	109,100.00	109,100.00	–	–	–	–
North Andover	230,000.00	87,000.00	143,000.00	–	–	–
Mansfield	451,000.00	110,500.00	230,500.00	–	110,000.00	–
Wellesley	452,000.00	355,000.00	97,000.00	–	–	–
Ipswich	404,150.00	86,700.00	247,450.00	–	70,000.00	–
Canton	208,500.00	88,500.00	30,000.00	–	90,000.00	–
Spencer	28,933.91	5,300.00	13,500.00	–	10,000.00	133.91
Winchendon	56,500.00	23,000.00	23,500.00	–	10,000.00	–
Westborough	175,750.00	95,750.00	25,000.00	–	55,000.00	–
Abington	169,964.72	49,500.00	79,000 00	–	40,000.00	1,464.72
Chelmsford	166,370.00	142,370.00	–	–	24,000.00	–
Millbury	109,000.00	99,000.00	–	–	10,000.00	–
Hingham	21,500.00	21,500.00	–	–	–	–
Amherst	125,600.00	125,600.00	–	–	–	–
South Hadley	109,500.00	71,500.00	28,000.00	–	10,000.00	–
Walpole	430,559.08	204,659.08	151,900.00	–	74,000.00	–
Orange	126,500.00	70,500.00	11,000.00	–	45,000.00	–
Uxbridge	161,500.00	63,000.00	48,500.00	–	50,000 00	–
Dracut	92,500.00	27,500.00	–	–	65,000.00	–
Easton	50,000.00	–	–	–	50,000.00	–
Agawam	506,500.00	331,500.00	117,000.00	–	58,000.00	–
75 Towns	**$28,280,951.27**	**$16,238,984.24**	**$7,027,096.92**	**$28,625.00**	**$4,977,800.00**	**$8,445.11**

[1] $138,000 in anticipation of general serial bonds, and $12,800 in anticipation of water bonds.
[2] Includes $2,800 in anticipation of sewer bonds and $3,200 in anticipation of water bonds.
[3] Includes $5,000 in anticipation highway reimbursement from county.

TABLE III. — *Relation of Indebtedness to Valuation — 1921.*

NOTE. — The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1921, together with the supplemental assessment of December, 1921, exclusive of the non-resident bank stock as reported to the Tax Commissioner.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans (such as is found in Norwood, see foot-note on page 125), and warrants or orders are deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

Towns. (Population over 5,000)	Population of 1920	Percentage of Net Debt of Valuation	Valuation of 1921	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Agawam	5,023	8.6	$5,225,030	$448,500.00	–	$448,500.00
2 Reading	7,439	5.3	9,513,847	506,700.00	–	506,700.00
3 Concord	6,461	5.2	7,499,209	598,500.00	$205,873.44	392,626.56
4 Franklin	6,497	4.9	6,489,849	315,000.00	–	315,000.00
5 Swampscott	8,101	4.6	15,628,379	826,000.00	111,703.08	714,296.92
6 Norwood	12,627	4.4	18,876,410	839,650.00	–	839,650.00
7 Watertown	21,457	4.3	30,465,722	1,319,000.00	–	1,319,000.00
8 Hudson	7,607	4.2	6,043,519	256,150.00	–	256,150.00
9 Needham	7,012	4.2	11,413,542	476,700.00	–	476,700.00
10 Walpole	5,446	4.2	8,541,683	356,559.08	–	356,559.08
11 Wakefield	13,025	4.2	14,331,434	596,000.00	–	596,000.00
12 Framingham	17,033	4.1	24,745,131	1,136,300.00	120,884.84	1,015,415.16
13 Gardner	16,971	4.1	16,955,169	693,937.50	–	693,937.50
14 Northbridge	10,174	4.1	6,450,569	263,000.00	–	263,000.00
15 North Attleborough	9,238	4.0	8,853,117	433,300.00	79,174.41	354,125.59
16 Lexington	6,350	3.9	10,263,804	404,550 00	–	404,550.00
17 Mansfield	6,255	3.9	6,333,810	341,000.00	91,943.00	249,057 00
18 Athol	9,792	3.9	9,131,240	438,200.00	83,808.80	354,391.20
19 Natick	10,907	3.8	9,921,125	477,065.00	102,800.07	374,264.93
20 Dartmouth	6,493	3.7	8,119,604	298,375.00	–	298,375.00
21 Belmont	10,749	3.5	16,726,417	685,500.00	92,180.70	593,319.30
22 Amesbury	10,036	3.5	10,168,308	354,250.00	–	354,250.00
23 Winthrop	15,455	3.4	18,751,700	632,098 00	–	632,098 00
24 Fairhaven	7,291	3.3	8,537,473	281,385.00	–	281,385.00
25 Ipswich	6,201	3.1	6,304,815	334,150.00	137,000.65	197,149.35
26 Abington	5,787	3.0	4,285,585	128,500.00	–	128,500.00
27 West Springfield	13,443	3.0	19,907,134	833,500.00	245,133.24	588,366.76
28 Methuen	15,189	2.9	16,514,850	629,250.00	149,955.08	479,294 92
29 Arlington	18,665	2.7	25,105,459	922,000.00	244,036.81	677,963.19
30 Saugus	10,874	2.5	8,870,008	218,000.00	–	218,000.00
31 Andover	8,268	2.4	10,978,620	318,500.00	56,375.28	262,124.72
32 Stoneham	7,873	2.4	7,750,365	185,000.00	–	185,000.00
33 Wellesley	6,224	2.4	19,120,295	452,000.00	–	452,000.00
34 Millbury	5,653	2.2	4,489,661	99,000.00	–	99,000.00
35 Chelmsford	5,682	2.2	6,560,560	142,370.00	–	142,370.00
36 Danvers	11,108	2.2	8,856,600	235,400.00	43,666.01	191,733.99
37 Bridgewater	8,438	2.1	4,829,887	102,500.00	–	102,500.00
38 Dedham	10,792	2.0	16,602,935	333,625.00	–	333,625.00
39 Grafton	6,887	2.0	4,909,863	97,350.00	–	97,350.00
40 Milford	13,471	1.9	12,202,320	233,500.00	–	233,500.00
41 South Hadley	5,527	1.8	5,419,929	99,500 00	–	99,500.00
42 Canton	5,945	1.7	6,886,449	118,500.00	–	118,500.00
43 Uxbridge	5,384	1.7	6,545,395	111,500.00	–	111,500.00
44 Amherst	5,550	1.7	7,451,464	125,600.00	–	125,600.00
45 Clinton	12,979	1.7	12,719,432	408,000.00	195,103.47	212,896.53
46 North Andover	6,265	1.6	7,863,389	230,000.00	105,797.77	124,202.23
47 Whitman	7,147	1.6	6,362,863	99,500.00	–	99,500.00
48 Orange	5,393	1.6	5,244,672	81,500.00	–	81,500.00
49 Milton	9,382	1.5	21,803,790	325,000.00	–	325,000.00
50 Stoughton	6,865	1.5	5,944,073	88,500.00	–	88,500.00
51 Southbridge	14,245	1.5	11,345,405	203,700.00	37,481.16	166,218.84
52 Middleborough	8,453	1.4	6,979 050	100,250.00	–	100,250.00
53 Maynard	7,086	1.4	5,286,991	75,000.00	–	75,000.00
54 Westborough	5,789	1.4	3,791,582	120,750.00	68,106.28	52,643.72
55 Montague	7,675	1.4	9,417,892	128,000.00	–	128,000.00
56 Winchester	10,485	1.3	23,348,425	303,500.00	–	303,500.00
57 Weymouth	15,057	1.3	15,096,241	227,000.00	33,582.78	193,417 22
58 Great Barrington	6,315	1.3	8,526,795	109,100.00	–	109,100.00
59 Ludlow	7,470	1.2	8,816,913	109,000.00	–	109,000.00
60 Marblehead	7,324	1.2	13,214,010	198,000.00	44,479.23	153,520 77
61 Ware	8,525	1.1	6,745,182	71,700.00	–	71,700.00
62 Adams	12,967	1.0	10,854,534	135,000.00	28,670.16	106,329.84
63 Winchendon	5,904	0.9	5,051,445	46,500.00	–	46,500 00
64 Rockland	7,544	0.9	6,621,072	60,500.00	–	60,500.00
65 Brookline	37,748	0.9	109,587,500	998,552.00	–	998,552.00
66 Palmer	9,896	0.9	10,465,790	91,850.00	–	91,850.00
67 Braintree	10,580	0.8	12,049,863	106,750.00	5,292.06	101,457.94
68 Dracut	5,280	0.8	3,336,802	27,500.00	–	27,500.00

TABLE III. — *Relation of Indebtedness to Valuation — 1921* — Concluded.

TOWNS. (Population over 5,000)	Population of **1920**	Percentage of Net Debt of Valuation	Valuation of **1921**	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
69 Plymouth	13,045	**0.8**	$21,626,624	$178,089.58	–	$178,089.58
70 Webster	13,258	**0.6**	9,470,326	60,000.00	–	60,000.00
71 Easthampton	11,261	**0.5**	12,772,250	66,500.00	–	66,500.00
72 Spencer	5,930	**0.5**	3,920,148	18,800.00	–	18,800.00
73 Greenfield	15,462	**0.3**	18,335,998	64,000.00	–	64,000.00
74 Hingham	5,604	**0.2**	9,208,325	21,500.00	–	21,500.00
75 Easton	5,041	–	4,688,222	–	–	–
75 Towns	**720,375**	–	**$903,073,889**	**$23,451,506.16**	**$2,283,048.32**	**$21,168,457.84**

TABLE IV. — *Debt Transactions for 1921 Classified by Character of Obligation.*

NOTE. — The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of grade crossings and Metropolitan assessments, or payments to counties on account of debt incurred for bridge purposes. For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 80 to 121 under the section "Municipal Indebtedness."

TOWNS. (Population over 5,000)	INCURRED						CANCELLED						
	General Loans	Public Service Enterprise Loans	Cemetery Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Cemetery Loans	Revenue Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
Brookline	$84,000.00	–	–	$1,000,000.00	$150,800.00	–	$150,325.00	$31,031.00	–	$1,000,000.00	–	–	–
Watertown	367,000.00	–	–	600,000.00	–	–	117,000.00	18,000.00	–	500,000.00	–	–	–
Arlington	37,000.00	$15,000.00	–	385,000.00	–	–	53,000.00	15,000.00	–	310,000.00	–	–	–
Framingham	–	10,000.00	–	595,000.00	–	$270.58	51,000.00	19,000.00	–	395,000.00	–	–	–
Gardner	285,500.00	20,000.00	–	200,000.00	–	–	26,887.50	13,000.00	$1,000.00	200,000.00	–	–	–
Greenfield	40,000.00	–	–	380,000.00	–	–	24,000.00	–	–	335,000.00	–	–	–
Winthrop	10,000.00	–	–	360,000.00	–	–	53,710.00	9,000.00	2,000.00	235,000.00	–	–	–
Methuen	229,250.00	–	–	780,000.00	11,000.00	–	28,500.00	8,500.00	–	840,000.00	$5,000.00	–	–
Weymouth	20,000.00	15,000.00	–	250,000.00	–	–	22,000.00	22,500.00	–	300,000.00	–	–	–
Southbridge	17,100.00	–	–	315,000.00	–	–	25,300.00	–	–	300,000.00	–	–	–
Milford	12,500.00	–	–	315,000.00	–	–	21,000.00	–	–	310,000.00	–	–	$792.70
West Springfield	54,000.00	–	–	310,000.00	–	271.48	26,500.00	6,000.00	–	250,000.00	–	–	312.61
Webster	27,000.00	–	–	222,000.00	–	–	11,000.00	4,000.00	–	250,000.00	–	–	–
Plymouth	51,889.66	–	–	330,000.00	–	492.50	25,900.00	5,266.66	–	340,000.00	–	–	512.50
Wakefield	150,000.00	25,000.00	–	435,000.00	–	–	24,700.00	25,500.00	–	415,000.00	–	–	–
Clinton	17,500.00	–	–	265,000.00	–	–	13,800.00	54,500.00	1,000.00	250,000.00	–	–	–
Adams	47,000.00	–	–	240,000.00	–	–	29,000.00	–	–	255,000.00	–	–	–
Norwood	124,050.00	53,600.00	–	370,000.00	5,000.00	–	77,050.00	21,000.00	–	350,000.00	–	–	–
Easthampton	–	–	–	110,000.00	–	–	11,000.00	5,000.00	–	110,000.00	–	–	–
Danvers	–	3,000.00	–	160,000.00	–	–	3,000.00	5,200.00	–	160,000.00	–	–	–
Natick	21,700.00	–	–	315,000.00	–	–	14,200.00	9,000.00	–	275,000.00	–	–	–
Saugus	–	–	–	280,000.00	–	–	15,500.00	6,000.00	–	220,000.00	–	–	–
Dedham	–	–	–	150,000.00	–	–	31,925.00	–	–	150,000.00	–	–	–
Belmont	20,500.00	15,000.00	–	195,000.00	–	–	43,000.00	2,000.00	–	170,000.00	–	–	–
Braintree	–	–	–	320,000.00	–	–	18,250.00	151,500.00	–	250,000.00	–	–	–
Winchester	–	–	–	475,000.00	–	–	40,000.00	8,000.00	–	500,000.00	–	–	–
Northbridge	135,000.00	–	–	75,000.00	–	5,773.42	7,000.00	–	–	95,000.00	–	–	2,432.68
Amesbury	–	–	–	225,000.00	–	–	21,750.00	12,000.00	–	220,000.00	–	–	–
Palmer	30,500.00	–	–	100,000.00	–	–	15,350.00	–	–	75,000.00	–	–	–
Athol	16,500.00	–	–	140,000.00	–	–	28,000.00	11,000.00	–	100,000.00	–	–	–
Milton	–	–	–	295,000.00	–	–	26,500.00	10,000.00	–	295,000.00	–	$1,561.00	–
North Attleborough	9,000.00	–	–	200,000.00	–	–	31,000.00	6,650.00	–	170,000.00	–	–	–
Ware	35,000.00	–	–	160,000.00	–	–	8,900.00	300.00	–	160,000.00	–	–	–
Middleborough	16,000.00	–	–	145,000.00	–	–	4,150.00	6,000.00	–	125,000.00	–	–	–

Bridgewater	19,500.00	–	–	95,000.00	–	–	14,750.00	–	–	95,000.00	–	–	–
Andover	17,500.00	–	–	230,000.00	–	–	13,000.00	8,000.00	–	215,000.00	–	–	–
Swampscott	74,500.00	–	–	300,000.00	–	–	48,950.00	7,200.00	–	325,000.00	–	–	–
Stoneham	1,000.00	–	–	120,000.00	–	–	17,000.00	7,000.00	–	115,000.00	–	–	–
Montague	75,000.00	–	–	85,000.00	–	–	5,000.00	–	–	85,000.00	–	–	–
Hudson	6,000.00	25,000.00	–	30,000.00	–	–	9,300.00	11,450.00	–	30,000.00	–	–	–
Rockland	22,000.00	–	–	190,000.00	–	–	7,500.00	2,000.00	–	175,000.00	–	–	–
Ludlow	95,000.00	–	–	230,000.00	–	–	2,000.00	–	–	180,000.00	–	–	–
Reading	8,000.00	7,000.00	–	365,000.00	–	–	18,200.00	33,300.00	–	365,000.00	–	–	–
Marblehead	30,000.00	–	–	370,000.00	–	–	13,000.00	22,000.00	–	360,000.00	–	–	–
Fairhaven	105,665.00	–	–	100,000.00	60,000.00	14.00	21,641.59	–	–	60,000.00	60,000.00	–	9,706.74
Whitman	15,000.00	–	–	105,000.00	–	–	18,000.00	3,500.00	–	90,000.00	–	788.12	–
Maynard	–	–	–	40,000.00	–	–	6,000.00	–	–	40,000.00	–	–	–
Needham	170,000.00	–	–	225,000.00	–	–	9,400.00	9,500.00	–	270,000.00	–	–	–
Grafton	35,000.00	–	–	18,000.00	–	–	4,300.00	–	–	18,000.00	–	–	–
Stoughton	9,000.00	–	–	125,000.00	–	–	5,000.00	21,000.00	–	125,000.00	–	–	–
Franklin	–	–	–	115,000.00	–	–	13,000.00	10,000.00	–	95,000.00	–	–	–
Dartmouth	3,000.00	15,000.00	–	150,000.00	–	–	12,957.33	6,500.00	–	110,000.00	–	–	–
Concord	–	75,000.00	–	303,000.00	–	–	19,860.00	5,000.00	–	298,000.00	–	–	–
Lexington	50,000.00	20,000.00	–	300,000.00	–	–	25,950.00	17,700.00	2,000.00	225,000.00	–	–	–
Great Barrington	50,000.00	–	–	135,000.00	–	–	11,200.00	–	–	135,000.00	–	–	–
North Andover	–	–	–	140,000.00	–	–	10,000.00	3,000.00	–	140,000.00	–	–	–
Mansfield	6,000.00	–	–	190,000.00	–	–	8,500.00	9,500.00	–	118,000.00	–	–	–
Wellesley	–	–	–	200,000.00	–	–	38,500.00	20,000.00	–	200,000.00	–	–	–
Ipswich	46,700.00	4,000.00	–	135,000.00	–	–	6,400.00	6,200.00	–	95,000.00	–	–	–
Canton	12,500.00	–	–	180,000.00	–	–	15,000.00	6,000.00	–	140,000.00	–	–	–
Spencer	–	–	–	50,000.00	–	133.91	2,000.00	4,500.00	–	50,000.00	–	–	–
Winchendon	18,000.00	–	–	55,000.00	–	–	1,000.00	5,500.00	–	55,000.00	–	–	–
Westborough	7,000.00	–	–	95,000.00	–	–	3,750.00	–	–	60,000.00	–	–	–
Abington	23,500.00	–	–	140,000.00	–	1,250.50	5,200.00	1,000.00	–	145,000.00	–	–	540.97
Chelmsford	70,400.00	–	–	74,000.00	–	–	11,643.50	–	–	71,000.00	–	–	–
Millbury	57,000.00	–	–	70,000.00	–	–	9,500.00	–	–	70,000.00	–	–	–
Hingham	18,000.00	–	–	100,000.00	–	–	3,500.00	–	–	100,000.00	–	–	–
Amherst	–	–	–	35,000.00	–	–	22,800.00	–	–	35,000.00	–	–	–
South Hadley	26,000.00	–	–	85,000.00	–	–	5,000.00	2,000.00	–	90,000.00	–	–	–
Walpole	30,000.00	–	–	299,000.00	25,000.00	–	24,000.00	11,200.00	–	300,000.00	25,000.00	–	–
Orange	30,000.00	–	–	127,000.00	–	–	17,200.00	11,000.00	–	121,000.00	–	–	–
Uxbridge	40,000.00	–	–	90,000.00	–	–	3,000.00	4,000.00	–	50,000.00	–	–	–
Dracut	21,500.00	–	–	80,000.00	–	–	5,000.00	–	–	50,000.00	–	–	–
Easton	–	–	–	125,000.00	–	–	–	–	–	115,000.00	–	–	–
Agawam	277,500.00	–	–	148,000.00	–	–	7,000.00	6,500.00	–	130,000.00	–	–	–
75 Towns	**$3,328,254.66**	**$302,600.00**	–	**$16,746,000.00**	**$251,800.00**	**$8,206.39**	**$1,595,139.92**	**$739,497.66**	**$6,000.00**	**$15,456,000.00**	**$90,000.00**	**$2,349.12**	**$14,298.20**

TABLE V. — *Sinking and Loan Fund Payments to the State — 1921.*

TOWNS. (Population over 5,000)	AGGREGATES	Grade Crossings	METROPOLITAN			
			Totals	Sewer	Park	Water
Brookline	$26,773.75	–	$26,773.75	$22,142.63	$4,631.12	–
Watertown	11,895.77	–	11,895.77	6,469.30	1,354.05	$4,072.42
Arlington	10,620.18	–	10,620.18	5,398.34	2,611.30	2,610.54
Winthrop	7,199.03	–	7,199.03	4,328.86	781.30	2,088.87
Weymouth	652.04	–	652.04	–	652.04	–
Wakefield	4,248.48	–	4,248.48	3,598.89	649.59	–
Clinton	1,836.69	$1,836.69	–	–	–	–
Saugus	371.29	–	371 29	–	371.29	–
Dedham	3,915.53	151.74	3,763.79	3,087.62	676.17	–
Belmont	6,871.10	–	6,871.10	3,514.01	1,794.61	1,562.48
Braintree	462.53	–	462.53	–	462.53	–
Winchester	5,511.96	–	5,511.96	4,668.37	843.59	–
Milton	7,140.72	–	7,140.72	4,602.02	964.24	1,574.46
Swampscott	2,327.57	–	2,327.57	–	688.18	1,639.39
Stoneham	3,833.25	–	3,833.25	1,748.52	603.90	1,480.83
Reading	9,240.82	–	9,240.82	9,240.82	–	–
Needham	506.09	–	506.09	–	506.09	–
Lexington	2,588.99	–	2,588.99	1,527.83	–	1,061.16
Wellesley	4,375.21	–	4,375.21	3,616.92	758.29	–
Canton	321.70	–	321.70	–	321.70	–
Hingham	342.54	–	342.54	–	342.54	–
Totals	**$111,035.24**	**$1,988.43**	**$109,046.81**	**$73,944.13**	**$19,012.53**	**$16,090.15**

The following towns over 5,000 population made no sinking and loan fund payments in 1921 to the State on account of grade crossings and metropolitan sewer, park and water systems: —

Abington
Adams
Agawam
Amesbury
Amherst
Andover
Athol
Bridgewater
Chelmsford
Concord
Danvers
Dartmouth
Dracut
Easthampton
Easton
Fairhaven
Framingham
Franklin
Gardner
Grafton
Great Barrington
Greenfield
Hudson
Ipswich
Ludlow
Mansfield
Marblehead
Maynard
Methuen
Middleborough
Milford
Millbury
Montague
Natick
North Andover
North Attleborough
Northbridge
Norwood
Orange
Palmer
Plymouth
Rockland
Southbridge
South Hadley
Spencer
Stoughton
Uxbridge
Walpole
Ware
Webster
Westborough
West Springfield
Whitman
Winchendon

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1921.*

TOWNS. (Population over 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Brookline	$208,129.75	$181,356.00	–	$26,773.75	87.1	–	12.9
Watertown	146,895.77	135,000.00	–	11,895.77	91.9	–	8.1
Arlington	93,170.18	68,000.00	$14,550.00	10,620.18	73.0	15 6	11.4
Framingham	72,700 00	70,000.00	2,700.00	–	96.3	3.7	–
Gardner	40,887.50	40,887 50	–	–	100.0	–	–
Greenfield	24,000.00	24,000.00	–	–	100 0	–	–
Winthrop	71,909.03	64,710.00	–	7,199.03	90.0	–	10.0
Methuen	40,566.67	37,000.00	3,566.67	–	91.2	8 8	–
Weymouth	27,052.04	24,500.00	1,900.00	652.04	90.6	7.0	2.4
Southbridge	25,300.00	25,300.00	–	–	100.0	–	–
Milford	21,000.00	21,000.00	–	–	100.0	–	–
West Springfield	43,200.00	32,500.00	10,700.00	–	75.2	24.8	–
Webster	15,000.00	15,000.00	–	–	100.0	–	–
Plymouth	31,166.66	31,166.66	–	–	100.0	–	–
Wakefield	48,462.53	[1] 44,214.05	–	4,248.48	91.2	–	8.8
Clinton	21,626.93	17,800.00	1,990.24	1,836.69	82.3	9.2	8.5
Adams	18,811.80	14,000.00	4,811.80	–	74.4	25.6	–
Norwood	98,050.00	98,050.00	–	–	100.0	–	–
Easthampton	16,000.00	16,000.00	–	–	100.0	–	–
Danvers	16,855.26	8,200.00	8,655.26	–	48.6	51.4	–
Natick	42,817 67	18,200.00	24,617.67	–	42.5	57.5	–
Saugus	21,871.29	21,500.00	–	371.29	98.3	–	1.7
Dedham	35,840.53	31,925.00	–	3,915.53	89.1	–	10.9
Belmont	54,188.43	45,000.00	2,317.33	6,871.10	83.0	4.3	12.7
Braintree	27,013.61	19,750.00	6,801.08	462.53	73.1	25.2	1 7
Winchester	53,511.96	48,000.00	–	5,511.96	89 7	–	10.3
Northbridge	7,000.00	7,000.00	–	–	100.0	–	–
Amesbury	33,750 00	33,750.00	–	–	100.0	–	–
Palmer	15,350.00	15.350.00	–	–	100.0	–	–
Athol	39,000.00	39,000.00	–	–	100.0	–	–
Milton	45,201.72	38,061.00	–	7,140.72	84.2	–	15.8
North Attleborough	40,650.00	37,650.00	3,000.00	–	92.6	7.4	–
Ware	9,200.00	9,200.00	–	–	100.0	–	–
Middleborough	9,312.88	9,312.88	–	–	100.0	–	–
Bridgewater	14,750.00	14,750.00	–	–	100.0	–	–
Andover	22,750.00	21,000.00	1,750.00	–	92 3	7 7	–
Swampscott	60,477.57	56,150.00	2,000.00	2,327.57	92.8	3.3	3.9
Stoneham	27,833.25	24,000.00	–	3,833.25	86.2	–	13.8
Montague	5,000.00	5,000.00	–	–	100.0	–	–
Hudson	20,750.00	20,750.00	–	–	100.0	–	–
Rockland	9,500.00	9,500.00	–	–	100.0	–	–
Ludlow	2,000.00	2,000.00	–	–	100.0	–	–
Reading	60,740.82	51,500.00	–	9,240.82	84.8	–	15.2
Marblehead	36,000.00	35,000 00	1,000.00	–	97.2	2.8	–
Fairhaven	21,641.59	21,641.59	–	–	100.0	–	–
Whitman	22,288.12	22,288.12	–	–	100.0	–	–
Maynard	6,000.00	6,000 00	–	–	100.0	–	–
Needham	19,406.09	18,900.00	–	506.09	97.4	–	2.6
Grafton	4,300.00	4,300.00	–	–	100.0	–	–
Stoughton	26,000.00	26,000.00	–	–	100.0	–	–
Franklin	23,000.00	23,000 00	–	–	100.0	–	–
Dartmouth	19,457 33	19,457.33	–	–	100.0	–	–
Concord	34,520.00	24,800.00	9,720.00	–	71.8	28.2	–
Lexington	48,238.99	45,650 00	–	2,588.99	94.6	–	5.4
Great Barrington	11,200.00	11,200.00	–	–	100 0	–	–
North Andover	13,750.00	13,000.00	750.00	–	94.5	5.5	–
Mansfield	22,000.00	18,000.00	4,000.00	–	81.8	18.2	–
Wellesley	53,575.21	48,500.00	700.00	4,375.21	90.5	1.3	8.2
Ipswich	12,600.00	12,600.00	–	–	100.0	–	–
Canton	21,321.70	21,000.00	–	321 70	98.5	–	1.5
Spencer	6,500.00	6,500.00	–	–	100.0	–	–
Winchendon	6,500.00	6,500.00	–	–	100.0	–	–
Westborough	7,250.00	3,750.00	3,500.00	–	51.7	48.3	–
Abington	6,200.00	6,200.00	–	–	100.0	–	–
Chelmsford	11,643.50	11,643.50	–	–	100.0	–	–
Millbury	9,500.00	9,500.00	–	–	100.0	–	–
Hingham	3,842.54	3,500.00	–	342.54	91.1	–	8.9
Amherst	23,520.00	[2] 23,520.00	–	–	100.0	–	–
South Hadley	7,000.00	7,000.00	–	–	100.0	–	–
Walpole	35,200.00	35,200.00	–	–	100.0	–	–
Orange	28,200.00	28,200.00	–	–	100.0	–	–
Uxbridge	7,000.00	7,000.00	–	–	100.0	–	–
Dracut	5,000.00	5,000.00	–	–	100.0	–	–
Easton	–	–	–	–	–	–	–
Agawam	13,500.00	13,500.00	–	–	100.0	–	–
75 Towns	**$2,305,448.92**	**$2,085,383.63**	**$109,030.05**	**$111,035.24**	**90.5**	**4.7**	**4.8**

[1] Serial loans amounting to $5,985.95 were paid from reimbursement from State and county for highway construction.

[2] Includes $720 paid Hampden County on account of Connecticut River Bridge.

Division C

Cash Balances

TABLE VII. — *Cash Balances.*

TOWNS. (Population over 5,000)	CASH AT BEGINNING OF 1921						CASH AT END OF 1921					
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Brookline	$122,827.01	$116,311.72	–	$6,456.92	$58.37	–	$121,581.91	$119,049.09	–	$2,458.40	$74.42	–
Watertown	177,265.17	177,214.99	–	–	–	$50.18	276,659.58	276,609.40	–	–	–	$50 18
Arlington	151,364 10	148,095.49	$134.20	–	–	3,134.41	160,289.56	62,735.14	$92,133.62	–	–	5,420.80
Framingham	208,574.90	206,104.25	1,107.91	467.66	895.08	–	131,024.38	125,223.59	784.84	108.61	907.34	4,000.00
Gardner	52,414.49	51,224.14	–	–	–	1,190.35	35,045.24	34,583.24	–	–	–	462 00
Greenfield	10,777.64	10,556.16	–	59.34	162.14	–	12,473.89	12,434.40	–	–	39.49	–
Winthrop	178,116.47	178,062.48	–	–	–	53.99	104,423.01	104,369.02	–	–	–	53.99
Methuen	40,761.77	39,143.13	1,310.29	–	–	308.35	145,467.59	145,110.38	357.21	–	–	–
Weymouth	142,549.83	142,120.01	68.58	–	234.86	126.38	97,230.63	96,224.04	620.83	–	274.38	111.38
Southbridge	42,100.61	41,776.51	–	249.89	1.60	72.61	49,557.32	49,473.98	–	–	1.98	81.36
Milford	33,212.26	33,212.26	–	–	–	–	9,070.55	9,070.55	–	–	–	–
West Springfield	150,112.41	147,853.38	1,725.13	–	533.90	–	58,867.80	58,706.22	83.24	–	78.34	–
Webster	22,637.24	22,582.68	–	–	54.56	–	38,290 95	38,289.94	–	–	1.01	–
Plymouth	21,581.76	21,581.76	–	–	–	–	18,176.11	18,176.11	–	–	–	–
Wakefield	21,365.54	17,776.54	–	–	425.00	3,164.00	128,048 29	123,898.51	–	–	425.00	3,724.78
Clinton	53,935.18	53,908.68	25.00	1.50	–	–	37,901.44	37,876.40	–	25.04	–	–
Adams	4,999.89	4,561.73	–	–	438.16	–	47,410.23	47,189.18	–	–	221.05	–
Norwood	44,493.74	43,911.45	–	–	–	582.29	54,967.75	53,134.93	–	900.00	–	932.82
Easthampton	106,112.45	106,022.60	–	89.85	–	–	59,688.84	59,606.84	–	82.00	–	–
Danvers	26,755.39	26,608.88	–	–	146.51	–	27,343.65	27,094.49	–	–	249.16	–
Natick	29,773.71	29,239.32	177.57	–	336.82	20 00	57,664.30	56,860.26	177.57	–	508.97	117.50
Saugus	29,156.33	29,156.33	–	–	–	–	50,039.92	50,039.92	–	–	–	–
Dedham	150,911.71	148,553.56	–	–	297.76	2,060.39	112,454.68	111,133.30	–	–	406.34	915.04
Belmont	91,141.33	87,759.69	430.94	–	2,830.70	120.00	23,778.14	19,826.51	1,000.93	–	2,830.70	120.00
Braintree	54,906.37	54,553.97	–	–	352.40	–	70,627.33	70,203.98	–	–	423.35	–
Winchester	201,846.57	198,377.80	–	333.00	3,135.77	–	193,174.51	189,852.95	–	59.70	3,261.86	–
Northbridge	6,799.76	6,799.76	–	–	–	–	13,120.19	13,120.19	–	–	–	–
Amesbury	11,976.72	11,976.72	–	–	–	–	27,364.75	27,364.75	–	–	–	–
Palmer	43,321.16	43,321.16	–	–	–	–	48,596.85	48,596.85	–	–	–	–
Athol	66,759.33	66,694.09	–	–	–	65.24	97,573.97	97,508.73	–	–	–	65.24
Milton	53,931.73	50,477.82	–	–	3,026.13	427.78	64,279.32	61,083.77	–	–	2,316.81	878.74
North Attleborough	19,626.89	11,644.15	6,311.17	–	421.57	1,250.00	21,915.50	18,872.47	1,280.26	–	470.85	1,291.92
Ware	37,947.63	37,679.33	–	100.80	–	167.50	23,476.26	23,377.41	–	.80	93.05	5.00

Middleborough	5,889.86	5,781.86	–	100.00	–	8.00	20,042.97	20,029.97	–	–	–	13.00
Bridgewater	39,871.84	39,871.84	–	–	–	–	21,291 43	21,290.43	–	1.00	–	–
Andover	43,440.74	33,884.89	–	76 00	9,479.85	–	61,620.27	60,181.40	–	–	1,438.87	–
Swampscott	130,587.42	130,185.42	402.00	–	–	–	37,438.75	37,036.75	402.00	–	–	–
Stoneham	16,117.58	16,117.58	–	–	–	–	24,359.39	24,359.39	–	–	–	–
Montague	10,952.69	10,952.69	–	–	–	–	8,183.78	8,183.78	–	–	–	–
Hudson	68,834.69	68,823.14	–	–	11.55	–	59,183.78	59,172.23	–	–	11.55	–
Rockland	34,451.62	34,451.62	–	–	–	–	20,162.60	20,162.60	–	–	–	–
Ludlow	1,295.76	1,295.76	–	–	–	–	41,599.36	41,599.36	–	–	–	–
Reading	37,851.96	37,419.70	–	100 00	–	332.26	30,275.69	29,202.49	–	–	–	1,073.20
Marblehead	63,380.34	56,005.71	–	2,477.99	4,896.64	–	85,392.85	77,826.16	–	2,782.97	4,783.72	–
Fairhaven	15,508.24	15,508.24	–	–	–	–	29,791.09	29,663.04	–	–	128.05	–
Whitman	23,512.54	23,512.54	–	–	–	–	25,049.85	25,049.85	–	–	–	–
Maynard	21,287.19	21,262.19	–	25.00	–	–	36,873.35	36,448.35	–	425.00	–	–
Needham	60,948.28	60,403.87	–	–	544.41	–	97,915 54	97,343.84	–	–	571.70	–
Grafton	46,665.75	45,699.56	–	634.37	331 82	–	47,222.46	46,165.06	–	725.58	331.82	–
Stoughton	57,131.41	57,110.77	–	–	20 64	–	38,017.10	37,977.96	–	–	39.14	–
Franklin	12,423.10	12,342.25	–	80.85	–	–	28,885.63	28,800.33	–	85.30	–	–
Dartmouth	66,198.20	66,193.45	4.75	–	–	–	43,635.98	43,460.12	175 86	–	–	–
Concord	33,034.45	30,133.72	–	–	2,900.73	–	49,380.10	47,421.67	–	77.50	1,880.93	–
Lexington	33,285.83	33,244.45	–	–	–	41.38	79,568.11	79,541.64	–	–	–	26.47
Great Barrington	19,282.20	19,276.58	–	5.62	–	–	19,178.92	19,173.05	–	5.87	–	–
North Andover	32,246.28	32,246.28	–	–	–	–	10,660.94	10,660.94	–	–	–	–
Mansfield	22,693.13	12,220.96	10,472.17	–	–	–	1,785.66	1,785.66	–	–	–	–
Wellesley	85,319.63	76,985.28	8,334.35	–	–	–	35,908.85	35,908.85	–	–	–	–
Ipswich	13,265.64	8,280.80	4,984 84	–	–	–	70,962.33	65,689.24	5,273.09	–	–	–
Canton	16,849.43	16,849.43	–	–	–	–	45,872.79	45,872.79	–	–	–	–
Spencer	16,355.72	16,355.72	–	–	–	–	10,447.65	10,147.65	–	300.00	–	–
Winchendon	23,193.83	23,193.83	–	–	–	–	20,489.42	20,489.42	–	–	–	–
Westborough	9,594.88	9,305.00	211.82	–	53.06	25.00	35,962.25	35,838.68	56.28	–	67.29	–
Abington	12,279.29	12,198.30	–	–	80.99	–	4,912.66	4,870.40	–	–	42.26	–
Chelmsford	29,356.76	29,356.76	–	–	–	–	23,085.08	23,085.08	–	–	–	–
Millbury	19,611.27	19,611.27	–	–	–	–	6,794.56	6,794.56	–	–	–	–
Hingham	19,651.95	19,400.59	–	–	41.61	209.75	43,320.95	42,977.90	–	–	133.05	210.00
Amherst	39,948.09	38,900.49	–	692.04	355.56	–	40,343.56	39,218.77	–	762.46	362.33	–
South Hadley	18,989.23	18,989.23	–	–	–	–	34,662.02	34,662.02	–	–	–	–
Walpole	9,055.25	8,763.12	–	22.60	67.75	201.78	19,914.95	19,483.50	–	96.55	25.30	309.60
Orange	4,164.54	3,214.54	–	950.00	–	–	8,101.42	8,101.42	–	–	–	–
Uxbridge	7,729.70	7,384.89	–	11.86	332.95	–	67,697.51	67,444.67	–	44.22	208.62	–
Dracut	5,399.89	5,075.56	–	171.86	152.47	–	39,591.58	39,327.53	–	209.77	54.28	–
Easton	10,780.64	10,488.28	–	292.36	–	–	22,672.86	22,084.53	–	588.33	–	–
Agawam	3,217.48	2,752.39	–	–	465.09	–	191,701.30	191,212.62	–	–	488.68	–
75 Towns	**$3,651,711.41**	**$3,555,913.09**	**$35,700.72**	**$13,399.51**	**$33,086.45**	**$13,611.64**	**$4,057,541.78**	**$3,902,442.24**	**$102,345.73**	**$9,739.10**	**$23,151.69**	**$19,863.02**

Part III

Towns Under 5,000 Population

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS FOR THE FISCAL YEAR ENDING DECEMBER 31, 1921

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Barnstable POPULATION 4,836	Monson POPULATION 4,826	Randolph POPULATION 4,756	Tewksbury POPULATION 4,450
REVENUE.	**$303,778.93**	**$107,541.55**	**$142,928.46**	**$106,383.89**
General	**289,325.29**	**89,703.19**	**112,792.67**	**98,109.90**
Taxes	*285,809.30*	*80,241.88*	*110,473.11*	*93,868.87*
Property, poll, and income	277,790.50	77,399.26	102,307.57	85,281.74
Corporation, bank, etc.	8,018.80	2,842.62	8,165.54	8,587.13
Licenses and permits	*2,143.00*	*89.00*	*123.50*	*68.00*
Fines and forfeits	*257.50*	*433.00*	*219.30*	*102.80*
Grants and gifts	*1,000.30*	*8,939.31*	*1,976.76*	*4,070.23*
For expenses	1,000.30	8,939.31	1,976.76	4,070.23
For outlays	–	–	–	–
All other	*115.19*	–	–	–
Commercial	**14,453.64**	**17,838.36**	**30,135.79**	**8,273.99**
Special assessments	–	–	–	*449.30*
To meet expenses	–	–	–	449.30
To meet outlays	–	–	–	–
Privileges	*191.00*	–	*235.69*	*217.21*
Departmental	*12,019.15*	*6,370.08*	*9,320.48*	*6,105.18*
General government	14.00	386.58	1,796.50	1,290.44
Protection of persons and property	2,961.59	188.72	287.63	1,108.97
Health and sanitation	64.99	–	157.86	43.57
Highways	14.05	62.93	10.00	273.24
Charities	6,664.59	4,717.82	3,204.44	2,544.09
Soldiers' benefits	1,348.00	230.00	2,983.66	96.00
Schools	489.10	784.03	370.45	259.37
Libraries	–	–	–	20.75
Recreation	–	–	–	–
Unclassified	462.83	–	509.94	468.75
Public service enterprises	–	*8,907.61*	*15,711.71*	–
Electric light	–	–	–	–
Water	–	8,907.61	15,711.71	–
All other	–	–	–	–
Cemeteries	*727.54*	*2,154.52*	–	–
Interest	*1,515.95*	*406.15*	*4,867.91*	*1,502.30*
On sinking funds	–	–	1,917.36	–
On trust and investment funds	667.08	–	1,756.87	38.25
All other	848.87	406.15	1,193.68	1,464.05
NON-REVENUE.	**$246,278.78**	**$76,491.45**	**$172,430.48**	**$103,987.67**
Offsets to outlays	**7,010.89**	**6,706.89**	**15,433.97**	**200.00**
Departmental	*7,010.89*	*6,706.89*	*14,325.68*	*200.00*
Public service enterprises	–	–	*1,108.29*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**175,000.00**	**53,000.00**	**108,000.00**	**90,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*175,000.00*	*53,000.00*	*108,000.00*	*90,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**404.32**	**40.55**	**3,979.79**	**–**
From sinking funds	–	–	–	–
All other	*404.32*	*40.55*	*3,979.79*	–
Refunds	**1,162.38**	**472.97**	**2,963.66**	**20.96**
Agency, trust, and investment	**62,701.19**	**16,271.04**	**42,053.06**	**13,766.71**
Taxes and licenses for State	*28,421.60*	*11,174.23*	*13,489.10*	*9,701.40*
Taxes for county	*31,095.92*	*2,483.75*	*5,723.96*	*4,030.59*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*3,183.67*	*2,613.06*	*22,840.00*	*34.72*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$310,789.82	$114,248.44	$158,362.43	$106,583.89
Premiums	–	–	–	–
Municipal indebtedness	175,000.00	53,000.00	108,000.00	90,000.00
Transfers and refunds	1,566.70	513.52	6,943.45	20.96
Agency, trust, and investment	62,701.19	16,271.04	42,053.06	13,766.71
Total receipts	**$550,057.71**	**$184,033.00**	**$315,358.94**	**$210,371.56**
Balance on hand, including funds	*35,238.51*	*9,115.99*	*10,875.56*	*2,923.17*
GRAND TOTAL	**$585,296.22**	**$193,148.99**	**$326,234.50**	**$213,294.73**

Graded According to Population of 1920.

PAYMENTS.	**Barnstable** POPULATION 4,836	**Monson** POPULATION 4,826	**Randolph** POPULATION 4,756	**Tewksbury** POPULATION 4,450
Maintenance	**$190,101.40**	**$92,649.26**	**$128,374.88**	**$72,763.95**
Departmental	*188,966.91*	*86,601.55*	*115,978.14*	*72,763.95*
General government	12,542.27	4,729.79	11,164.95	9,739.36
Protection of persons and property	15,173.32	4,427.60	7,924.11	6,604.04
Health and sanitation	8,406.44	1,324.53	3,827.25	995.10
Highways	40,788.89	18,260.59	21,996.49	13,297.33
Charities	22,620.13	9,200.31	13,707.66	4,910.79
Soldiers' benefits	1,831.50	192.00	3,551.68	90.00
Schools	80,091.03	46,274.74	49,231.41	34,703.28
Libraries	1,000.00	500.00	150.00	1,093.68
Recreation	652.55	172.40	–	161.06
Pensions	–	–	–	–
Unclassified	5,860.78	1,519.59	4,424.59	1,169.31
Public service enterprises	–	*3,895.74*	*12,373.74*	–
Electric light	–	–	–	–
Water	–	3,895.74	12,373.74	–
All other	–	–	–	–
Cemeteries	*1,134.49*	*2,151.97*	–	–
Administration of trust funds	–	–	*23.00*	–
Interest	**9,156.20**	**2,090.14**	**7,409.31**	**5,495.21**
Loans, general purposes	*9,156.20*	*1,850.14*	*5,919.31*	*5,495.21*
Loans, public service enterprises	–	*240.00*	*1,490.00*	–
Loans, cemeteries	–	–	–	–
Outlays	**89,604.68**	**18,166.67**	**10,370.00**	**25,249.25**
Departmental	*89,458.24*	*12,056.24*	*8,745.39*	*24,079.59*
General government	–	–	–	1,054.60
Protection of persons and property	–	3,575.00	653.50	–
Health and sanitation	957.41	–	529.57	289.02
Highways	87,032.52	7,650.00	7,562.32	22,223.97
Charities	–	–	–	–
Schools	–	831.24	–	–
Libraries	–	–	–	–
Recreation	1,468.31	–	–	–
Unclassified	–	–	–	512.00
Public service enterprises	–	*6,110.43*	*1,624.61*	*1,169.66*
Electric light	–	–	–	–
Water	–	6,110.43	1,624.61	–
All other	–	–	–	1,169.66
Cemeteries	*146.44*	–	–	–
Municipal indebtedness	**196,000.00**	**57,000.00**	**114,700.00**	**92,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*21,000.00*	*11,000.00*	*10,700.00*	*7,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*175,000.00*	*46,000.00*	*104,000.00*	*85,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**404.32**	**40.55**	**3,979.79**	–
To sinking funds from revenue	–	–	*1,500.00*	–
All other	*404.32*	*40.55*	*2,479.79*	–
Refunds	**1,162.38**	**472.97**	**2,963.66**	**20.96**
Agency, trust, and investment	**62,463.95**	**16,271.04**	**46,323.59**	**13,766.71**
Taxes and licenses for State	*28,421.60*	*11,174.23*	*13,489.10*	*9,701.40*
Taxes for county	*31,095.92*	*2,483.75*	*5,723.96*	*4,030.59*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,946.43*	*2,613.06*	*27,110.53*	*34.72*
All other	–	–	–	–
RECAPITULATION.				
Maintenance and interest	$199,257.60	$94,739.40	$135,784.19	$78,259.16
Permanent debt (except from sinking funds)	21,000.00	11,000.00	10,700.00	7,000.00
Sinking fund requirements from revenue	–	–	1,500.00	–
Outlays	89,604.68	18,166.67	10,370.00	25,249.25
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	175,000.00	46,000.00	104,000.00	85,000.00
Transfers (except to sinking funds) and refunds	1,566.70	513.52	5,443.45	20.96
Agency, trust, and investment	62,463.95	16,271.04	46,323.59	13,766.71
Total payments	**$548,892.93**	**$186,690.63**	**$314,121.23**	**$209,296.08**
Balance on hand, including funds	*36,403.29*	*6,458.36*	*12,113.27*	*3,998.65*
GRAND TOTAL	**$585,296.22**	**$193,148.99**	**$326,234.50**	**$213,294.73**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wareham POPULATION 4,415	Blackstone POPULATION 4,299	Provincetown POPULATION 4,246	Foxborough POPULATION 4,136
REVENUE.	**$206,542.64**	**$60,178.84**	**$105,480.38**	**$96,118.94**
General	**192,075.33**	**59,168.59**	**84,184.26**	**91,705.29**
Taxes	*189,035.39*	*54,364.34*	*81,783.11*	*89,740.93*
Property, poll, and income	179,700.58	53,401.24	76,203.26	77,355.40
Corporation, bank, etc.	9,334.81	963.10	5,579.85	12,385.53
Licenses and permits	*1,450.00*	*306.00*	*276.00*	*154.00*
Fines and forfeits	*758.50*	*473.86*	*655.30*	*125.00*
Grants and gifts	*831.44*	*4,024.39*	*1,469.85*	*1,532.61*
For expenses	831.44	4,024.39	1,469.85	1,532.61
For outlays	–	–	–	–
All other	–	–	–	*152.75*
Commercial	**14,467.31**	**1,010.25**	**21,296.12**	**4,413.65**
Special assessments	*1,153.95*	–	*49.00*	*695.23*
To meet expenses	853.95	–	49.00	695.23
To meet outlays	300.00	–	–	–
Privileges	*632.00*	–	*489.29*	–
Departmental	*8,633.34*	*959.70*	*4,660.58*	*2,095.82*
General government	1.94	–	1,293.08	–
Protection of persons and property	310.56	15.20	94.93	625.12
Health and sanitation	120.00	–	6.20	20.00
Highways	419.16	15.00	78.00	103.00
Charities	2,873.93	93.50	820.31	75.50
Soldiers' benefits	1,364.00	344.00	512.00	828.00
Schools	2,713.88	492.00	1,649.37	444.20
Libraries	–	–	206.69	–
Recreation	800.00	–	–	–
Unclassified	29.87	–	–	–
Public service enterprises	–	–	*14,378.48*	–
Electric light	–	–	–	–
Water	–	–	14,378.48	–
All other	–	–	–	–
Cemeteries	*2,354.70*	–	*1,225.50*	–
Interest	*1,693.32*	*50.55*	*493.27*	*1,622.60*
On sinking funds	–	–	–	–
On trust and investment funds	38.63	–	264.86	603.21
All other	1,654.69	50.55	228.41	1,019.39
NON-REVENUE.	**$57,617.87**	**$70,647.07**	**$106,157.65**	**$118,354.98**
Offsets to outlays	**469.95**	–	**56.70**	–
Departmental	*469.95*	–	–	–
Public service enterprises	–	–	*56.70*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**18,027.00**	**57,500.00**	**74,000.00**	**97,000.00**
Loans, general purposes	*18,000.00*	–	–	*7,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*57,500.00*	*74,000.00*	*90,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*27.00*	–	–	–
Transfers	**198.25**	–	**623.74**	**851.27**
From sinking funds	–	–	–	–
All other	*198.25*	–	*623.74*	*851.27*
Refunds	**166.07**	**48.72**	**107.82**	**642.92**
Agency, trust, and investment	**38,756.60**	**13,098.35**	**31,369.39**	**19,860.79**
Taxes and licenses for State	*24,979.73*	*9,969.40*	*13,073.15*	*12,888.95*
Taxes for county	*12,128.33*	*3,094.00*	*12,550.76*	*5,463.78*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,648.54*	*10.45*	*5,745.48*	*1,508.06*
All other	–	*24.50*	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$207,012.59	$60,178.84	$105,537.08	$96,118.94
Premiums	27.00	–	–	–
Municipal indebtedness	18,000.00	57,500.00	74,000.00	97,000.00
Transfers and refunds	364.32	48.72	731.56	1,494.19
Agency, trust, and investment	38,756.60	13,098.35	31,369.39	19,860.79
Total receipts	**$264,160.51**	**$130,825.91**	**$211,638.03**	**$214,473.92**
Balance on hand, including funds	*164,712.38*	*3,443.41*	*13,336.94*	*12,081.44*
GRAND TOTAL	**$428,872.89**	**$134,269.32**	**$224,974.97**	**$226,555.36**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Wareham Population 4,415	Blackstone Population 4,299	Provincetown Population 4,246	Foxborough Population 4,136
Maintenance	**$148,523.96**	**$64,910.26**	**$91,418.73**	**$93,358.41**
Departmental	*145,730.04*	*64,910.26*	*78,988.34*	*93,358.41*
General government	9,262.82	4,124.53	8,185.00	4,472.60
Protection of persons and property	10,980.03	3,409.97	3,807.13	14,078.18
Health and sanitation	5,676.16	682.35	3,274.44	2,305.73
Highways	26,447.75	15,917.39	11,523.55	19,179.13
Charities	10,846.13	2,669.79	10,332.41	6,129.04
Soldiers' benefits	3,250.27	594.00	547.00	1,076.00
Schools	73,925.31	35,760.49	39,262.33	43,290.62
Libraries	2,000.00	578.36	1,226.38	1,711.59
Recreation	903.70	–	–	128.70
Pensions	–	–	–	–
Unclassified	2,437.87	1,173.38	830.10	986.82
Public service enterprises	*305.34*	–	*10,828.45*	–
Electric light	–	–	–	–
Water	–	–	10,828.45	–
All other	305.34	–	–	–
Cemeteries	*2,488.58*	–	*1,601.94*	–
Administration of trust funds	–	–	–	–
Interest	**9,237.00**	**6,087.27**	**4,175.67**	**3,439.10**
Loans, general purposes	*9,237.00*	*6,087.27*	*2,550.67*	*3,439.10*
Loans, public service enterprises	–	–	*1,625.00*	–
Loans, cemeteries	–	–	–	–
Outlays	**114,991.63**	**533.70**	**7,755.17**	**9,227.70**
Departmental	*114,991.63*	*533.70*	*4,994.63*	*9,227.70*
General government	160.16	–	–	–
Protection of persons and property	–	–	–	9,000.00
Health and sanitation	23,014.64	–	–	–
Highways	3,327.07	–	3,851.39	–
Charities	–	–	–	–
Schools	82,795.39	533.70	1,143.24	227.70
Libraries	–	–	–	–
Recreation	5,694.37	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	*2,760.54*	–
Electric light	–	–	–	–
Water	–	–	2,760.54	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**32,000.00**	**46,000.00**	**83,700.00**	**87,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*32,000.00*	*6,000.00*	*6,700.00*	*2,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*40,000.00*	*77,000.00*	*85,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**198.25**	**–**	**623.74**	**851.27**
To sinking funds from revenue	–	–	–	–
All other	*198.25*	–	*623.74*	*851.27*
Refunds	**166.07**	**48.72**	**107.82**	**642.92**
Agency, trust, and investment	**38,795.23**	**13,098.35**	**31,376.75**	**20,100.39**
Taxes and licenses for State	*24,979.73*	*9,969.40*	*13,073.15*	*12,888.95*
Taxes for county	*12,128.33*	*3,094.00*	*12,550.76*	*5,463.78*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,687.17*	*10.45*	*5,752.84*	*1,747.66*
All other	–	*24.50*	–	–
RECAPITULATION.				
Maintenance and interest	$157,760.96	$70,997.53	$95,594.40	$96,797.51
Permanent debt (except from sinking funds)	32,000.00	6,000.00	6,700.00	2,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	114,991.63	533.70	7,755.17	9,227.70
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	–	40,000.00	77,000.00	85,000.00
Transfers (except to sinking funds) and refunds	364.32	48.72	731.56	1,494.19
Agency, trust, and investment	38,795.23	13,098.35	31,376.75	20,100.39
Total payments	**$343,912.14**	**$130,678.30**	**$219,157.88**	**$214,619.79**
Balance on hand, including funds	*84,960.75*	*3,591.02*	*5,817.09*	*11,935.57*
GRAND TOTAL	**$428,872.89**	**$134,269.32**	**$224,974.97**	**$226,555.36**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lee POPULATION 4,085	Templeton POPULATION 4,019	Auburn POPULATION 3,891	Rockport POPULATION 3,878
REVENUE.	**$115,973.60**	**$109,183.67**	**$86,718.58**	**$140,080.76**
General	**111,102.57**	**88,924.49**	**82,588.81**	**109,197.55**
Taxes	*108,816.96*	*84,704.66*	*78,437.79*	*108,638.18*
Property, poll, and income	78,335.38	72,787.29	75,484.44	99,844.52
Corporation, bank, etc.	30,481.58	11,917.37	2,953.35	8,793.66
Licenses and permits	*115.75*	*69.75*	*35.00*	*18.00*
Fines and forfeits	*1,810.70*	*71.58*	*30.60*	*341.00*
Grants and gifts	*359.16*	*4,078.50*	*4,085.42*	*200.37*
For expenses	359.16	4,078.50	4,085.42	200.37
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**4,871.03**	**20,259.18**	**4,129.77**	**30,883.21**
Special assessments	–	–	–	*823.70*
To meet expenses	–	–	–	823.70
To meet outlays	–	–	–	–
Privileges	*100.00*	*667.97*	–	–
Departmental	*4,158.33*	*3,986.18*	*2,010.25*	*7,089.93*
General government	1,055.85	–	220.68	1,006.60
Protection of persons and property	85.32	145.09	121.48	92.22
Health and sanitation	–	57.14	–	346.29
Highways	406.75	–	100.00	547.53
Charities	897.75	2,132.43	940.16	2,486.24
Soldiers' benefits	816.00	216.00	420.00	2,187.00
Schools	724.53	1,246.53	22.11	11.40
Libraries	103.63	183.04	55.52	198.68
Recreation	–	–	–	–
Unclassified	68.50	5.95	130.30	213.97
Public service enterprises	–	*12,944.05*	–	*19,257.90*
Electric light	–	12,944.05	–	–
Water	–	–	–	18,168.39
All other	–	–	–	1,089.51
Cemeteries	*612.70*	*594.78*	*1,238.62*	*1,662.57*
Interest	–	*2,066.20*	*880.90*	*2,049.11*
On sinking funds	–	–	–	–
On trust and investment funds	–	935.94	91.01	786.79
All other	–	1,130.26	789.89	1,262.32
NON-REVENUE.	**$104,647.44**	**$126,481.97**	**$90,113.96**	**$226,688.15**
Offsets to outlays	**584.94**	–	–	**3,464.17**
Departmental	*584.94*	–	–	*3,000.00*
Public service enterprises	–	–	–	*464.17*
Cemeteries	–	–	–	–
Municipal indebtedness	**78,000.00**	**106,640.00**	**75,000.00**	**188,000.00**
Loans, general purposes	–	*26,500.00*	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*78,000.00*	*80,000.00*	*75,000.00*	*188,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	*140.00*	–	–
Transfers	–	**2,350.05**	**261.30**	**383.27**
From sinking funds	–	–	–	–
All other	–	*2,350.05*	*261.30*	*383.27*
Refunds	**2,013.07**	**570.50**	**302.67**	**1,682.01**
Agency, trust, and investment	**24,049.43**	**16,921.42**	**14,549.99**	**33,158.70**
Taxes and licenses for State	*16,898.87*	*11,176.85*	*10,040.20*	*16,324.37*
Taxes for county	*5,667.69*	*3,938.00*	*3,305.00*	*9,041.38*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,482.87*	*1,806.57*	*1,204.79*	*7,792.95*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$116,558.54	$109,183.67	$86,718.58	$143,544.93
Premiums	–	140.00	–	–
Municipal indebtedness	78,000.00	106,500.00	75,000.00	188,000.00
Transfers and refunds	2,013.07	2,920.55	563.97	2,065.28
Agency, trust, and investment	24,049.43	16,921.42	14,549.99	33,158.70
Total receipts	**$220,621.04**	**$235,665.64**	**$176,832.54**	**$366,768.91**
Balance on hand, including funds	*502.42*	*5,870.24*	*8,742.23*	*3,929.68*
GRAND TOTAL	**$221,123.46**	**$241,535.88**	**$185,574.77**	**$370,698.59**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Lee Population 4,085	Templeton Population 4,019	Auburn Population 3,891	Rockport Population 3,878
Maintenance	**$92,567.27**	**$97,613.59**	**$87,146.21**	**$130,950.83**
Departmental	*91,512.21*	*84,556.65*	*84,714.99*	*108,831.92*
General government	10,276.39	4,324.71	5,786.10	11,206.72
Protection of persons and property	4,295.29	6,385.94	2,357.03	16,841.43
Health and sanitation	1,263.16	1,432.82	1,242.64	3,921.14
Highways	18,581.71	17,719.96	14,031.84	17,659.40
Charities	9,450.86	5,401.03	3,516.18	12,234.24
Soldiers' benefits	690.00	617.18	852.00	3,279.25
Schools	40,782.91	44,306.50	55,115.75	38,922.17
Libraries	2,058.07	2,012.93	929.94	2,455.28
Recreation	500.42	159.61	184.47	617.96
Pensions	–	–	–	–
Unclassified	3,613.40	2,195.97	699.04	1,694.33
Public service enterprises	–	*11,462.16*	*283.53*	*18,890.47*
Electric light	–	11,462.16	–	–
Water	–	–	–	16,336.52
All other	–	–	283.53	2,553.95
Cemeteries	*1,055.06*	*1,594.78*	*2,147.69*	*3,228.44*
Administration of trust funds	–	–	–	–
Interest	**5,045.66**	**2,900.97**	**2,788.19**	**7,311.52**
Loans, general purposes	*5,045.66*	*2,425.58*	*2,725.19*	*5,514.02*
Loans, public service enterprises	–	*475.39*	–	*1,797.50*
Loans, cemeteries	–	–	*63.00*	–
Outlays	**14,384.06**	**34,388.49**	**665.26**	**8,507.29**
Departmental	*14,384.06*	*25,612.07*	*665.26*	*8,000.29*
General government	70.00	–	240.08	313.00
Protection of persons and property	–	1,381.24	145.00	257.09
Health and sanitation	–	–	–	–
Highways	13,806.17	3,984.05	–	7,400.20
Charities	–	–	–	–
Schools	444.75	15,346.78	280.18	–
Libraries	63.14	–	–	–
Recreation	–	–	–	–
Unclassified	–	4,900.00	–	–
Public service enterprises	–	*8,776.42*	–	*507.00*
Electric light	–	8,776.42	–	–
Water	–	–	–	507.00
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**78,750.00**	**54,716.67**	**66,705.00**	**172,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*8,750.00*	*4,716.67*	*4,005.00*	*14,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*70,000.00*	*50,000.00*	*62,700.00*	*158,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	**2,350.05**	**261.30**	**383.27**
To sinking funds from revenue	–	–	–	–
All other	–	*2,350.05*	*261.30*	*383.27*
Refunds	**2,013.07**	**570.50**	**302.67**	**1,682.01**
Agency, trust, and investment	**24,049.43**	**17,109.87**	**14,521.57**	**32,480.16**
Taxes and licenses for State	*16,898.87*	*11,176.85*	*10,040.20*	*16,324.37*
Taxes for county	*5,667.69*	*3,938.00*	*3,305.00*	*9,041.38*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,482.87*	*1,995.02*	*1,176.37*	*7,114.41*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$97,612.93	$100,514.56	$89,934.40	$138,262.35
Permanent debt (except from sinking funds)	8,750.00	4,716.67	4,005.00	14,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	14,384.06	34,388.49	665.26	8,507.29
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	70,000.00	50,000.00	62,700.00	158,000.00
Transfers (except to sinking funds) and refunds	2,013.07	2,920.55	563.97	2,065.28
Agency, trust, and investment	24,049.43	17,109.87	14,521.57	32,480.16
Total payments	**$216,809.49**	**$209,650.14**	**$172,390.20**	**$353,315.08**
Balance on hand, including funds	*4,313.97*	*31,885.74*	*13,184.57*	*17,383.51*
GRAND TOTAL	**$221,123.46**	**$241,535.88**	**$185,574.77**	**$370,698.59**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Oxford POPULATION 3,820	Dalton POPULATION 3,752	Shrewsbury POPULATION 3,708	Williamstown POPULATION 3,707
REVENUE.	**$91,633.16**	**$139,153.50**	**$167,925.40**	**$113,175.63**
General	**78,844.84**	**132,923.72**	**119,373.88**	**106,356.92**
Taxes	*72,309.23*	*117,502.29*	*116,796.45*	*105,187.93*
Property, poll, and income	48,049.23	109,748.92	115,490.32	98,701.26
Corporation, bank, etc.	24,260.00	7,753.37	1,306.13	6,486.67
Licenses and permits	*78.00*	*71.50*	*1,585.50*	*390.50*
Fines and forfeits	*295.84*	*6.90*	*28.00*	*374.15*
Grants and gifts	*6,143.13*	*15,343.03*	*963.93*	*404.34*
For expenses	6,143.13	343.03	963.93	351.65
For outlays	–	15,000.00	–	52.69
All other	*18.64*	–	–	–
Commercial	**12,788.32**	**6,229.78**	**48,551.52**	**6,818.71**
Special assessments	–	*106.36*	*1,029.98*	*3,019.87*
To meet expenses	–	–	923.20	2,959.87
To meet outlays	–	106.36	106.78	60.00
Privileges	–	–	–	–
Departmental	*10,014.48*	*3,934.71*	*3,464.75*	*2,318.25*
General government	840.00	1,106.30	175.00	–
Protection of persons and property	306.97	41.02	164.26	83.88
Health and sanitation	–	–	–	25.25
Highways	2,066.02	24.71	210.55	–
Charities	5,913.77	454.00	1,808.42	774.05
Soldiers' benefits	372.00	820.00	552.00	840.00
Schools	485.63	1,202.50	442.90	415.00
Libraries	30.09	194.65	111.62	105.07
Recreation	–	–	–	–
Unclassified	–	91.53	–	75.00
Public service enterprises	–	–	*38,531.73*	–
Electric light	–	–	31,362.11	–
Water	–	–	7,169.62	–
All other	–	–	–	–
Cemeteries	*1,450.85*	*669.73*	*1,760.00*	*1,104.75*
Interest	*1,322.99*	*1,518.98*	*3,765.06*	*375.84*
On sinking funds	–	–	–	–
On trust and investment funds	705.07	1,445.34	2,197.98	140.60
All other	617.92	73.64	1,567.08	235.24
NON-REVENUE.	**$91,688.63**	**$179,625.31**	**$197,208.42**	**$96,088.47**
Offsets to outlays	**6,100.00**	**673.47**	**13,560.83**	**556.95**
Departmental	*6,100.00*	*673.47*	*11,328.28*	*556.95*
Public service enterprises	–	–	*2,232.55*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**65,000.00**	**80,000.00**	**154,500.00**	**70,091.75**
Loans, general purposes	–	–	*14,500.00*	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*65,000.00*	*80,000.00*	*140,000.00*	*70,000.00*
Unpaid warrants or orders, current year	–	–	–	*91.75*
Premiums	–	–	–	–
Transfers	**4,658.82**	**1,016.48**	**229.95**	**572.03**
From sinking funds	–	–	–	–
All other	*4,658.82*	*1,016.48*	*229.95*	*572.03*
Refunds	**381.31**	**295.28**	**49.96**	**42.86**
Agency, trust, and investment	**15,548.50**	**97,640.08**	**28,867.68**	**24,824.88**
Taxes and licenses for State	*10,751.80*	*15,807.80*	*13,899.80*	*17,371.49*
Taxes for county	*3,727.00*	*6,832.28*	*5,133.00*	*7,453.39*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,069.70*	*75,000.00*	*9,834.88*	–
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$97,733.16	$139,826.97	$181,486.23	$113,732.58
Premiums	–	–	–	–
Municipal indebtedness	65,000.00	80,000.00	154,500.00	70,091.75
Transfers and refunds	5,040.13	1,311.76	279.91	614.89
Agency, trust, and investment	15,548.50	97,640.08	28,867.68	24,824.88
Total receipts	**$183,321.79**	**$318,778.81**	**$365,133.82**	**$209,264.10**
Balance on hand, including funds	*32,576.94*	*11,721.52*	*13,481.06*	*16,131.45*
GRAND TOTAL	**$215,898.73**	**$330,500.33**	**$378,614.88**	**$225,395.55**

Graded According to Population of 1920 — Continued.

PAYMENTS.	**Oxford** POPULATION 3,820	**Dalton** POPULATION 3,752	**Shrewsbury** POPULATION 3,708	**Williamstown** POPULATION 3,707
Maintenance	**$90,692.89**	**$121,111.39**	**$137,755.60**	**$105,974.82**
Departmental	*87,895.12*	*118,660.34*	*102,011.54*	*102,948.88*
General government	6,611.58	8,639.47	7,990.55	7,045.52
Protection of persons and property	5,915.19	7,711.70	11,549.11	3,866.19
Health and sanitation	1,318.82	1,766.96	3,422.08	5,767.97
Highways	9,984.13	19,483.26	26,013.97	20,777.18
Charities	15,416.96	9,624.67	2,992.68	3,814.33
Soldiers' benefits	690.50	834.00	1,556.00	1,182.87
Schools	43,972.57	62,392.31	41,191.46	56,047.63
Libraries	1,797.60	3,442.61	3,879.00	2,820.80
Recreation	331.00	2,013.52	600.08	–
Pensions	–	250.00	–	–
Unclassified	1,856.77	2,501.84	2,816.61	1,626.39
Public service enterprises	*20.80*	–	*33,302.94*	–
Electric light	–	–	22,521.78	–
Water	–	–	10,781.16	–
All other	20.80	–	–	–
Cemeteries	*2,776.97*	*2,451.05*	*2,436.12*	*3,025.94*
Administration of trust funds	–	–	*5.00*	–
Interest	**6,064.20**	**1,641.41**	**11,943.35**	**1,801.67**
Loans, general purposes	*6,064.20*	*1,641.41*	*8,718.79*	*1,801.67*
Loans, public service enterprises	–	–	*3,224.56*	–
Loans, cemeteries	–	–	–	–
Outlays	**7,552.34**	**16,511.19**	**68,647.29**	**10,696.56**
Departmental	*7,552.34*	*5,803.41*	*42,020.39*	*10,696.56*
General government	257.25	–	1,499.62	–
Protection of persons and property	–	–	8,331.72	–
Health and sanitation	–	3,261.00	–	531.04
Highways	7,295.09	2,068.13	31,849.60	10,165.52
Charities	–	–	–	–
Schools	–	474.28	339.45	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	*26,626.90*	–
Electric light	–	–	11,168.09	–
Water	–	–	15,458.81	–
All other	–	–	–	–
Cemeteries	–	*10,707.78*	–	–
Municipal indebtedness	**70,085.00**	**80,000.00**	**108,600.00**	**71,307.00**
From sinking funds	–	–	–	–
From revenue and other sources	*5,085.00*	–	*10,600.00*	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*65,000.00*	*80,000.00*	*98,000.00*	*70,000.00*
Warrants or orders, previous years	–	–	–	*1,307.00*
Transfers	**4,658.82**	**1,016.48**	**229.95**	**572.03**
To sinking funds from revenue	–	–	–	–
All other	*4,658.82*	*1,016.48*	*229.95*	*572.03*
Refunds	**381.31**	**295.28**	**49.96**	**42.86**
Agency, trust, and investment	**15,342.23**	**97,224.81**	**29,782.04**	**25,533.17**
Taxes and licenses for State	*10,834.30*	*15,807.80*	*13,899.80*	*17,371.49*
Taxes for county	*3,727.00*	*6,832.28*	*5,133.00*	*7,453.39*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*780.93*	*74,584.73*	*10,749.24*	*708.29*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$96,757.09	$122,752.80	$149,698.95	$107,776.49
Permanent debt (except from sinking funds)	5,085.00	–	10,600.00	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	7,552.34	16,511.19	68,647.29	10,696.56
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	65,000.00	80,000.00	98,000.00	71,307.00
Transfers (except to sinking funds) and refunds	5,040.13	1,311.76	279.91	614.89
Agency, trust, and investment	15,342.23	97,224.81	29,782.04	25,533.17
Total payments	**$194,776.79**	**$317,800.56**	**$357,008.19**	**$215,928.11**
Balance on hand, including funds	*21,121.94*	*12,699.77*	*21,606.69*	*9,467.44*
GRAND TOTAL	**$215,898.73**	**$330,500.33**	**$378,614.88**	**$225,395.55**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dudley POPULATION 3,701	Billerica POPULATION 3,646	Leicester POPULATION 3,635	Medfield POPULATION 3,595
REVENUE.	**$104,666.52**	**$228,396.36**	**$96,743.89**	**$74,124.98**
General	**91,641.06**	**189,619.20**	**91,205.13**	**64,009.13**
Taxes	*87,642.26*	*187,515.75*	*89,142.76*	*61,928.65*
Property, poll, and income	71,496.72	169,446.05	80,095.49	58,869.66
Corporation, bank, etc.	16,145.54	18,069.70	9,047.27	3,058.99
Licenses and permits	*89.00*	*159.02*	*61.00*	*71.15*
Fines and forfeits	*1,596.60*	*66.40*	*8.62*	*10.00*
Grants and gifts	*2,313.20*	*1,878.03*	*1,992.75*	*1,999.33*
For expenses	2,313.20	1,878.03	1,992.75	1,999.33
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**13,025.46**	**38,777.16**	**5,538.76**	**10,115.85**
Special assessments	–	*677.57*	–	*883.31*
To meet expenses	–	677.57	–	883.31
To meet outlays	–	–	–	–
Privileges	–	*433.25*	–	–
Departmental	*2,937.87*	*8,571.76*	*3,949.89*	*4,752.70*
General government	–	229.65	185.10	1,661.50
Protection of persons and property	47.77	247.78	110.33	2,357.93
Health and sanitation	–	188.97	–	–
Highways	642.79	–	1,441.65	373.00
Charities	1,729.43	6,476.68	909.34	162.90
Soldiers' benefits	144.00	228.00	414.00	72.00
Schools	344.29	866.77	852.00	78.37
Libraries	29.59	–	36.47	37.00
Recreation	–	24.00	–	10.00
Unclassified	–	309.90	1.00	–
Public service enterprises	*9,006.61*	*20,963.83*	*2.50*	*2,607.43*
Electric light	–	–	–	–
Water	9,006.61	20,921.48	–	2,607.43
All other	–	42.35	2.50	–
Cemeteries	*44.55*	*1,324.02*	–	*1,036.65*
Interest	*1,036.43*	*6,806.74*	*1,586.37*	*835.76*
On sinking funds	–	3,161.35	–	–
On trust and investment funds	–	852.80	624.42	530.51
All other	1,036.43	2,792.59	961.95	305.25
NON-REVENUE.	**$48,957.23**	**$193,290.40**	**$143,561.97**	**$67,671.32**
Offsets to outlays	**5,636.93**	**10,590.50**	**13,073.71**	**4,567.90**
Departmental	*5,636.93*	*10,590.50*	*13,073.71*	*4,567.90*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**25,000.00**	**88,000.00**	**113,300.00**	**47,500.00**
Loans, general purposes	–	*8,000.00*	–	–
Loans, public service enterprises	–	–	–	*12,500.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*25,000.00*	*80,000.00*	*113,300.00*	*35,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	**29,462.78**	**474.52**	**1,360.91**
From sinking funds	–	*25,000.00*	–	–
All other	–	*4,462.78*	*474.52*	*1,360.91*
Refunds	**57.13**	**72.04**	**83.29**	**18.00**
Agency, trust, and investment	**18,263.17**	**65,165.08**	**16,630.45**	**14,224.51**
Taxes and licenses for State	*13,280.40*	*22,400.80*	*11,960.79*	*8,127.40*
Taxes for county	*4,852.00*	*9,553.99*	*4,360.00*	*3,815.97*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*130.77*	*33,210.29*	*309.66*	*2,281.14*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$110,303.45	$238,986.86	$109,817.60	$78,692.88
Premiums	–	–	–	–
Municipal indebtedness	25,000.00	88,000.00	113,300.00	47,500.00
Transfers and refunds	57.13	29,534.82	557.81	1,378.91
Agency, trust, and investment	18,263.17	65,165.08	16,630.45	14,224.51
Total receipts	**$153,623.75**	**$421,686.76**	**$240,305.86**	**$141,796.30**
Balance on hand, including funds	*11,564.84*	*44,951.98*	*4,336.29*	*7,466.70*
GRAND TOTAL	**$165,188.59**	**$466,638.74**	**$244,642.15**	**$149,263.00**

Graded According to Population of 1920 — Continued.

PAYMENTS.	**Dudley** POPULATION 3,701	**Billerica** POPULATION 3,646	**Leicester** POPULATION 3,635	**Medfield** POPULATION 3,595
Maintenance	**$98,296.16**	**$182,659.94**	**$90,460.45**	**$69,720.58**
Departmental	*92,452.02*	*158,239.93*	*90,460.45*	*63,963.27*
General government	5,400.18	11,015.33	4,399.84	5,487.89
Protection of persons and property	6,849.74	25,269.68	9,128.62	10,860.24
Health and sanitation	4,067.48	4,608.77	1,578.71	2,738.35
Highways	17,032.80	34,382.46	23,966.12	15,265.39
Charities	10,525.71	12,215.55	4,857.15	3,838.37
Soldiers' benefits	354.00	467.00	690.00	679.75
Schools	46,484.93	65,949.55	39,833.31	19,891.90
Libraries	866.32	545.50	2,869.30	1,957.56
Recreation	–	631.05	842.82	–
Pensions	–	–	–	–
Unclassified	870.86	3,155.04	2,294.58	3,243.82
Public service enterprises	*5,671.22*	*20,834.11*	–	*3,757.84*
Electric light	–	–	–	–
Water	5,671.22	19,310.53	–	3,757.84
All other	–	1,523.58	–	–
Cemeteries	*172.92*	*3,585.90*	–	*1,999.47*
Administration of trust funds	–	–	–	–
Interest	**3,481.62**	**13,931.88**	**6,065.16**	**1,704.19**
Loans, general purposes	*1,031.62*	*6,296.88*	*6,065.16*	*1,360.44*
Loans, public service enterprises	*2,450.00*	*7,635.00*	–	*343.75*
Loans, cemeteries	–	–	–	–
Outlays	**8,386.07**	**65,052.96**	**18,528.08**	**18,802.53**
Departmental	*8,326.97*	*43,067.59*	*18,528.08*	*6,302.53*
General government	–	–	–	–
Protection of persons and property	167.15	850.00	–	–
Health and sanitation	–	1,422.34	–	–
Highways	5,742.28	29,641.25	17,441.20	4,696.46
Charities	–	–	–	–
Schools	2,417.54	11,154.00	–	–
Libraries	–	–	49.08	–
Recreation	–	–	1,037.80	1,606.07
Unclassified	–	–	–	–
Public service enterprises	*59.10*	*21,985.37*	–	*12,500.00*
Electric light	–	–	–	–
Water	59.10	21,985.37	–	12,500.00
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**31,000.00**	**120,500.00**	**111,075.00**	**36,500.00**
From sinking funds	–	*25,000.00*	–	–
From revenue and other sources	*6,000.00*	*15,500.00*	*9,075.00*	*1,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*25,000.00*	*80,000.00*	*102,000.00*	*35,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	**29,462.78**	**474.52**	**1,360.91**
To sinking funds from revenue	–	*1,800.00*	–	–
All other	–	*27,662.78*	*474.52*	*1,360.91*
Refunds	**57.13**	**72.04**	**83.29**	**18.00**
Agency, trust, and investment	**18,263.17**	**45,097.20**	**16,776.43**	**13,145.72**
Taxes and licenses for State	*13,280.40*	*22,400.80*	*11,960.79*	*8,127.40*
Taxes for county	*4,852.00*	*9,553.99*	*4,360.00*	*3,815.97*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*130.77*	*13,142.41*	*455.64*	*1,202.35*
All other	–	–	–	–
RECAPITULATION.				
Maintenance and interest	$101,777.78	$196,591.82	$96,525.61	$71,424.77
Permanent debt (except from sinking funds)	6,000.00	15,500.00	9,075.00	1,500.00
Sinking fund requirements from revenue	–	1,800.00	–	–
Outlays	8,386.07	65,052.96	18,528.08	18,802.53
Permanent debt from sinking funds	–	25,000.00	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	25,000.00	80,000.00	102,000.00	35,000.00
Transfers (except to sinking funds) and refunds	57.13	27,734.82	557.81	1,378.91
Agency, trust, and investment	18,263.17	45,097.20	16,776.43	13,145.72
Total payments	**$159,484.15**	**$456,776.80**	**$243,462.93**	**$141,251.93**
Balance on hand, including funds	*5,704.44*	*9,861.94*	*1,179.22*	*8,011.07*
GRAND TOTAL	**$165,188.59**	**$466,638.74**	**$244,642.15**	**$149,263.00**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Somerset POPULATION 3,520	Falmouth POPULATION 3,500	East Bridgewater POPULATION 3,486	Warren POPULATION 3,467
REVENUE.	**$75,415.74**	**$370,967.36**	**$153,003.19**	**$113,480.70**
General	**71,639.26**	**322,244.06**	**129,192.16**	**104,365.96**
Taxes	*69,960.97*	*320,135.41*	*128,051.64*	*101,120.52*
Property, poll, and income	67,883.42	312,693.25	110,532.08	80,209.94
Corporation, bank, etc.	2,077.55	7,442.16	17,519.56	20,910.58
Licenses and permits	*199.02*	*567.35*	*242.00*	*85.50*
Fines and forfeits	–	*745.00*	*473.75*	*179.27*
Grants and gifts	*1,479.27*	*796.30*	*424.77*	*2,980.67*
For expenses	1,479.27	796.30	424.77	2,980.67
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**3,776.48**	**48,723.30**	**23,811.03**	**9,114.74**
Special assessments	–	–	*1,045.70*	–
To meet expenses	–	–	1,045.70	–
To meet outlays	–	–	–	–
Privileges	*5.00*	*10.00*	–	–
Departmental	*2,650.54*	*7,132.90*	*8,355.66*	*6,454.19*
General government	103.75	521.00	446.77	956.10
Protection of persons and property	–	1,314.18	345.30	85.64
Health and sanitation	31.50	307.86	104.90	–
Highways	–	1,620.12	1,299.40	32.40
Charities	999.84	1,405.81	4,103.81	3,089.26
Soldiers' benefits	614.00	470.00	902.00	216.00
Schools	574.75	649.77	610.24	1,897.30
Libraries	48.20	47.17	156.40	–
Recreation	–	662.75	–	–
Unclassified	278.50	134.24	386.84	177.49
Public service enterprises	–	*38,754.92*	*11,135.02*	–
Electric light	–	–	–	–
Water	–	38,754.92	11,135.02	–
All other	–	–	–	–
Cemeteries	*207.50*	*966.26*	–	*1,019.52*
Interest	*913.44*	*1,859.22*	*3,274.65*	*1,641.03*
On sinking funds	–	–	–	–
On trust and investment funds	–	1,241.46	1,151.95	498.36
All other	913.44	617.76	2,122.70	1,142.67
NON-REVENUE.	**$139,146.81**	**$294,698.47**	**$189,120.22**	**$103,013.62**
Offsets to outlays	**60.00**	**21,092.94**	**5,563.50**	**1,209.84**
Departmental	*60.00*	*21,092.94*	*5,563.50*	*1,209.84*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**125,500.00**	**222,000.00**	**160,700.00**	**82,325.00**
Loans, general purposes	*60,500.00*	–	*27,200.00*	–
Loans, public service enterprises	–	*12,000.00*	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*65,000.00*	*210,000.00*	*133,500.00*	*82,325.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	**101.95**	**602.94**	**3.00**
From sinking funds	–	–	–	–
All other	–	*101.95*	*602.94*	*3.00*
Refunds	**102.50**	**349.70**	**138.33**	**46.78**
Agency, trust, and investment	**13,484.31**	**51,153.88**	**22,115.45**	**19,429.00**
Taxes and licenses for State	*9,625.80*	*23,711.32*	*14,733.60*	*12,899.06*
Taxes for county	*3,200.73*	*25,663.50*	*7,331.30*	*4,360.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*657.78*	*1,779.06*	*50.55*	*2,169.94*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$75,475.74	$392,060.30	$158,566.69	$114,690.54
Premiums	–	–	–	–
Municipal indebtedness	125,500.00	222,000.00	160,700.00	82,325.00
Transfers and refunds	102.50	451.65	741.27	49.78
Agency, trust, and investment	13,484.31	51,153.88	22,115.45	19,429.00
Total receipts	**$214,562.55**	**$665,665.83**	**$342,123.41**	**$216,494.32**
Balance on hand, including funds	*2,860.68*	*30,316.01*	*18,848.11*	*1,644.74*
GRAND TOTAL	**$217,423.23**	**$695,981.84**	**$360,971.52**	**$218,139.06**

Graded According to Population of 1920. — Continued.

PAYMENTS.	**Somerset** POPULATION 3,520	**Falmouth** POPULATION 3,500	**East Bridgewater** POPULATION 3,486	**Warren** POPULATION 3,467
Maintenance	**$74,793.20**	**$257,629.47**	**$122,277.01**	**$99,156.83**
Departmental	*74,585.70*	*239,973.50*	*113,380.69*	*97,808.96*
General government	3,783.55	21,285.15	5,896.30	5,759.81
Protection of persons and property	3,894.27	30,799.22	11,264.97	5,700.56
Health and sanitation	2,643.33	7,465.87	3,948.77	2,266.48
Highways	18,022.65	72,258.87	25,051.27	12,898.15
Charities	4,709.93	11,714.82	13,310.07	8,546.70
Soldiers' benefits	902.17	708.00	2,012.95	216.00
Schools	38,771.70	84,410.95	48,750.46	57,215.02
Libraries	577.18	3,702.57	2,226.08	2,354.61
Recreation	–	4,886.91	115.36	185.00
Pensions	–	–	–	–
Unclassified	1,280.92	2,741.14	804.46	2,666.63
Public service enterprises	–	*16,155.55*	*8,828.69*	–
Electric light	–	–	–	–
Water	–	15,561.55	8,828.69	–
All other	–	594.00	–	–
Cemeteries	*207.50*	*1,220.42*	*67.63*	*1,347.87*
Administration of trust funds	–	*280.00*	–	–
Interest	**3,112.68**	**12,942.28**	**10,999.56**	**4,648.60**
Loans, general purposes	*3,112.68*	*6,674.78*	*7,190.18*	*4,648.60*
Loans, public service enterprises	–	*6,267.50*	*3,809.38*	–
Loans, cemeteries	–	–	–	–
Outlays	**61,545.84**	**96,709.45**	**38,571.21**	**5,674.75**
Departmental	*61,545.84*	*81,971.69*	*38,571.21*	*5,674.75*
General government	343.00	–	128.11	–
Protection of persons and property	–	5,240.87	–	–
Health and sanitation	–	–	12,556.85	–
Highways	1,057.40	73,344.72	20,184.78	4,717.41
Charities	–	–	–	–
Schools	55,601.79	1,368.95	–	957.34
Libraries	–	–	–	–
Recreation	3,345.78	2,017.15	–	–
Unclassified	1,197.87	–	5,701.47	–
Public service enterprises	–	*14,737.76*	–	–
Electric light	–	–	–	–
Water	–	14,737.76	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**62,300.00**	**232,500.00**	**149,900.00**	**76,675.00**
From sinking funds	–	–	–	–
From revenue and other sources	*2,300.00*	*22,500.00*	*17,900.00*	*5,550.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*60,000.00*	*210,000.00*	*132,000.00*	*71,125.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	**101.95**	**602.94**	**3.00**
To sinking funds from revenue	–	–	–	–
All other	–	*101.95*	*602.94*	*3.00*
Refunds	**102.50**	**349.70**	**138.33**	**46.78**
Agency, trust, and investment	**13,484.31**	**52,235.18**	**22,420.38**	**19,477.10**
Taxes and licenses for State	*9,625.80*	*23,711.32*	*14,733.60*	*12,899.06*
Taxes for county	*3,200.73*	*25,663.50*	*7,331.30*	*4,360.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*657.78*	*2,860.36*	*355.48*	*2,218.04*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$77,905.88	$270,571.75	$133,276.57	$103,805.43
Permanent debt (except from sinking funds)	2,300.00	22,500.00	17,900.00	5,550.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	61,545.84	96,709.45	38,571.21	5,674.75
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	60,000.00	210,000.00	132,000.00	71,125.00
Transfers (except to sinking funds) and refunds	102.50	451.65	741.27	49.78
Agency, trust, and investment	13,484.31	52,235.18	22,420.38	19,477.10
Total payments	**$215,338.53**	**$652,468.03**	**$344,909.43**	**$205,682.06**
Balance on hand, including funds	*2,084.70*	*43,513.81*	*16,062.09*	*12,457.00*
GRAND TOTAL	**$217,423.23**	**$695,981.84**	**$360,971.52**	**$218,139.06**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Barre POPULATION 3,357	Westford POPULATION 3,170	Holbrook POPULATION 3,161	Westport POPULATION 3,115
REVENUE.	**$92,329.57**	**$106,526.09**	**$96,698.88**	**$140,618.78**
General	**77,334.48**	**96,333.37**	**69,610.59**	**135,559.88**
Taxes	*75,956.97*	*94,891.18*	*66,187.91*	*133,133.46*
Property, poll, and income	66,825.15	69,670.54	62,748.12	125,109.19
Corporation, bank, etc.	9,131.82	25,220.64	3,439.79	8,024.27
Licenses and permits	*67.00*	*128.09*	*82.00*	*164.50*
Fines and forfeits	*58.00*	*45.86*	*51.01*	*249.22*
Grants and gifts	*1,252.51*	*1,229.28*	*3,289.67*	*2,012.70*
For expenses	1,252.51	1,229.28	3,289.67	2,012.70
For outlays	–	–	–	–
All other	–	*38.96*	–	–
Commercial	**14,995.09**	**10,192.72**	**27,088.29**	**5,058.90**
Special assessments	–	*1,084.52*	*1,282.03*	–
To meet expenses	–	1,084.52	1,282.03	–
To meet outlays	–	–	–	–
Privileges	–	*1,057.14*	*105.51*	–
Departmental	*7,990.34*	*5,605.92*	*6,467.89*	*1,274.80*
General government	319.50	287.95	1,689.50	–
Protection of persons and property	10.50	474.25	14.15	91.95
Health and sanitation	14.00	239.33	272.14	–
Highways	261.03	–	72.00	555.86
Charities	3,516.04	3,496.33	2,811.01	460.64
Soldiers' benefits	434.00	390.00	1,146.00	148.00
Schools	3,271.68	127.18	16.50	18.25
Libraries	117.49	41.62	112.68	–
Recreation	–	–	–	–
Unclassified	46.10	549.26	333.91	.10
Public service enterprises	*4,908.32*	–	*14,704.98*	*2,121.03*
Electric light	–	–	–	–
Water	4,908.32	–	14,704.98	–
All other	–	–	–	2,121.03
Cemeteries	*180.49*	*1,163.21*	–	*777.18*
Interest	*1,915.94*	*1,281.93*	*4,527.88*	*885.89*
On sinking funds	–	–	1,796.71	–
On trust and investment funds	531.71	1,102.98	1,669.49	–
All other	1,384.23	178.95	1,061.68	885.89
NON-REVENUE.	**$53,419.62**	**$92,639.22**	**$124,753.38**	**$168,961.63**
Offsets to outlays	**224.00**	**5,833.34**	**19,721.20**	**4,500.00**
Departmental	*224.00*	*5,833.34*	*19,216.17*	*4,500.00*
Public service enterprises	–	–	*505.03*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**35,000.00**	**64,900.00**	**82,985.79**	**144,376.00**
Loans, general purposes	–	*10,900.00*	*5,000.00*	*17,600.00*
Loans, public service enterprises	–	–	*2,000.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*35,000.00*	*54,000.00*	*75,000.00*	*126,776.00*
Unpaid warrants or orders, current year	–	–	*970.03*	–
Premiums	–	–	*15.76*	–
Transfers	**278.29**	**500.38**	**3,773.56**	–
From sinking funds	–	–	–	–
All other	*278.29*	*500.38*	*3,773.56*	–
Refunds	**224.86**	**82.86**	**258.54**	**195.77**
Agency, trust, and investment	**17,692.47**	**21,322.64**	**18,014.29**	**19,889.86**
Taxes and licenses for State	*12,302.63*	*13,032.80*	*9,093.00*	*12,947.40*
Taxes for county	*4,430.00*	*5,448.76*	*3,902.70*	*4,601.05*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*959.84*	*2,841.08*	*5,018.59*	*2,341.41*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$92,553.57	$112,359.43	$116,420.08	$145,118.78
Premiums	–	–	15.76	–
Municipal indebtedness	35,000.00	64,900.00	82,970.03	144,376.00
Transfers and refunds	503.15	583.24	4,032.10	195.77
Agency, trust, and investment	17,692.47	21,322.64	18,014.29	19,889.86
Total receipts	**$145,749.19**	**$199,165.31**	**$221,452.26**	**$309,580.41**
Balance on hand, including funds	*42,728.03*	*2,047.89*	*13,797.24*	*3,439.77*
GRAND TOTAL	**$188,477.22**	**$201,213.20**	**$235,249.50**	**$313,020.18**

Graded According to Population of 1920 — Continued.

PAYMENTS.	**Barre** POPULATION 3,357	**Westford** POPULATION 3,170	**Holbrook** POPULATION 3,161	**Westport** POPULATION 3,115
Maintenance	**$95,070.03**	**$103,871.10**	**$91,395.89**	**$110,072.49**
Departmental	*94,396.59*	*102,816.97*	*84,776.44*	*107,121.51*
General government	3,145.23	5,342.97	6,813.42	10,932.45
Protection of persons and property	4,815.57	10,762.02	8,878.27	2,355.48
Health and sanitation	1,020.29	3,430.47	2,559.07	6,009.64
Highways	27,015.23	20,079.59	16,607.66	30,161.49
Charities	7,576.11	8,275.67	7,840.52	5,025.19
Soldiers' benefits	370.00	900.00	1,393.96	294.00
Schools	47,888.12	45,744.89	36,543.83	51,129.68
Libraries	1,136.89	2,819.27	1,360.44	360.68
Recreation	164.27	895.28	340.05	21.60
Pensions	–	–	–	–
Unclassified	1,264.88	4,566.81	2,439.22	831.30
Public service enterprises	*434.55*	–	*6,616.45*	*2,017.15*
Electric light	–	–	–	–
Water	434.55	–	6,616.45	–
All other	–	–	–	2,017.15
Cemeteries	*238.89*	*1,054.13*	–	*933.83*
Administration of trust funds	–	–	*3.00*	–
Interest	**663.75**	**2,138.89**	**6,520.99**	**7,728.88**
Loans, general purposes	*570.00*	*2,138.89*	*3,907.24*	*7,728.88*
Loans, public service enterprises	*93.75*	–	*2,613.75*	–
Loans, cemeteries	–	–	–	–
Outlays	**13,309.35**	**19,658.76**	**31,240.73**	**23,619.00**
Departmental	*13,309.35*	*19,658.76*	*24,628.81*	*23,619.00*
General government	–	–	–	–
Protection of persons and property	–	378.00	–	–
Health and sanitation	–	345.00	–	–
Highways	4,565.47	12,880.03	24,556.21	23,619.00
Charities	–	–	–	–
Schools	8,743.88	5,644.17	–	–
Libraries	–	–	–	–
Recreation	–	411.56	72.60	–
Unclassified	–	–	–	–
Public service enterprises	–	–	*6,611.92*	–
Electric light	–	–	–	–
Water	–	–	6,611.92	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**50,500.00**	**52,700.00**	**66,900.00**	**143,426.00**
From sinking funds	–	–	–	–
From revenue and other sources	*1,000.00*	*2,700.00*	*6,900.00*	*17,650.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*49,500.00*	*50,000.00*	*60,000.00*	*125,776.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**278.29**	**500.38**	**3,773.56**	–
To sinking funds from revenue	–	–	*2,750.00*	–
All other	*278.29*	*500.38*	*1,023.56*	–
Refunds	**224.86**	**82.86**	**258.54**	**195.77**
Agency, trust, and investment	**17,741.72**	**20,407.89**	**22,554.35**	**19,648.14**
Taxes and licenses for State	*12,302.63*	*13,032.80*	*9,093.00*	*12,947.40*
Taxes for county	*4,430.00*	*5,448.76*	*3,902.70*	*4,601.05*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,009.09*	*1,926.33*	*9,558.65*	*2,099.69*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$95,733.78	$106,009.99	$97,916.88	$117,801.37
Permanent debt (except from sinking funds)	1,000.00	2,700.00	6,900.00	17,650.00
Sinking fund requirements from revenue	–	–	2,750.00	–
Outlays	13,309.35	19,658.76	31,240.73	23,619.00
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	49,500.00	50,000.00	60,000.00	125,776.00
Transfers (except to sinking funds) and refunds	503.15	583.24	1,282.10	195.77
Agency, trust, and investment	17,741.72	20,407.89	22,554.35	19,648.14
Total payments	**$177,788.00**	**$199,359.88**	**$222,644.06**	**$304,690.28**
Balance on hand, including funds	*10,689.22*	*1,853.32*	*12,605.44*	*8,329.90*
GRAND TOTAL	**$188,477.22**	**$201,213.20**	**$235,249.50**	**$313,020.18**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hardwick POPULATION 3,085	Acushnet POPULATION 3,075	Ayer POPULATION 3,052	Holden POPULATION 2,970
REVENUE.	**$92,362.86**	**$93,375.76**	**$99,660.28**	**$96,731.81**
General	**79,952.64**	**87,142.88**	**81,167.78**	**71,444.73**
Taxes	*78,418.66*	*86,487.99*	*78,273.79*	*67,041.59*
Property, poll, and income	71,605.57	80,507.42	74,349.75	65,861.32
Corporation, bank, etc.	6,813.09	5,980.57	3,924.04	1,180.27
Licenses and permits	*56.00*	*113.00*	*996.50*	*17.00*
Fines and forfeits	*199.38*	*73.75*	*393.88*	*24.26*
Grants and gifts	*1,278.60*	*468.14*	*1,503.61*	*4,361.88*
For expenses	1,278.60	468.14	1,503.61	4,361.88
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**12,410.22**	**6,232.88**	**18,492.50**	**25,287.08**
Special assessments	–	–	*44.75*	*459.30*
To meet expenses	–	–	44.75	459.30
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*2,137.27*	*1,907.91*	*5,814.62*	*2,576.70*
General government	177.50	–	751.00	560.00
Protection of persons and property	49.96	17.52	91.28	294.97
Health and sanitation	–	–	96.05	26.41
Highways	23.75	39.93	164.11	395.00
Charities	59.12	1,712.61	3,794.68	653.07
Soldiers' benefits	48.00	60.00	222.00	481.00
Schools	980.98	36.25	695.50	166.25
Libraries	–	41.60	–	–
Recreation	–	–	–	–
Unclassified	797.96	–	–	–
Public service enterprises	–	*3,356.26*	*11,990.98*	*21,488.35*
Electric light	–	–	–	15,557.12
Water	–	3,356.26	11,990.98	5,931.23
All other	–	–	–	–
Cemeteries	*1,256.12*	*83.25*	–	*9.58*
Interest	*9,016.83*	*885.46*	*642.15*	*753.15*
On sinking funds	–	–	–	–
On trust and investment funds	8,645.48	201.95	–	–
All other	371.35	683.51	642.15	753.15
NON-REVENUE.	**$132,641.40**	**$94,601.49**	**$79,437.04**	**$82,722.44**
Offsets to outlays	–	**2,036.45**	**3,477.27**	**1,544.20**
Departmental	–	*664.57*	*3,477.27*	*143.00*
Public service enterprises	–	*1,371.88*	–	*1,401.20*
Cemeteries	–	–	–	–
Municipal indebtedness	**105,000.00**	**80,000.00**	**55,300.00**	**68,294.00**
Loans, general purposes	*50,000.00*	–	*5,300.00*	*28,000.00*
Loans, public service enterprises	–	*20,000.00*	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*55,000.00*	*60,000.00*	*50,000.00*	*40,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	*294.00*
Transfers	**1,711.43**	–	**867.84**	**210.75**
From sinking funds	–	–	–	–
All other	*1,711.43*	–	*867.84*	*210.75*
Refunds	**110.51**	**557.34**	**506.05**	**6.30**
Agency, trust, and investment	**25,819.46**	**12,007.70**	**19,285.88**	**12,667.19**
Taxes and licenses for State	*15,285.80*	*7,461.20*	*14,135.68*	*9,226.80*
Taxes for county	*6,188.00*	*2,467.23*	*5,150.20*	*3,375.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*4,345.66*	*2,079.27*	–	*65.39*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$92,362.86	$95,412.21	$103,137.55	$98,276.01
Premiums	–	–	–	294.00
Municipal indebtedness	105,000.00	80,000.00	55,300.00	68,000.00
Transfers and refunds	1,821.94	557.34	1,373.89	217.05
Agency, trust, and investment	25,819.46	12,007.70	19,285.88	12,667.19
Total receipts	**$225,004.26**	**$187,977.25**	**$179,097.32**	**$179,454.25**
Balance on hand, including funds	*23,170.96*	*16,652.26*	*8,535.12*	*9,544.69*
GRAND TOTAL	**$248,175.22**	**$204,629.51**	**$187,632.44**	**$188,998.94**

Graded According to Population of 1920 — Continued.

PAYMENTS.	**Hardwick** POPULATION 3,085	**Acushnet** POPULATION 3,075	**Ayer** POPULATION 3,052	**Holden** POPULATION 2,970
Maintenance	**$93,078.79**	**$71,590.04**	**$87,793.79**	**$91,589.89**
Departmental	*90,397.60*	*69,092.61*	*81,172.10*	*76,175.01*
General government	5,689.47	5,187.68	7,213.49	5,307.88
Protection of persons and property	2,912.58	2,516.77	15,975.24	5,810.67
Health and sanitation	1,851.54	3,257.34	1,861.87	1,640.73
Highways	18,777.36	9,964.29	15,312.88	16,564.67
Charities	4,057.26	6,004.87	6,279.49	1,115.83
Soldiers' benefits	48.00	96.00	541.00	684.00
Schools	48,790.47	40,492.68	30,508.65	40,301.28
Libraries	1,084.19	597.30	1,500.00	2,022.28
Recreation	285.02	–	698.51	279.41
Pensions	–	–	–	–
Unclassified	6,901.71	975.68	1,280.97	2,448.26
Public service enterprises	–	*2,399.30*	*6,621.69*	*15,230.03*
Electric light	–	–	–	12,700.27
Water	–	2,399.30	6,621.69	2,529.76
All other	–	–	–	–
Cemeteries	*2,676.19*	*98.13*	–	*184.85*
Administration of trust funds	*5.00*	–	–	–
Interest	**1,614.17**	**5,870.30**	**4,513.33**	**2,525.99**
Loans, general purposes	*1,614.17*	*4,205.30*	*3,072.33*	*1,107.36*
Loans, public service enterprises	–	*1,665.00*	*1,441.00*	*1,418.63*
Loans, cemeteries	–	–	–	–
Outlays	**48,052.41**	**62,862.15**	**15,116.21**	**32,849.77**
Departmental	*48,052.41*	*40,811.92*	*14,581.45*	*22,670.33*
General government	–	–	345.54	–
Protection of persons and property	–	–	427.25	–
Health and sanitation	713.03	1,312.88	369.30	161.60
Highways	45,398.27	9,264.02	12,295.97	500.00
Charities	–	–	–	–
Schools	–	30,235.02	843.73	22,008.73
Libraries	–	–	–	–
Recreation	–	–	299.66	–
Unclassified	1,941.11	–	–	–
Public service enterprises	–	*22,050.23*	*534.76*	*10,179.44*
Electric light	–	–	–	7,545.70
Water	–	22,050.23	534.76	2,633.74
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**56,500.00**	**48,750.00**	**53,950.00**	**43,200.00**
From sinking funds	–	–	–	–
From revenue and other sources	*1,500.00*	*8,750.00*	*8,950.00*	*3,200.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*55,000.00*	*40,000.00*	*45,000.00*	*40,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**1,711.43**	–	**867.84**	**210.75**
To sinking funds from revenue	–	–	–	–
All other	*1,711.43*	–	*867.84*	*210.75*
Refunds	**110.51**	**557.34**	**506.05**	**6.30**
Agency, trust, and investment	**25,054.62**	**11,510.73**	**19,285.88**	**12,667.19**
Taxes and licenses for State	*15,285.80*	*7,461.20*	*14,135.68*	*9,226.80*
Taxes for county	*6,188.00*	*2,467.23*	*5,150.20*	*3,375.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*3,580.82*	*1,582.30*	–	*65.39*
All other	–	–	–	–
RECAPITULATION.				
Maintenance and interest	$94,692.96	$77,460.34	$92,307.12	$94,115.88
Permanent debt (except from sinking funds)	1,500.00	8,750.00	8,950.00	3,200.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	48,052.41	62,862.15	15,116.21	32,849.77
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	55,000.00	40,000.00	45,000.00	40,000.00
Transfers (except to sinking funds) and refunds	1,821.94	557.34	1,373.89	217.05
Agency, trust, and investment	25,054.62	11,510.73	19,285.88	12,667.19
Total payments	**$226,121.93**	**$201,140.56**	**$182,033.10**	**$183,049.89**
Balance on hand, including funds	*22,053.29*	*3,488.95*	*5,599.34*	*5,949.05*
GRAND TOTAL	**$248,175.22**	**$204,629.51**	**$187,632.44**	**$188,998.94**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Medway POPULATION 2,956	West Bridgewater POPULATION 2,908	Seekonk POPULATION 2,898	Wrentham POPULATION 2,808
REVENUE.	**$101,786.67**	**$82,496.47**	**$61,315.38**	**$74,631.71**
General	**84,279.65**	**63,318.53**	**56,457.54**	**63,984.27**
Taxes	*78,705.12*	*56,709.76*	*55,160.80*	*60,958.92*
Property, poll, and income	71,127.58	55,621.22	54,391.09	57,642.14
Corporation, bank, etc.	7,577.54	1,088.54	769.71	3,316.78
Licenses and permits	*161.00*	*149.00*	*38.00*	*201.00*
Fines and forfeits	*165.00*	*264.00*	*59.22*	*462.00*
Grants and gifts	*5,248.53*	*6,195.77*	*1,199.52*	*2,362.35*
For expenses	5,248.53	6,195.77	1,199.52	2,362.35
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**17,507.02**	**19,177.94**	**4,857.84**	**10,647.44**
Special assessments	–	–	–	–
To meet expenses	–	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*5,719.61*	*3,208.47*	*3,816.67*	*5,286.19*
General government	10.57	405.00	–	515.25
Protection of persons and property	50.80	566.00	–	438.05
Health and sanitation	261.43	–	–	5.61
Highways	16.77	–	39.00	–
Charities	1,828.48	1,113.33	3,435.77	3,443.85
Soldiers' benefits	1,718.00	736.00	168.00	624.00
Schools	1,808.25	85.50	21.00	157.98
Libraries	21.95	–	–	57.45
Recreation	–	–	–	–
Unclassified	3.36	302.64	152.90	44.00
Public service enterprises	*10,522.29*	*13,392.54*	–	*4,344.20*
Electric light	–	–	–	–
Water	10,522.29	13,392.54	–	4,344.20
All other	–	–	–	–
Cemeteries	*244.80*	–	*8.00*	–
Interest	*1,020.32*	*2,576.93*	*1,033.17*	*1,017.05*
On sinking funds	–	–	–	–
On trust and investment funds	339.41	1,596.84	359.04	298.45
All other	680.91	980.09	674.13	718.60
NON-REVENUE.	**$101,372.56**	**$83,522.75**	**$53,012.69**	**$41,339.82**
Offsets to outlays	**8,894.84**	**14,259.07**	–	**4,041.25**
Departmental	*8,894.84*	*14,259.07*	–	*4,041.25*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**80,000.00**	**41,000.00**	**41,000.00**	**25,000.00**
Loans, general purposes	–	*26,000.00*	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*80,000.00*	*15,000.00*	*41,000.00*	*25,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**163.34**	**121.25**	–	**1,072.83**
From sinking funds	–	–	–	–
All other	*163.34*	*121.25*	–	*1,072.83*
Refunds	**23.19**	**792.33**	**234.00**	**618.25**
Agency, trust, and investment	**12,291.19**	**27,350.10**	**11,778.69**	**10,607.49**
Taxes and licenses for State	*8,242.60*	*8,317.60*	*8,778.00*	*7,311.88*
Taxes for county	*3,555.79*	*3,710.90*	*3,000.69*	*3,295.61*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*492.80*	*15,321.60*	–	–
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$110,681.51	$96,755.54	$61,315.38	$78,672.96
Premiums	–	–	–	–
Municipal indebtedness	80,000.00	41,000.00	41,000.00	25,000.00
Transfers and refunds	186.53	913.58	234.00	1,691.08
Agency, trust, and investment	12,291.19	27,350.10	11,778.69	10,607.49
Total receipts	**$203,159.23**	**$166,019.22**	**$114,328.07**	**$115,971.53**
Balance on hand, including funds	*2,201.83*	*24,500.25*	*3,086.10*	*13,516.61*
GRAND TOTAL	**$205,361.06**	**$190,519.47**	**$117,414.17**	**$129,488.14**

Graded According to Population of 1920 — Continued.

PAYMENTS.	**Medway** POPULATION 2,956	**West Bridgewater** POPULATION 2,908	**Seekonk** POPULATION 2,898	**Wrentham** POPULATION 2,808
Maintenance	**$83,169.36**	**$76,192.44**	**$60,010.47**	**$57,824.70**
Departmental	*78,007.78*	*68,662.94*	*60,010.47*	*52,696.80*
General government	4,060.19	6,366.88	3,034.70	4,036.08
Protection of persons and property	5,338.55	6,893.89	2,274.84	5,415.14
Health and sanitation	1,818.09	1,880.11	2,922.59	1,641.65
Highways	17,627.29	5,175.26	11,961.01	9,418.15
Charities	11,193.81	3,036.29	6,149.68	6,224.81
Soldiers' benefits	2,820.00	1,125.00	168.00	740.00
Schools	33,718.79	42,112.66	32,721.14	21,801.82
Libraries	426.31	873.06	323.07	1,162.50
Recreation	50.00	148.40	–	192.21
Pensions	–	–	–	–
Unclassified	954.75	1,051.39	455.44	2,064.44
Public service enterprises	*4,916.78*	*7,473.35*	–	*5,127.90*
Electric light	–	–	–	–
Water	4,916.78	7,473.35	–	5,127.90
All other	–	–	–	–
Cemeteries	*244.80*	*56.15*	–	–
Administration of trust funds	–	–	–	–
Interest	**6,953.00**	**3,991.97**	**1,849.67**	**2,075.48**
Loans, general purposes	*3,633.00*	*956.37*	*1,849.67*	*579.48*
Loans, public service enterprises	*3,320.00*	*3,035.60*	–	*1,496.00*
Loans, cemeteries	–	–	–	–
Outlays	**9,704.04**	**52,431.21**	**7,959.58**	**20,495.74**
Departmental	*9,415.64*	*52,431.21*	*7,959.58*	*13,354.59*
General government	–	–	–	–
Protection of persons and property	150.00	–	–	1,805.00
Health and sanitation	–	6,026.84	–	–
Highways	9,265.64	44,854.15	7,959.58	10,204.41
Charities	–	–	–	–
Schools	–	–	–	1,345.18
Libraries	–	195.00	–	–
Recreation	–	–	–	–
Unclassified	–	1,355.22	–	–
Public service enterprises	*288.40*	–	–	*7,141.15*
Electric light	–	–	–	–
Water	288.40	–	–	7,141.15
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**77,000.00**	**19,700.00**	**32,000.00**	**27,724.26**
From sinking funds	–	–	–	–
From revenue and other sources	*7,000.00*	*9,700.00*	*3,000.00*	*2,700.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*70,000.00*	*10,000.00*	*29,000.00*	*25,000.00*
Warrants or orders, previous years	–	–	–	*24.26*
Transfers	**163.34**	**121.25**	–	**1,072.83**
To sinking funds from revenue	–	–	–	–
All other	*163.34*	*121.25*	–	*1,072.83*
Refunds	**23.19**	**792.33**	**234.00**	**618.25**
Agency, trust, and investment	**12,630.60**	**28,825.69**	**11,778.69**	**10,607.49**
Taxes and licenses for State	*8,242.60*	*8,317.60*	*8,778.00*	*7,311.88*
Taxes for county	*3,555.79*	*3,710.90*	*3,000.69*	*3,295.61*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*832.21*	*16,797.19*	–	–
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$90,122.36	$80,184.41	$61,860.14	$59,900.18
Permanent debt (except from sinking funds)	7,000.00	9,700.00	3,000.00	2,700.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	9,704.04	52,431.21	7,959.58	20,495.74
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	70,000.00	10,000.00	29,000.00	25,024.26
Transfers (except to sinking funds) and refunds	186.53	913.58	234.00	1,691.08
Agency, trust, and investment	12,630.60	28,825.69	11,778.69	10,607.49
Total payments	**$189,643.53**	**$182,054.89**	**$113,832.41**	**$120,418.75**
Balance on hand, including funds	*15,717.53*	*8,464.58*	*3,581.76*	*9,069.39*
GRAND TOTAL	**$205,361.06**	**$190,519.47**	**$117,414.17**	**$129,488.14**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Deerfield POPULATION 2,803	Nantucket POPULATION 2,797	Hadley POPULATION 2,784	Wilbraham POPULATION 2,780
REVENUE.	**$89,258.88**	**$120,651.34**	**$70,746.04**	**$64,463.28**
General	**85,407.95**	**109,454.72**	**67,671.86**	**62,182.47**
Taxes	*84,975.54*	*107,054.75*	*62,095.37*	*54,853.86*
Property, poll, and income	83,150.99	104,817.68	60,787.80	48,390.78
Corporation, bank, etc.	1,824.55	2,237.07	1,307.57	6,463.08
Licenses and permits	*106.96*	*259.50*	–	*25.50*
Fines and forfeits	*116.45*	*491.00*	*344.42*	–
Grants and gifts	*209.00*	*1,649.47*	*5,232.07*	*7,303.11*
For expenses	209.00	1,649.47	5,232.07	7,303.11
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**3,850.93**	**11,196.62**	**3,074.18**	**2,280.81**
Special assessments	*296.55*	*1,247.07*	–	*105.00*
To meet expenses	–	–	–	105.00
To meet outlays	296.55	1,247.07	–	–
Privileges	–	*350.00*	–	–
Departmental	*2,403.18*	*4,679.86*	*1,827.97*	*1,485.99*
General government	72.00	397.16	315.75	2.00
Protection of persons and property	92.64	108.84	184.32	106.31
Health and sanitation	46.00	220.76	–	–
Highways	176.95	–	1,057.00	32.94
Charities	327.84	3,121.87	–	747.91
Soldiers' benefits	810.00	783.00	–	156.00
Schools	692.75	23.23	109.00	367.02
Libraries	–	–	36.90	52.12
Recreation	–	–	–	–
Unclassified	185.00	25.00	125.00	21.69
Public service enterprises	–	*4,106.00*	–	–
Electric light	–	–	–	–
Water	–	4,106.00	–	–
All other	–	–	–	–
Cemeteries	–	*27.00*	*380.99*	*17.27*
Interest	*1,151.20*	*786.69*	*865.22*	*672.55*
On sinking funds	–	–	–	–
On trust and investment funds	–	402.41	1.28	389.62
All other	1,151.20	384.28	863.94	282.93
NON-REVENUE.	**$61,571.10**	**$136,075.60**	**$140,437.27**	**$66,029.67**
Offsets to outlays	**–**	**5,369.71**	**17,342.86**	**5,479.23**
Departmental	–	*5,369.71*	*17,342.86*	*5,479.23*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**40,000.00**	**105,150.00**	**104,000.00**	**47,600.00**
Loans, general purposes	–	–	*62,000.00*	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*40,000.00*	*105,150.00*	*42,000.00*	*47,600.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**168.63**	**447.24**	**–**	**221.08**
From sinking funds	–	–	–	–
All other	*168.63*	*447.24*	–	*221.08*
Refunds	**251.52**	**78.55**	**3,672.24**	**551.98**
Agency, trust, and investment	**21,150.95**	**25,030.10**	**15,422.17**	**12,177.38**
Taxes and licenses for State	*13,146.77*	*18,359.88*	*9,491.94*	*9,079.80*
Taxes for county	*7,996.10*	*6,144.06*	*5,311.86*	*2,433.06*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*8.08*	*526.16*	*618.37*	*429.47*
All other	–	–	–	*235.05*
RECAPITULATION.				
Revenue and offsets to outlays	$89,258.88	$126,021.05	$88,088.90	$69,942.51
Premiums	–	–	–	–
Municipal indebtedness	40,000.00	105,150.00	104,000.00	47,600.00
Transfers and refunds	420.15	525.79	3,672.24	773.06
Agency, trust, and investment	21,150.95	25,030.10	15,422.17	12,177.38
Total receipts	**$150,829.98**	**$256,726.94**	**$211,183.31**	**$130,492.95**
Balance on hand, including funds	*17,328.99*	*5,449.49*	*3,946.70*	*8,947.08*
GRAND TOTAL	**$168,158.97**	**$262,176.43**	**$215,130.01**	**$139,440.03**

Graded According to Population of 1920 — Continued.

PAYMENTS.	**Deerfield** POPULATION 2,803	**Nantucket** POPULATION 2,797	**Hadley** POPULATION 2,784	**Wilbraham** POPULATION 2,780
Maintenance	**$77,531.66**	**$99,095.68**	**$78,189.96**	**$53,330.38**
Departmental	*77,263.81*	*93,543.97*	*77,509.47*	*53,247.75*
General government	4,727.01	6,726.43	3,894.92	1,341.34
Protection of persons and property	2,394.64	17,438.12	2,020.96	1,941.66
Health and sanitation	2,389.70	4,318.72	1,299.21	1,113.94
Highways	13,794.93	20,228.73	21,030.77	9,381.13
Charities	1,035.91	10,422.81	2,104.75	4,016.66
Soldiers' benefits	896.00	1,034.00	–	548.00
Schools	49,304.00	31,304.85	45,843.08	33,147.06
Libraries	1,384.22	1,050.00	731.39	1,275.01
Recreation	200.00	38.00	–	36.35
Pensions	–	–	–	–
Unclassified	1,137.40	982.31	584.39	446.60
Public service enterprises	–	*5,524.71*	–	–
Electric light	–	–	–	–
Water	–	5,449.71	–	–
All other	–	75.00	–	–
Cemeteries	*267.85*	*27.00*	*680.49*	*82.63*
Administration of trust funds	–	–	–	–
Interest	**1,785.41**	**3,335.93**	**2,085.45**	**1,317.68**
Loans, general purposes	*1,785.41*	*3,335.93*	*2,085.45*	*1,317.68*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**4,835.09**	**21,677.12**	**71,740.09**	**14,101.82**
Departmental	*4,835.09*	*21,677.12*	*71,740.09*	*14,101.82*
General government	–	–	–	–
Protection of persons and property	–	–	–	–
Health and sanitation	499.33	539.48	–	–
Highways	3,889.11	20,497.64	30,007.63	10,332.77
Charities	–	640.00	–	–
Schools	446.65	–	41,732.46	3,263.13
Libraries	–	–	–	–
Recreation	–	–	–	505.92
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**47,500.00**	**112,000.00**	**40,960.00**	**45,600.00**
From sinking funds	–	–	–	–
From revenue and other sources	*2,500.00*	*7,000.00*	[1] *4,960.00*	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*45,000.00*	*105,000.00*	*36,000.00*	*45,600.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**168.63**	**447.24**	–	**221.08**
To sinking funds from revenue	–	–	–	–
All other	*168.63*	*447.24*	–	*221.08*
Refunds	**251.52**	**78.55**	**3,672.24**	**551.98**
Agency, trust, and investment	**21,150.95**	**25,529.61**	**15,423.45**	**12,467.42**
Taxes and licenses for State	*13,146.77*	*18,359.88*	*9,491.94*	*9,079.80*
Taxes for county	*7,996.10*	*6,144.06*	*5,311.86*	*2,433.06*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*8.08*	*1,025.67*	*619.65*	*719.51*
All other	–	–	–	*235.05*

RECAPITULATION.				
Maintenance and interest	$79,317.07	$102,431.61	$80,275.41	$54,648.06
Permanent debt (except from sinking funds)	2,500.00	7,000.00	[1] 4,960.00	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	4,835.09	21,677.12	71,740.09	14,101.82
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	45,000.00	105,000.00	36,000.00	45,600.00
Transfers (except to sinking funds) and refunds	420.15	525.79	3,672.24	773.06
Agency, trust, and investment	21,150.95	25,529.61	15,423.45	12,467.42
Total payments	**$153,223.26**	**$262,164.13**	**$212,071.19**	**$127,590.36**
Balance on hand, including funds	*14,935.71*	*12.30*	*3,058.82*	*11,849.67*
GRAND TOTAL	**$168,158.97**	**$262,176.43**	**$215,130.01**	**$139,440.03**

[1] Includes $960 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hopedale POPULATION 2,777	Holliston POPULATION 2,707	Lenox POPULATION 2,691	Hatfield POPULATION 2,651
REVENUE.	**$163,805.15**	**$71,952.54**	**$138,244.85**	**$69,131.11**
General	**152,432.04**	**60,226.35**	**127,257.43**	**58,090.10**
Taxes	*152,123.26*	*58,111.84*	*126,688.66*	*53,233.88*
Property, poll, and income	56,226.66	56,419.72	115,640.88	51,234.11
Corporation, bank, etc.	95,896.60	1,692.12	11,047.78	1,999.77
Licenses and permits	*49.00*	*2.00*	*31.00*	*52.00*
Fines and forfeits	*55.64*	*50.16*	*226.58*	*192.00*
Grants and gifts	*204.14*	*2,062.35*	*311.19*	*4,612.22*
For expenses	204.14	2,062.35	311.19	4,612.22
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**11,373.11**	**11,726.19**	**10,987.42**	**11,041.01**
Special assessments	*447.25*	*471.71*	–	*231.00*
To meet expenses	220.00	471.71	–	–
To meet outlays	227.25	–	–	231.00
Privileges	–	–	*1,460.30*	–
Departmental	*7,515.26*	*10,125.22*	*8,990.23*	*2,395.54*
General government	2,463.05	428.89	3,333.74	123.25
Protection of persons and property	547.32	1,272.02	30.10	72.44
Health and sanitation	–	–	–	137.86
Highways	2,725.68	268.58	2,023.54	31.64
Charities	630.50	6,551.04	368.85	–
Soldiers' benefits	174.00	798.00	156.00	78.00
Schools	318.46	719.69	2,728.00	1,935.25
Libraries	153.72	87.00	–	17.10
Recreation	473.00	–	–	–
Unclassified	29.53	–	350.00	–
Public service enterprises	–	–	*15.10*	*5,742.00*
Electric light	–	–	–	–
Water	–	–	–	5,742.00
All other	–	–	15.10	–
Cemeteries	*8.45*	–	*219.91*	*144.47*
Interest	*3,402.15*	*1,129.26*	*301.88*	*2,528.00*
On sinking funds	–	–	–	1,125.72
On trust and investment funds	2,152.52	50.04	180.82	175.18
All other	1,249.63	1,079.22	121.06	1,227.10
NON-REVENUE.	**$47,811.50**	**$53,199.71**	**$104,967.81**	**$99,158.00**
Offsets to outlays	–	**4,046.22**	–	**291.62**
Departmental	–	*4,046.22*	–	*291.62*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**20,000.00**	**36,750.00**	**70,000.00**	**80,000.00**
Loans, general purposes	–	*1,750.00*	–	*10,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*20,000.00*	*35,000.00*	*70,000.00*	*70,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**800.00**	**205.92**	**180.82**	**3,918.00**
From sinking funds	–	–	–	–
All other	*800.00*	*205.92*	*180.82*	*3,918.00*
Refunds	–	**135.74**	**27.20**	**21.59**
Agency, trust, and investment	**27,011.50**	**12,061.83**	**34,759.79**	**14,926.79**
Taxes and licenses for State	*19,150.79*	*8,703.00*	*23,762.98*	*8,784.30*
Taxes for county	*7,735.00*	*3,358.83*	*10,791.90*	*4,686.94*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*125.71*	–	*204.91*	*1,455.55*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$163,805.15	$75,998.76	$138,244.85	$69,422.73
Premiums	–	–	–	–
Municipal indebtedness	20,000.00	36,750.00	70,000.00	80,000.00
Transfers and refunds	800.00	341.66	208.02	3,939.59
Agency, trust, and investment	27,011.50	12,061.83	34,759.79	14,926.79
Total receipts	**$211,616.65**	**$125,152.25**	**$243,212.66**	**$168,289.11**
Balance on hand, including funds	*58,818.00*	*6,990.10*	*16,146.08*	*9,156.87*
GRAND TOTAL	**$270,434.65**	**$132,142.35**	**$259,358.74**	**$177,445.98**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Hopedale POPULATION 2,777	Holliston POPULATION 2,707	Lenox POPULATION 2,691	Hatfield POPULATION 2,651
Maintenance	**$104,634.19**	**$73,628.76**	**$132,698.10**	**$62,283.16**
Departmental	*104,608.19*	*73,628.76*	*131,392.50*	*60,834.43*
General government	9,080.98	4,732.60	15,929.97	2,970.03
Protection of persons and property	21,536.34	10,803.83	10,520.90	1,413.80
Health and sanitation	954.44	2,020.65	8,342.12	515.60
Highways	16,218.74	15,002.70	26,306.12	15,150.43
Charities	1,266.03	9,409.20	6,324.26	1,803.97
Soldiers' benefits	438.00	1,396.50	138.00	48.00
Schools	45,135.81	27,454.10	60,745.71	36,557.64
Libraries	5,643.54	1,332.18	311.19	788.29
Recreation	3,742.17	–	–	211.50
Pensions	–	–	–	–
Unclassified	592.14	1,477.00	2,774.23	1,375.17
Public service enterprises	–	–	–	*1,200.76*
Electric light	–	–	–	–
Water	–	–	–	1,200.76
All other	–	–	–	–
Cemeteries	*26.00*	–	*1,305.60*	*247.97*
Administration of trust funds	–	–	–	–
Interest	**281.11**	**1,989.18**	**2,825.57**	**5,060.00**
Loans, general purposes	*281.11*	*1,989.18*	*2,825.57*	*3,060.00*
Loans, public service enterprises	–	–	–	*2,000.00*
Loans, cemeteries	–	–	–	–
Outlays	**22,691.88**	**8,310.57**	**1,271.22**	**17,661.53**
Departmental	*22,691.88*	*8,310.57*	*1,271.22*	*17,661.53*
General government	450.00	–	–	–
Protection of persons and property	–	–	–	–
Health and sanitation	–	240.85	311.00	1,220.79
Highways	18,169.04	5,864.57	–	1,402.55
Charities	–	–	–	–
Schools	2,756.28	672.65	960.22	15,038.19
Libraries	–	–	–	–
Recreation	1,316.56	1,532.50	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**20,000.00**	**28,500.00**	**75,000.00**	**57,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	*500.00*	*5,000.00*	*2,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*20,000.00*	*28,000.00*	*70,000.00*	*55,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**800.00**	**205.92**	**180.82**	**3,918.00**
To sinking funds from revenue	–	–	–	*918.00*
All other	*800.00*	*205.92*	*180.82*	*3,000.00*
Refunds	–	**135.74**	**27.20**	**21.59**
Agency, trust, and investment	**27,000.68**	**12,061.83**	**34,759.79**	**17,143.69**
Taxes and licenses for State	*19,150.79*	*8,703.00*	*23,762.98*	*8,784.30*
Taxes for county	*7,735.00*	*3,358.83*	*10,791.90*	*4,686.94*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*114.89*	–	*204.91*	*3,672.45*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$104,915.30	$75,617.94	$135,523.67	$67,343.16
Permanent debt (except from sinking funds)	–	500.00	5,000.00	2,000.00
Sinking fund requirements from revenue	–	–	–	918.00
Outlays	22,691.88	8,310.57	1,271.22	17,661.53
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	20,000.00	28,000.00	70,000.00	55,000.00
Transfers (except to sinking funds) and refunds	800.00	341.66	208.02	3,021.59
Agency, trust, and investment	27,000.68	12,061.83	34,759.79	17,143.69
Total payments	**$175,407.86**	**$124,832.00**	**$246,762.70**	**$163,087.97**
Balance on hand, including funds	*95,026.79*	*7,310.35*	*12,596.04*	*14,358.01*
GRAND TOTAL	**$270,434.65**	**$132,142.35**	**$259,358.74**	**$177,445.98**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Groveland POPULATION 2,650	Cohasset POPULATION 2,639	Longmeadow POPULATION 2,618	North Brookfield POPULATION 2,610
REVENUE.	**$80,279.39**	**$230,759.11**	**$132,181.02**	**$75,638.95**
General	**56,368.46**	**211,607.77**	**112,086.07**	**53,220.26**
Taxes	*52,461.93*	*210,982.87*	*110,293.21*	*49,434.38*
Property, poll, and income	51,905.94	201,316.75	107,579.65	44,025.51
Corporation, bank, etc.	555.99	9,666.12	2,713.56	5,408.87
Licenses and permits	*149.00*	*275.75*	*35.00*	*41.00*
Fines and forfeits	*30.62*	*106.60*	*75.00*	*225.80*
Grants and gifts	*3,726.91*	*242.55*	*1,682.86*	*3,519.08*
For expenses	3,726.91	242.55	1,682.86	3,519.08
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**23,910.93**	**19,151.34**	**20,094.95**	**22,418.69**
Special assessments	*888.85*	*7,449.38*	*3,247.50*	–
To meet expenses	888.85	7,449.38	–	–
To meet outlays	–	–	3,247.50	–
Privileges	*142.50*	–	–	–
Departmental	*5,258.99*	*7,725.75*	*867.24*	*9,388.59*
General government	–	1,685.51	180.20	1,318.50
Protection of persons and property	654.93	412.29	9.35	55.10
Health and sanitation	304.70	171.19	–	–
Highways	2.00	75.36	80.44	398.48
Charities	2,748.88	3,067.81	–	5,899.95
Soldiers' benefits	1,088.00	541.50	348.00	476.00
Schools	100.00	1,647.48	151.25	1,049.05
Libraries	84.09	24.83	–	190.51
Recreation	15.00	31.54	24.00	–
Unclassified	261.39	68.24	74.00	1.00
Public service enterprises	*15,537.18*	*100.00*	*11,323.83*	*9,912.27*
Electric light	10,633.75	–	–	–
Water	4,903.43	–	11,323.83	9,912.27
All other	–	100.00	–	–
Cemeteries	*1,217.57*	*403.44*	–	*663.25*
Interest	*865.84*	*3,472.77*	*4,656.38*	*2,454.58*
On sinking funds	–	–	1,277.34	–
On trust and investment funds	121.25	2,092.68	–	2,025.00
All other	744.59	1,380.09	3,379.04	429.58
NON-REVENUE.	**$47,788.17**	**$156,309.73**	**$300,229.51**	**$68,817.03**
Offsets to outlays	**528.73**	**3,000.00**	**3,406.41**	**7,772.05**
Departmental	–	*3,000.00*	*719.09*	*7,331.91*
Public service enterprises	*528.73*	–	*2,687.32*	*440.14*
Cemeteries	–	–	–	–
Municipal indebtedness	**35,000.00**	**120,000.00**	**264,500.00**	**44,000.00**
Loans, general purposes	–	–	*175,000.00*	–
Loans, public service enterprises	–	–	–	*4,000.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*35,000.00*	*120,000.00*	*89,500.00*	*40,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**121.25**	**90.00**	**400.00**	**2,272.25**
From sinking funds	–	–	–	–
All other	*121.25*	*90.00*	*400.00*	*2,272.25*
Refunds	**863.63**	**1,295.01**	**1,332.40**	**666.86**
Agency, trust, and investment	**11,274.56**	**31,924.72**	**30,590.70**	**14,105.87**
Taxes and licenses for State	*6,680.20*	*19,278.40*	*13,973.81*	*8,944.27*
Taxes for county	*3,287.77*	*10,320.48*	*4,055.10*	*3,164.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,306.59*	*2,325.84*	*12,561.79*	*1,997.60*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$80,808.12	$233,759.11	$135,587.43	$83,411.00
Premiums	–	–	–	–
Municipal indebtedness	35,000.00	120,000.00	264,500.00	44,000.00
Transfers and refunds	984.88	1 385.01	1,732.40	2,939.11
Agency, trust, and investment	11,274.56	31,924.72	30,590.70	14,105.87
Total receipts	**$128,067.56**	**$387,068.84**	**$432,410.53**	**$144,455.98**
Balance on hand, including funds	*8,056.42*	*1,704.55*	*935.79*	*3,209.73*
GRAND TOTAL	**$136,123.98**	**$388,773.39**	**$433,346.32**	**$147,665.71**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Groveland Population 2,650	Cohasset Population 2,639	Longmeadow Population 2,618	North Brookfield Population 2,610
Maintenance	**$71,369.64**	**$182,904.82**	**$101,401.68**	**$65,156.10**
Departmental	*59,333.06*	*182,437.38*	*95,312.16*	*56,785.75*
General government	3,455.70	13,428.24	8,620.53	3,889.78
Protection of persons and property	5,645.01	36,996.85	6,696.28	3,052.58
Health and sanitation	883.62	7,508.89	4,952.35	971.81
Highways	8,807.64	45,838.44	18,547.20	11,352.73
Charities	6,449.13	13,097.96	109.17	9,050.91
Soldiers' benefits	1,255.83	1,696.16	288.00	456.00
Schools	30,795.79	53,458.41	52,123.16	24,742.17
Libraries	1,029.88	3,425.46	940.02	2,245.82
Recreation	64.64	3,459.13	1,565.06	1.00
Pensions	–	50.00	–	–
Unclassified	945.82	3,477.84	1,470.39	1,022.95
Public service enterprises	*10,673.48*	*5.00*	*6,089.52*	*7,457.10*
Electric light	8,111.60	–	–	–
Water	2,561.88	–	6,089.52	7,457.10
All other	–	5.00	–	–
Cemeteries	*1,363.10*	*448.00*	–	*913.25*
Administration of trust funds	–	*14.44*	–	–
Interest	**4,666.83**	**6,204.28**	**6,548.86**	**2,000.40**
Loans, general purposes	*2,334.33*	*6,204.28*	*5,168.86*	*1,800.40*
Loans, public service enterprises	*2,332.50*	–	*1,380.00*	*200.00*
Loans, cemeteries	–	–	–	–
Outlays	**2,655.21**	**28,521.07**	**73,273.87**	**12,034.70**
Departmental	–	*28,521.07*	*70,864.84*	*7,971.52*
General government	–	1,000.00	–	–
Protection of persons and property	–	1,480.44	123.32	–
Health and sanitation	–	731.41	8,100.90	–
Highways	–	6,339.80	1,753.39	7,971.52
Charities	–	–	–	–
Schools	–	5,623.42	60,887.23	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	13,346.00	–	–
Public service enterprises	*2,655.21*	–	*2,409.03*	*4,063.18*
Electric light	1,542.90	–	–	–
Water	1,112.31	–	2,409.03	4,063.18
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**36,850.00**	**132,779.46**	**94,600.00**	**46,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*6,850.00*	*9,007.78*	*15,100.00*	*7,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*30,000.00*	*120,000.00*	*79,500.00*	*39,000.00*
Warrants or orders, previous years	–	*3,771.68*	–	–
Transfers	**121.25**	**90.00**	**400.00**	**2,272.25**
To sinking funds from revenue	–	–	*400.00*	–
All other	*121.25*	*90.00*	–	*2,272.25*
Refunds	**863.63**	**1,295.01**	**1,332.40**	**666.86**
Agency, trust, and investment	**11,274.56**	**32,306.36**	**31,537.73**	**14,205.87**
Taxes and licenses for State	*6,680.20*	*19,278.40*	*13,973.81*	*8,944.27*
Taxes for county	*3,287.77*	*10,320.48*	*4,055.10*	*3,164.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,306.59*	*2,707.48*	*13,508.82*	*2,097.60*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$76,036.47	$189,109.10	$107,950.54	$67,156.50
Permanent debt (except from sinking funds)	6,850.00	9,007.78	15,100.00	7,000.00
Sinking fund requirements from revenue	–	–	400.00	–
Outlays	2,655.21	28,521.07	73,273.87	12,034.70
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	30,000.00	123,771.68	79,500.00	39,000.00
Transfers (except to sinking funds) and refunds	984.88	1,385.01	1,332.40	2,939.11
Agency, trust, and investment	11,274.56	32,306.36	31,537.73	14,205.87
Total payments	**$127,801.12**	**$384,101.00**	**$309,094.54**	**$142,336.18**
Balance on hand, including funds	*8,322.86*	*4,672.39*	*124,251.78*	*5,329.53*
GRAND TOTAL	**$136,123.98**	**$388,773.39**	**$433,346.32**	**$147,665.71**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wilmington POPULATION 2,581	Sutton POPULATION 2,578	Hanover POPULATION 2,575	Dighton POPULATION 2,574
REVENUE.	**$89,643.48**	**$68,187.91**	**$91,936.59**	**$109,335.36**
General	**81,760.34**	**61,892.06**	**81,348.95**	**105,345.25**
Taxes	*73,017.13*	*53,566.84*	*78,057.68*	*103,964.75*
Property, poll, and income	72,318.57	51,078.59	66,818.78	78,743.93
Corporation, bank, etc.	698.56	2,488.25	11,238.90	25,220.82
Licenses and permits	*388.00*	*69.00*	*143.50*	*115.00*
Fines and forfeits	*687.00*	*11.11*	*14.15*	*101.15*
Grants and gifts	*7,668.21*	*8,245.11*	*3,133.62*	*1,164.35*
For expenses	7,668.21	8,245.11	3,133.62	1,164.35
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**7,883.14**	**6,295.85**	**10,587.64**	**3,990.11**
Special assessments	*765.34*	–	*722.04*	–
To meet expenses	765.34	–	722.04	–
To meet outlays	–	–	–	–
Privileges	–	–	–	*242.59*
Departmental	*4,589.61*	*5,771.26*	*6,060.30*	*3,044.96*
General government	40.50	57.60	2.62	40.00
Protection of persons and property	2,427.18	–	1,484.16	–
Health and sanitation	171.13	–	–	–
Highways	190.70	–	105.28	364.66
Charities	885.89	4,604.78	2,457.57	1,962.83
Soldiers' benefits	232.00	660.00	1,191.00	366.00
Schools	397.25	429.75	21.20	168.98
Libraries	80.25	10.13	34.71	–
Recreation	–	–	31.35	–
Unclassified	164.71	9.00	732.41	142.49
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*392.80*	*241.75*	*856.36*	–
Interest	*2,135.39*	*282.84*	*2,948.94*	*702.56*
On sinking funds	–	–	–	–
On trust and investment funds	352.59	193.28	1,956.57	92.67
All other	1,782.80	89.56	992.37	609.89
NON-REVENUE.	**$103,302.41**	**$38,894.42**	**$119,857.46**	**$63,363.29**
Offsets to outlays	**4,076.95**	**500.00**	**8,577.00**	**8,000.00**
Departmental	*4,076.95*	*500.00*	*8,577.00*	*8,000.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**85,000.00**	**25,000.00**	**96,005.38**	**40,000.00**
Loans, general purposes	–	–	*21,000.00*	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*85,000.00*	*25,000.00*	*75,000.00*	*40,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	*5.38*	–
Transfers	**1,173.73**	**127.46**	**11.00**	–
From sinking funds	–	–	–	–
All other	*1,173.73*	*127.46*	*11.00*	–
Refunds	**104.11**	**192.29**	**788.66**	**100.32**
Agency, trust, and investment	**12,947.62**	**13,074.67**	**14,475.42**	**15,262.97**
Taxes and licenses for State	*8,864.60*	*7,242.60*	*8,691.00*	*10,432.20*
Taxes for county	*3,433.46*	*2,531.00*	*4,072.93*	*3,800.88*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*649.56*	*3,301.07*	*1,711.49*	*1,029.89*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$93,720.43	$68,687.91	$100,513.59	$117,335.36
Premiums	–	–	5.38	–
Municipal indebtedness	85,000.00	25,000.00	96,000.00	40,000.00
Transfers and refunds	1,277.84	319.75	799.66	100.32
Agency, trust, and investment	12,947.62	13,074.67	14,475.42	15,262.97
Total receipts	**$192,945.89**	**$107,082.33**	**$211,794.05**	**$172,698.65**
Balance on hand, including funds	*7,933.29*	*4,435.64*	*4,804.79*	*19,212.64*
GRAND TOTAL	**$200,879.18**	**$111,517.97**	**$216,598.84**	**$191,911.29**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Wilmington POPULATION 2,581	Sutton POPULATION 2,578	Hanover POPULATION 2,575	Dighton POPULATION 2,574
Maintenance	**$84,178.16**	**$59,621.03**	**$75,982.44**	**$64,939.40**
Departmental	*83,328.13*	*59,073.18*	*74,431.47*	*64,939.40*
General government	5,629.11	2,729.06	4,685.24	3,533.65
Protection of persons and property	10,658.23	1,685.83	5,239.13	2,421.75
Health and sanitation	1,283.16	738.16	1,848.35	3,678.33
Highways	19,275.41	12,621.99	20,712.43	11,455.97
Charities	4,236.19	9,665.73	9,920.73	5,767.88
Soldiers' benefits	546.00	957.75	1,358.00	592.00
Schools	38,805.27	29,246.37	27,387.20	35,745.54
Libraries	644.85	758.13	1,595.92	937.91
Recreation	355.15	–	355.78	–
Pensions	–	–	–	–
Unclassified	1,894.76	670.16	1,328.69	806.37
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*850.03*	*547.85*	*1,535.52*	–
Administration of trust funds	–	–	*15.45*	–
Interest	**5,180.90**	**951.97**	**3,322.78**	**3,553.00**
Loans, general purposes	*5,180.90*	*951.97*	*3,322.78*	*3,553.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**9,388.62**	**4,107.39**	**36,726.94**	**34,902.84**
Departmental	*9,388.62*	*4,107.39*	*36,726.94*	*34,902.84*
General government	–	–	1,202.50	–
Protection of persons and property	369.82	–	–	–
Health and sanitation	246.20	600.00	6,614.83	–
Highways	6,076.95	1,009.80	28,909.61	34,902.84
Charities	–	–	–	–
Schools	2,602.02	2,497.59	–	–
Libraries	–	–	–	–
Recreation	93.63	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**85,650.00**	**27,900.00**	**84,500.00**	**60,200.00**
From sinking funds	–	–	–	–
From revenue and other sources	*2,650.00*	*2,900.00*	*8,500.00*	*20,200.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*83,000.00*	*25,000.00*	*76,000.00*	*40,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**1,173.73**	**127.46**	**11.00**	–
To sinking funds from revenue	–	–	–	–
All other	*1,173.73*	*127.46*	*11.00*	–
Refunds	**104.11**	**192.29**	**788.66**	**100.32**
Agency, trust, and investment	**12,990.61**	**13,181.49**	**14,839.00**	**15,378.09**
Taxes and licenses for State	*8,864.60*	*7,242.60*	*8,691.00*	*10,432.20*
Taxes for county	*3,433.46*	*2,531.00*	*4,072.93*	*3,800.88*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*692.55*	*3,407.89*	*2,075.07*	*1,145.01*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$89,359.06	$60,573.00	$79,305.22	$68,492.40
Permanent debt (except from sinking funds)	2,650.00	2,900.00	8,500.00	20,200.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	9,388.62	4,107.39	36,726.94	34,902.84
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	83,000.00	25,000.00	76,000.00	40,000.00
Transfers (except to sinking funds) and refunds	1,277.84	319.75	799.66	100.32
Agency, trust, and investment	12,990.61	13,181.49	14,839.00	15,378.09
Total payments	**$198,666.13**	**$106,081.63**	**$216,170.82**	**$179,073.65**
Balance on hand, including funds	*2,213.05*	*5,436.34*	*428.02*	*12,837.64*
GRAND TOTAL	**$200,879.18**	**$111,517.97**	**$216,598.84**	**$191,911.29**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Harvard POPULATION 2,546	Scituate POPULATION 2,534	Bourne POPULATION 2,530	Kingston POPULATION 2,505
REVENUE.	**$51,424.61**	**$209,479.47**	**$143,034.74**	**$77,208.03**
General	**41,616.84**	**191,965.77**	**136,122.78**	**63,080.11**
Taxes	*40,843.91*	*190,878.30*	*135,066.20*	*59,952.09*
Property, poll, and income	39,233.86	185,591.43	128,908.10	55,800.71
Corporation, bank, etc.	1,610.05	5,286.87	6,158.10	4,151.38
Licenses and permits	*5.00*	*145.50*	*156.00*	*24.00*
Fines and forfeits	*80.37*	*60.95*	*545.00*	–
Grants and gifts	*687.56*	*881.02*	*355.58*	*3,104.02*
For expenses	687.56	881.02	355.58	3,104.02
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**9,807.77**	**17,513.70**	**6,911.96**	**14,127.92**
Special assessments	*275.07*	*10,337.39*	–	–
To meet expenses	275.07	1,577.39	–	–
To meet outlays	–	8,760.00	–	–
Privileges	–	*10.00*	–	*5.00*
Departmental	*5,525.26*	*4,176.41*	*5,552.51*	*3,261.29*
General government	348.62	118.58	444.02	364.00
Protection of persons and property	805.69	650.99	975.66	624.78
Health and sanitation	–	–	–	–
Highways	45.25	934.46	1,339.61	30.50
Charities	3,884.15	747.14	547.36	644.81
Soldiers' benefits	72.00	1,523.00	672.00	842.00
Schools	60.90	42.24	1,552.86	660.35
Libraries	276.65	–	–	94.85
Recreation	2.00	130.00	21.00	–
Unclassified	30.00	30.00	–	–
Public service enterprises	*24.10*	–	*429.00*	*8,620.94*
Electric light	–	–	–	–
Water	–	–	–	8,620.94
All other	24.10	–	429.00	–
Cemeteries	*869.89*	–	–	–
Interest	*3,113.45*	*2,989.90*	*930.45*	*2,240.69*
On sinking funds	–	–	–	–
On trust and investment funds	2,895.47	501.45	–	2,028.01
All other	217.98	2,488.45	930.45	212.68
NON-REVENUE.	**$55,239.50**	**$202,513.13**	**$125,831.71**	**$91,931.47**
Offsets to outlays	**7,241.35**	–	**145.00**	**6,092.39**
Departmental	*7,241.35*	–	*145.00*	*6,092.39*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**35,000.00**	**172,198.56**	**85,000.00**	**64,500.00**
Loans, general purposes	*6,000.00*	*17,198.56*	–	*28,500.00*
Loans, public service enterprises	–	–	–	*10,000.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*29,000.00*	*155,000.00*	*85,000.00*	*26,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**2,632.32**	**63.80**	–	**941.17**
From sinking funds	–	–	–	–
All other	*2,632.32*	*63.80*	–	*941.17*
Refunds	**16.55**	**199.12**	**179.74**	**2,425.73**
Agency, trust, and investment	**10,349.28**	**30,051.65**	**40,506.97**	**17,972.18**
Taxes and licenses for State	*6,654.05*	*19,357.20*	*18,800.80*	*7,532.80*
Taxes for county	*2,742.00*	*10,589.66*	*21,167.71*	*3,439.38*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*953.23*	*104.79*	*538.46*	*7,000.00*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$58,665.96	$209,479.47	$143,179.74	$83,300.42
Premiums	–	–	–	–
Municipal indebtedness	35,000.00	172,198.56	85,000.00	64,500.00
Transfers and refunds	2,648.87	262.92	179.74	3,366.90
Agency, trust, and investment	10,349.28	30,051.65	40,506.97	17,972.18
Total receipts	**$106,664.11**	**$411,992.60**	**$268,866.45**	**$169,139.50**
Balance on hand, including funds	*7,147.76*	*30,711.05*	*17,153.97*	*11,320.92*
GRAND TOTAL	**$113,811.87**	**$442,703.65**	**$286,020.42**	**$180,460.42**

Graded According to Population of 1920 — Continued.

PAYMENTS.	**Harvard** POPULATION 2,546	**Scituate** POPULATION 2,534	**Bourne** POPULATION 2,530	**Kingston** POPULATION 2,505
Maintenance	**$47,916.84**	**$170,678.07**	**$103,492.92**	**$72,870.20**
Departmental	*46,884.16*	*170,678.07*	*103,220.20*	*66,701.99*
General government	3,633.52	9,181.62	9,328.90	7,044.73
Protection of persons and property	3,560.04	34,264.81	5,472.83	4,123.23
Health and sanitation	2,612.06	5,759.21	2,820.97	1,027.96
Highways	14,223.01	56,524.73	19,153.28	11,656.40
Charities	4,676.38	9,671.33	7,299.71	9,611.00
Soldiers' benefits	72.00	2,112.50	1,440.02	1,517.25
Schools	12,955.88	47,949.19	53,463.58	29,289.96
Libraries	3,161.89	1,200.00	1,790.47	1,650.27
Recreation	1,312.55	1,595.80	800.43	219.14
Pensions	–	–	–	–
Unclassified	676.83	2,418.88	1,650.01	562.05
Public service enterprises	*9.80*	–	*272.72*	*5,771.46*
Electric light	–	–	–	–
Water	–	–	–	5,771.46
All other	9.80	–	272.72	–
Cemeteries	*1,022.88*	–	–	*290.75*
Administration of trust funds	–	–	–	*106.00*
Interest	**627.16**	**9,083.74**	**6,770.65**	**2,530.35**
Loans, general purposes	*627.16*	*9,083.74*	*6,770.65*	*1,801.39*
Loans, public service enterprises	–	–	–	*728.96*
Loans, cemeteries	–	–	–	–
Outlays	**20,515.16**	**60,484.22**	**7,103.27**	**51,086.54**
Departmental	*20,192.96*	*60,484.22*	*7,103.27*	*42,832.48*
General government	122.50	–	–	1,022.20
Protection of persons and property	2,309.78	26,576.58	–	–
Health and sanitation	–	17,198.56	–	5,607.56
Highways	15,365.53	14,809.88	6,753.27	14,592.39
Charities	–	–	–	–
Schools	750.02	–	–	21,610.33
Libraries	–	–	350.00	–
Recreation	–	1,414.20	–	–
Unclassified	1,645.13	485.00	–	–
Public service enterprises	–	–	–	*8,254.06*
Electric light	–	–	–	–
Water	–	–	–	8,254.06
All other	–	–	–	–
Cemeteries	*322.20*	–	–	–
Municipal indebtedness	**23,500.00**	**168,650.00**	**101,450.00**	**19,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	*3,500.00*	*8,650.00*	*16,450.00*	*3,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*20,000.00*	*160,000.00*	*85,000.00*	*16,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**2,632.32**	**63.80**	–	**941.17**
To sinking funds from revenue	–	–	–	–
All other	*2,632.32*	*63.80*	–	*941.17*
Refunds	**16.55**	**199.12**	**179.74**	**2,425.73**
Agency, trust, and investment	**10,482.61**	**30,084.55**	**40,555.26**	**17,991.51**
Taxes and licenses for State	*6,654.05*	*19,357.20*	*18,800.80*	*7,532.80*
Taxes for county	*2,742.00*	*10,589.66*	*21,167.71*	*3,439.38*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,086.56*	*137.69*	*586.75*	*7,019.33*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$48,544.00	$179,761.81	$110,263.57	$75,400.55
Permanent debt (except from sinking funds)	3,500.00	8,650.00	16,450.00	3,500.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	20,515.16	60,484.22	7,103.27	51,086.54
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	20,000.00	160,000.00	85,000.00	16,000.00
Transfers (except to sinking funds) and refunds	2,648.87	262.92	179.74	3,366.90
Agency, trust, and investment	10,482.61	30,084.55	40,555.26	17,991.51
Total payments	**$105,690.64**	**$439,243.50**	**$259,551.84**	**$167,345.50**
Balance on hand, including funds	*8,121.23*	*3,460.15*	*26,468.58*	*13,114.92*
GRAND TOTAL	**$113,811.87**	**$442,703.65**	**$286,020.42**	**$180,460.42**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Pepperell POPULATION 2,468	Sharon POPULATION 2,467	Manchester POPULATION 2,466	Lancaster POPULATION 2,461
REVENUE.	**$93,288.37**	**$119,724.59**	**$270,753.48**	**$132,418.18**
General	**71,456.52**	**96,172.26**	**244,241.29**	**115,030.78**
Taxes	*69,803.21*	*95,152.82*	*243,486.77*	*114,133.78*
Property, poll, and income	65,844.82	93,215.63	208,256.16	107,964.50
Corporation, bank, etc.	3,958.39	1,937.19	35,230.61	6,169.28
Licenses and permits	*56.00*	*181.00*	*177.50*	*45.00*
Fines and forfeits	*276.78*	*375.00*	*384.00*	*63.89*
Grants and gifts	*1,320.53*	*463.44*	*193.02*	*788.11*
For expenses	1,320.53	463.44	193.02	788.11
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**21,831.85**	**23,552.33**	**26,512.19**	**17,387.40**
Special assessments	*541.51*	*464.34*	*224.60*	–
To meet expenses	541.51	442.53	224.60	–
To meet outlays	–	21.81	–	–
Privileges	–	–	–	–
Departmental	*4,946.99*	*4,498.04*	*4,684.38*	*7,461.08*
General government	170.50	1,182.75	913.75	143.45
Protection of persons and property	726.25	632.33	102.17	259.18
Health and sanitation	–	–	1,718.42	–
Highways	458.10	52.25	282.95	116.25
Charities	2,671.99	888.33	1,049.51	5,906.15
Soldiers' benefits	420.00	492.00	354.00	160.00
Schools	273.11	514.50	236.78	666.14
Libraries	74.00	121.38	26.80	209.91
Recreation	–	325.50	–	–
Unclassified	153.04	289.00	–	–
Public service enterprises	*11,196.37*	*15,486.78*	*17,683.02*	*7,293.20*
Electric light	–	–	–	–
Water	11,196.37	15,485.08	17,683.02	7,293.20
All other	–	1.70	–	–
Cemeteries	*304.75*	–	*1,274.00*	*1,223.95*
Interest	*4,842.23*	*3,103.17*	*2,646.19*	*1,409.17*
On sinking funds	–	–	–	–
On trust and investment funds	2,571.62	970.44	418.77	1,021.60
All other	2,270.61	2,132.73	2,227.42	387.57
NON-REVENUE.	**$96,016.68**	**$183,730.44**	**$203,603.70**	**$98,327.86**
Offsets to outlays	–	**12,239.62**	**1,383.99**	**825.39**
Departmental	–	*11,239.62*	–	*359.36*
Public service enterprises	–	*1,000.00*	*1,383.99*	*466.03*
Cemeteries	–	–	–	–
Municipal indebtedness	**50,000.00**	**152,958.43**	**140,000.00**	**77,500.00**
Loans, general purposes	–	*55,000.00*	–	*15,000.00*
Loans, public service enterprises	–	*7,500.00*	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*50,000.00*	*90,000.00*	*140,000.00*	*62,500.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	*458.43*	–	–
Transfers	**8,136.91**	**374.57**	**1,125.00**	**2,250.00**
From sinking funds	–	–	–	–
All other	*8,136.91*	*374.57*	*1,125.00*	*2,250.00*
Refunds	**201.53**	**168.84**	**1,559.99**	**33.85**
Agency, trust, and investment	**37,678.24**	**17,988.98**	**59,534.72**	**17,718.62**
Taxes and licenses for State	*10,609.40*	*12,038.80*	*35,409.38*	*8,887.40*
Taxes for county	*4,105.23*	*5,897.41*	*23,322.64*	*3,446.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*22,963.61*	*52.77*	*802.70*	*5,385.22*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$93,288.37	$131,964.21	$272,137.47	$133,243.57
Premiums	–	458.43	–	–
Municipal indebtedness	50,000.00	152,500.00	140,000.00	77,500.00
Transfers and refunds	8,338.44	543.41	2,684.99	2,283.85
Agency, trust, and investment	37,678.24	17,988.98	59,534.72	17,718.62
Total receipts	**$189,305.05**	**$303,455.03**	**$474,357.18**	**$230,746.04**
Balance on hand, including funds	*407.14*	*11,054.80*	*45,753.26*	*6,268.36*
GRAND TOTAL	**$189,712.19**	**$314,509.83**	**$520,110.44**	**$237,014.40**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Pepperell Population 2,468	Sharon Population 2,467	Manchester Population 2,466	Lancaster Population 2,461
Maintenance	**$77,418.20**	**$105,774.99**	**$218,439.98**	**$97,881.98**
Departmental	*70,450.45*	*100,900.43*	*190,183.11*	*90,225.10*
General government	2,373.80	10,781.06	16,303.50	8,039.21
Protection of persons and property	8,317.06	13,388.37	30,464.83	10,480.29
Health and sanitation	1,124.00	2,280.08	14,974.18	1,245.69
Highways	14,055.56	20,720.72	49,129.52	23,875.20
Charities	6,613.34	4,074.45	11,219.62	7,808.20
Soldiers' benefits	814.00	917.00	632.00	194.00
Schools	32,950.15	44,236.17	52,140.52	31,945.92
Libraries	2,783.38	2,340.13	2,939.84	3,734.24
Recreation	86.05	608.60	9,355.08	300.00
Pensions	–	–	–	–
Unclassified	1,333.11	1,553.85	3,024.02	2,602.35
Public service enterprises	*6,333.00*	*4,874.56*	*24,241.59*	*4,211.97*
Electric light	–	–	–	–
Water	6,333.00	4,874.56	24,241.59	4,211.97
All other	–	–	–	–
Cemeteries	*634.75*	–	*4,015.28*	*3,444.91*
Administration of trust funds	–	–	–	–
Interest	**7,289.21**	**5,567.69**	**13,281.95**	**2,936.04**
Loans, general purposes	*3,899.21*	*4,046.44*	*11,841.95*	*2,936.04*
Loans, public service enterprises	*3,390.00*	*1,521.25*	*1,440.00*	–
Loans, cemeteries	–	–	–	–
Outlays	**7,371.12**	**96,914.02**	**26,094.37**	**20,754.24**
Departmental	*7,371.12*	*86,648.85*	*25,666.57*	*20,330.10*
General government	–	–	6,248.75	464.15
Protection of persons and property	–	8,200.00	499.75	–
Health and sanitation	294.37	6,143.53	1,951.32	–
Highways	6,829.28	20,002.19	16,966.75	15,132.64
Charities	–	–	–	560.00
Schools	247.47	52,118.69	–	–
Libraries	–	–	–	–
Recreation	–	184.44	–	–
Unclassified	–	–	–	4,173.31
Public service enterprises	–	*10,265.17*	*427.80*	*424.14*
Electric light	–	–	–	–
Water	–	10,265.17	427.80	424.14
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**47,072.89**	**75,000.00**	**154,000.00**	**87,384.99**
From sinking funds	–	–	–	–
From revenue and other sources	[1] *11,000.00*	*5,000.00*	*14,000.00*	*3,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*36,000.00*	*70,000.00*	*140,000.00*	*82,500.00*
Warrants or orders, previous years	*72.89*	–	–	*1,884.99*
Transfers	**8,136.91**	**374.57**	**1,125.00**	**3,250.00**
To sinking funds from revenue	–	–	–	–
All other	*8,136.91*	*374.57*	*1,125.00*	*3,250.00*
Refunds	**201.53**	**168.84**	**1,559.99**	**33.85**
Agency, trust, and investment	**37,601.51**	**18,346.26**	**59,535.98**	**17,840.97**
Taxes and licenses for State	*10,609.40*	*12,038.80*	*35,409.38*	*8,887.40*
Taxes for county	*4,105.23*	*5,897.41*	*23,322.64*	*3,446.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*22,886.88*	*410.05*	*803.96*	*5,507.57*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$84,707.41	$111,342.68	$231,721.93	$100,818.02
Permanent debt (except from sinking funds)	[1] 11,000.00	5,000.00	14,000.00	3,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	7,371.12	96,914.02	26,094.37	20,754.24
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	36,072.89	70,000.00	140,000.00	84,384.99
Transfers (except to sinking funds) and refunds	8,338.44	543.41	2,684.99	3,283.85
Agency, trust, and investment	37,601.51	18,346.26	59,535.98	17,840.97
Total payments	**$185,091.37**	**$302,146.37**	**$474,037.27**	**$230,082.07**
Balance on hand, including funds	*4,620.82*	*12,363.46*	*46,073.17*	*6,932.33*
GRAND TOTAL	**$189,712.19**	**$314,509.83**	**$520,110.44**	**$237,014.40**

[1] Includes $500 paid from balance of proceeds of sale of electric light plant.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Norton POPULATION 2,374	East Longmeadow POPULATION 2,352	Swansea POPULATION 2,334	Hopkinton POPULATION 2,289
REVENUE.	**$73,526.99**	**$72,177.81**	**$75,772.14**	**$68,855.25**
General	**65,973.19**	**62,448.64**	**68,632.51**	**55,970.12**
Taxes	*60,728.51*	*52,498.89*	*63,639.22*	*51,021.77*
Property, poll, and income	57,665.99	51,728.52	58,619.24	48,289.99
Corporation, bank, etc.	3,062.52	770.37	5,019.98	2,731.78
Licenses and permits	*58.00*	*30.50*	*124.00*	*14.00*
Fines and forfeits	*755.28*	*150.00*	*32.75*	*21.50*
Grants and gifts	*4,431.40*	*9,769.25*	*4,836.54*	*4,912.85*
For expenses	4,431.40	9,769.25	4,836.54	4,912.85
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**7,553.80**	**9,729.17**	**7,139.63**	**12,885.13**
Special assessments	*267.80*	–	–	*1,268.18*
To meet expenses	267.80	–	–	1,268.18
To meet outlays	–	–	–	–
Privileges	*780.00*	–	*405.00*	–
Departmental	[1] *4,984.59*	*955.78*	*4,605.69*	*4,769.58*
General government	66.50	200.25	288.00	450.50
Protection of persons and property	1,391.70	238.78	39.34	325.76
Health and sanitation	–	129.29	–	–
Highways	184.13	34.40	79.63	328.00
Charities	1,747.70	–	3,497.50	373.97
Soldiers' benefits	576.00	180.00	–	1,420.00
Schools	598.34	119.00	572.01	1,861.35
Libraries	–	54.06	22.60	–
Recreation	–	–	–	–
Unclassified	[1] 420.22	–	106.61	10.00
Public service enterprises	–	*4,499.37*	*56.25*	*4,360.86*
Electric light	–	–	–	–
Water	–	4,499.37	–	4,360.86
All other	–	–	56.25	–
Cemeteries	*574.98*	–	–	*530.80*
Interest	*946.43*	*4,274.02*	*2,072.69*	*1,955.71*
On sinking funds	–	–	49.35	431.71
On trust and investment funds	133.18	3,274.33	1,555.10	301.42
All other	813.25	999.69	468.24	1,222.58
NON-REVENUE.	**$68,260.19**	**$144,377.39**	**$63,944.20**	**$61,110.65**
Offsets to outlays	–	**4,500.00**	**1,994.42**	**6,108.00**
Departmental	–	*4,500.00*	*1,994.42*	*6,108.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**50,000.00**	**70,000.00**	**46,000.00**	**42,228.26**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*50,000.00*	*70,000.00*	*46,000.00*	*40,000.00*
Unpaid warrants or orders, current year	–	–	–	*2,228.26*
Premiums	–	–	–	–
Transfers	**233.18**	**23,734.00**	**2,332.54**	**761.50**
From sinking funds	–	–	*2,000.00*	–
All other	*233.18*	*23,734.00*	*332.54*	*761.50*
Refunds	**131.00**	**606.00**	**4.80**	**3.89**
Agency, trust, and investment	**17,896.01**	**45,537.39**	**13,612.44**	**12,009.00**
Taxes and licenses for State	*8,011.60*	*7,212.60*	*8,079.38*	*7,997.87*
Taxes for county	*2,550.77*	*1,824.79*	*2,733.75*	*3,060.26*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*7,333.64*	*36,500.00*	*2,799.31*	*950.87*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$73,526.99	$76,677.81	$77,766.56	$74,963.25
Premiums	–	–	–	–
Municipal indebtedness	50,000.00	70,000.00	46,000.00	42,228.26
Transfers and refunds	364.18	24,340.00	2,337.34	765.39
Agency, trust, and investment	17,896.01	45,537.39	13,612.44	12,009.00
Total receipts	**$141,787.18**	**$216,555.20**	**$139,716.34**	**$129,965.90**
Balance on hand, including funds	*15,883.41*	*40,667.29*	*5,448.41*	*15,351.59*
GRAND TOTAL	**$157,670.59**	**$257,222.49**	**$145,164.75**	**$145,317.49**

[1] Includes $360 from administration of trust funds.

Graded According to Population of 1920 — Continued.

PAYMENTS.	Norton Population 2,374	East Longmeadow Population 2,352	Swansea Population 2,334	Hopkinton Population 2,289
Maintenance	**$61,920.07**	**$77,605.29**	**$68,852.70**	**$75,763.00**
Departmental	*60,985.09*	*73,682.88*	*68,530.05*	*69,834.18*
General government	3,572.42	5,315.67	4,032.21	6,018.32
Protection of persons and property	4,158.89	2,271.74	1,236.85	7,807.65
Health and sanitation	3,087.53	681.96	3,057.62	614.87
Highways	6,788.16	18,484.61	22,452.84	19,783.02
Charities	5,638.57	1,172.90	3,954.01	3,277.78
Soldiers' benefits	690.00	125.02	72.00	1,697.00
Schools	33,567.61	44,458.25	32,015.04	30,036.22
Libraries	700.00	379.64	1,222.92	–
Recreation	126.55	8.15	–	52.00
Pensions	–	–	–	–
Unclassified	2,655.36	784.94	486.56	547.32
Public service enterprises	–	*3,734.36*	–	*5,012.77*
Electric light	–	–	–	–
Water	–	3,734.36	–	5,012.77
All other	–	–	–	–
Cemeteries	*574.98*	–	*322.65*	*916.05*
Administration of trust funds	*360.00*	*188.05*	–	–
Interest	**4,038.11**	**4,661.15**	**1,793.52**	**3,113.34**
Loans, general purposes	*2,755.61*	*3,176.15*	*1,793.52*	*3,113.34*
Loans, public service enterprises	*1,282.50*	*1,485.00*	–	–
Loans, cemeteries	–	–	–	–
Outlays	**3,495.00**	**39,217.31**	**14,817.15**	**9,240.03**
Departmental	*3,495.00*	*38,294.15*	*14,817.15*	*9,240.03*
General government	–	–	1,704.68	–
Protection of persons and property	–	1,517.06	–	–
Health and sanitation	–	–	–	219.44
Highways	–	36,382.39	11,030.55	9,020.59
Charities	–	–	–	–
Schools	3,495.00	–	2,081.92	–
Libraries	–	–	–	–
Recreation	–	394.70	–	–
Unclassified	–	–	–	–
Public service enterprises	–	*923.16*	–	–
Electric light	–	–	–	–
Water	–	923.16	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**53,650.00**	**65,500.00**	**43,000.00**	**42,000.00**
From sinking funds	–	–	*2,000.00*	–
From revenue and other sources	*3,650.00*	*5,500.00*	*1,000.00*	*2,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*50,000.00*	*60,000.00*	*40,000.00*	*40,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**233.18**	**23,734.00**	**2,332.54**	**761.50**
To sinking funds from revenue	–	–	–	*400.00*
All other	*233.18*	*23,734.00*	*2,332.54*	*361.50*
Refunds	**131.00**	**606.00**	**4.80**	**3.89**
Agency, trust, and investment	**18,478.67**	**9,037.39**	**12,564.35**	**12,870.64**
Taxes and licenses for State	*8,011.60*	*7,212.60*	*8,079.38*	*7,997.87*
Taxes for county	*2,550.77*	*1,824.79*	*2,733.75*	*3,060.26*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*7,916.30*	–	*1,751.22*	*1,812.51*
All other	–	–	–	–
RECAPITULATION.				
Maintenance and interest	$65,958.18	$82,266.44	$70,646.22	$78,876.34
Permanent debt (except from sinking funds)	3,650.00	5,500.00	1,000.00	2,000.00
Sinking fund requirements from revenue	–	–	–	400.00
Outlays	3,495.00	39,217.31	14,817.15	9,240.03
Permanent debt from sinking funds	–	–	2,000.00	–
Bonds refunded, current year	–	–	–	–
Temporary loans	50,000.00	60,000.00	40,000.00	40,000.00
Transfers (except to sinking funds) and refunds	364.18	24,340.00	2,337.34	365.39
Agency, trust, and investment	18,478.67	9,037.39	12,564.35	12,870.64
Total payments	**$141,946.03**	**$220,361.14**	**$143,365.06**	**$143,752.40**
Balance on hand, including funds	*15,724.56*	*36,861.35*	*1,799.69*	*1,565.09*
GRAND TOTAL	**$157,670.59**	**$257,222.49**	**$145,164.75**	**$145,317.49**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ashland POPULATION 2,287	Weston POPULATION 2,282	Shirley POPULATION 2,260	Millville POPULATION 2,224
REVENUE.	**$70,567.95**	**$144,135.27**	**$54,835.02**	**$54,071.43**
General	**58,188.59**	**130,103.48**	**50,464.19**	**51,355.46**
Taxes	*54,580.44*	*129,178.53*	*47,617.92*	*49,277.86*
Property, poll, and income	49,767.44	115,931.96	39,884.06	35,945.46
Corporation, bank, etc.	4,813.00	13,246.57	7,733.86	13,332.40
Licenses and permits	*18.00*	*41.00*	*118.50*	*143.00*
Fines and forfeits	*19.11*	*284.75*	*205.28*	*369.28*
Grants and gifts	*3,571.04*	*599.20*	*2,522.49*	*1,565.32*
For expenses	3,571.04	599.20	2,522.49	1,565.32
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**12,379.36**	**14,031.79**	**4,370.83**	**2,715.97**
Special assessments	*87.05*	*393.50*	*343.63*	*369.49*
To meet expenses	87.05	393.50	343.63	–
To meet outlays	–	–	–	369.49
Privileges	–	–	*385.33*	–
Departmental	*4,249.91*	*4,864.45*	*1,982.91*	*2,116.88*
General government	547.30	1,066.20	126.20	–
Protection of persons and property	119.53	36.67	176.40	–
Health and sanitation	295.50	–	113.74	129.05
Highways	629.90	1,323.95	15.00	–
Charities	1,422.68	457.27	817.97	912.60
Soldiers' benefits	956.00	140.00	216.00	293.00
Schools	225.50	1,635.36	517.60	–
Libraries	32.00	205.00	–	–
Recreation	5.00	–	–	–
Unclassified	16.50	–	–	782.23
Public service enterprises	*5,826.61*	*3,870.70*	–	–
Electric light	–	–	–	–
Water	5,826.61	3,870.70	–	–
All other	–	–	–	–
Cemeteries	*926.25*	*1,850.16*	*347.82*	–
Interest	*1,289.54*	*3,052.98*	*1,311.14*	*229.60*
On sinking funds	–	–	–	–
On trust and investment funds	–	2,401.73	540.43	–
All other	1,289.54	651.25	770.71	229.60
NON-REVENUE.	**$90,191.76**	**$209,073.58**	**$30,502.13**	**$59,577.76**
Offsets to outlays	**20,270.50**	**100.00**	**165.00**	–
Departmental	*20,211.55*	*100.00*	*165.00*	–
Public service enterprises	*58.95*	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**59,000.00**	**175,489.00**	**20,000.00**	**50,500.00**
Loans, general purposes	*11,000.00*	–	–	*4,500.00*
Loans, public service enterprises	–	*100,000.00*	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*48,000.00*	*75,000.00*	*20,000.00*	*46,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	*489.00*	–	–
Transfers	–	**1,799.44**	**8.00**	–
From sinking funds	–	–	–	–
All other	–	*1,799.44*	*8.00*	–
Refunds	**70.00**	**398.72**	**1.10**	**998.96**
Agency, trust, and investment	**10,851.26**	**31,286.42**	**10,328.03**	**8,078.80**
Taxes and licenses for State	*7,014.20*	*16,547.73*	*7,011.20*	*5,864.80*
Taxes for county	*2,761.70*	*7,389.42*	*2,761.70*	*1,969.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,075.36*	*7,349.27*	*555.13*	*245.00*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$90,838.45	$144,235.27	$55,000.02	$54,071.43
Premiums	–	489.00	–	–
Municipal indebtedness	59,000.00	175,000.00	20,000.00	50,500.00
Transfers and refunds	70.00	2,198.16	9.10	998.96
Agency, trust, and investment	10,851.26	31,286.42	10,328.03	8,078.80
Total receipts	**$160,759.71**	**$353,208.85**	**$85,337.15**	**$113,649.19**
Balance on hand, including funds	*1,212.99*	*36,533.82*	*7,030.19*	*5,401.35*
GRAND TOTAL	**$161,972.70**	**$389,742.67**	**$92,367.34**	**$119,050.54**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Ashland Population 2,287	Weston Population 2,282	Shirley Population 2,260	Millville Population 2,224
Maintenance	**$66,704.20**	**$143,626.39**	**$51,577.85**	**$35,106.41**
Departmental	*60,193.62*	*134,744.64*	*51,100.35*	*35,106.41*
General government	3,459.39	9,282.91	2,937.81	2,559.06
Protection of persons and property	3,486.22	14,204.61	5,628.92	1,277.29
Health and sanitation	1,607.16	1,685.50	1,906.92	249.00
Highways	12,861.02	43,237.64	11,365.43	5,698.51
Charities	6,527.29	2,122.56	3,440.33	1,785.66
Soldiers' benefits	894.00	120.00	360.00	388.50
Schools	28,720.18	49,874.09	22,819.03	21,920.01
Libraries	1,356.25	6,510.81	760.40	446.49
Recreation	250.00	5,573.88	625.50	–
Pensions	–	–	–	–
Unclassified	1,032.11	2,132.64	1,256.01	781.89
Public service enterprises	*5,254.93*	*3,763.47*	–	–
Electric light	–	–	–	–
Water	5,254.93	3,763.47	–	–
All other	–	–	–	–
Cemeteries	*1,255.65*	*5,112.03*	*477.50*	–
Administration of trust funds	–	*6.25*	–	–
Interest	**3,684.29**	**4,471.16**	**475.44**	**2,269.22**
Loans, general purposes	*1,723.10*	*4,471.16*	*475.44*	*2,269.22*
Loans, public service enterprises	*1,961.19*	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**36,722.46**	**104,529.62**	**4,138.03**	**6,509.19**
Departmental	*36,139.08*	*3,539.22*	*4,138.03*	*6,509.19*
General government	–	–	–	–
Protection of persons and property	70.00	–	150.00	4,701.48
Health and sanitation	198.03	529.87	198.03	–
Highways	32,894.55	–	3,790.00	1,807.71
Charities	–	–	–	–
Schools	2,976.50	–	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	3,009.35	–	–
Public service enterprises	*583.38*	*100,000.00*	–	–
Electric light	–	–	–	–
Water	583.38	100,000.00	–	–
All other	–	–	–	–
Cemeteries	–	*990.40*	–	–
Municipal indebtedness	**42,500.00**	**77,852.40**	**20,500.00**	**60,390.50**
From sinking funds	–	–	–	–
From revenue and other sources	*2,500.00*	*2,852.40*	*500.00*	*5,600.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*40,000.00*	*75,000.00*	*20,000.00*	*54,790.50*
Warrants or orders, previous years	–	–	–	–
Transfers	–	**1,799.44**	**8.00**	–
To sinking funds from revenue	–	–	–	–
All other	–	*1,799.44*	*8.00*	–
Refunds	**70.00**	**398.72**	**1.10**	**998.96**
Agency, trust, and investment	**10,851.26**	**32,975.57**	**10,377.59**	**8,078.80**
Taxes and licenses for State	*7,014.20*	*16,547.73*	*7,011.20*	*5,864.80*
Taxes for county	*2,761.70*	*7,389.42*	*2,761.70*	*1,969.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,075.36*	*9,038.42*	*604.69*	*245.00*
All other	–	–	–	–
RECAPITULATION.				
Maintenance and interest	$70,388.49	$148,097.55	$52,053.29	$37,375.63
Permanent debt (except from sinking funds)	2,500.00	2,852.40	500.00	5,600.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	36,722.46	104,529.62	4,138.03	6,509.19
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	40,000.00	75,000.00	20,000.00	54,790.50
Transfers (except to sinking funds) and refunds	70.00	2,198.16	9.10	998.96
Agency, trust, and investment	10,851.26	32,975.57	10,377.59	8,078.80
Total payments	**$160,532.21**	**$365,653.30**	**$87,078.01**	**$113,353.08**
Balance on hand, including funds	*1,440.49*	*24,089.37*	*5,289.33*	*5,697.46*
GRAND TOTAL	**$161,972.70**	**$389,742.67**	**$92,367.34**	**$119,050.54**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Groton POPULATION 2,185	Douglas POPULATION 2,181	Avon POPULATION 2,176	Merrimac POPULATION 2,173
REVENUE.	**$135,166.92**	**$63,892.28**	**$51,058.55**	**$95,831.74**
General	**106,437.08**	**53,915.36**	**41,236.58**	**62,049.57**
Taxes	*105,788.75*	*46,631.26*	*38,530.77*	*58,315.09*
Property, poll, and income	99,928.42	33,102.64	38,136.23	54,112.07
Corporation, bank, etc.	5,860.33	13,528.62	394.54	4,203.02
Licenses and permits	*91.50*	*85.00*	*99.00*	*104.00*
Fines and forfeits	*256.03*	*188.72*	*126.00*	*557.00*
Grants and gifts	*300.80*	*7,010.38*	*2,480.81*	*2,839.47*
For expenses	300.80	7,010.38	2,361.81	2,839.47
For outlays	–	–	119.00	–
All other	–	–	–	*234.01*
Commercial	**28,729.84**	**9,976.92**	**9,821.97**	**33,782.17**
Special assessments	–	–	*71.25*	–
To meet expenses	–	–	71.25	–
To meet outlays	–	–	–	–
Privileges	–	–	*67.67*	–
Departmental	*8,498.23*	[1] *6,502.28*	*1,633.15*	*5,001.42*
General government	898.23	18.00	–	366.00
Protection of persons and property	1,030.21	–	116.36	323.52
Health and sanitation	–	–	399.51	–
Highways	791.77	9.55	–	28.18
Charities	3,344.31	5,134.90	285.34	1,971.79
Soldiers' benefits	618.00	516.00	570.00	1,485.57
Schools	1,737.18	705.67	9.65	784.55
Libraries	68.53	43.16	19.10	41.81
Recreation	10.00	–	–	–
Unclassified	–	[1] 75.00	233.19	–
Public service enterprises	*17,059.92*	*2,690.94*	*6,623.89*	*27,152.43*
Electric light	16,963.67	–	–	20,167.75
Water	–	2,690.94	6,623.89	6,984.68
All other	96.25	–	–	–
Cemeteries	–	*39.86*	–	*525.71*
Interest	*3,171.69*	*743.84*	*1,426.01*	*1,102.61*
On sinking funds	–	–	–	–
On trust and investment funds	1,731.84	536.25	31.12	79.70
All other	1,439.85	207.59	1,394.89	1,022.91
NON-REVENUE.	**$142,441.03**	**$43,577.98**	**$62,948.93**	**$39,991.45**
Offsets to outlays	**814.54**	–	–	**686.84**
Departmental	*260.32*	–	–	*265.00*
Public service enterprises	*554.22*	–	–	*421.84*
Cemeteries	–	–	–	–
Municipal indebtedness	**125,000.00**	**28,000.00**	**54,500.00**	**25,000.00**
Loans, general purposes	–	*9,000.00*	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*125,000.00*	*19,000.00*	*54,500.00*	*25,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**43.69**	**536.25**	**202.13**	**1,451.42**
From sinking funds	–	–	–	–
All other	*43.69*	*536.25*	*202.13*	*1,451.42*
Refunds	**297.98**	**581.30**	**374.98**	**41.00**
Agency, trust, and investment	**16,284.82**	**14,460.43**	**7,871.82**	**12,812.19**
Taxes and licenses for State	*10,763.72*	*8,042.50*	*5,530.20*	*8,178.62*
Taxes for county	*4,553.07*	*3,024.00*	*2,341.62*	*3,698.75*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*968.03*	*3,393.93*	–	*934.82*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$135,981.46	$63,892.28	$51,058.55	$96,518.58
Premiums	–	–	–	–
Municipal indebtedness	125,000.00	28,000.00	54,500.00	25,000.00
Transfers and refunds	341.67	1,117.55	577.11	1,492.42
Agency, trust, and investment	16,284.82	14,460.43	7,871.82	12,812.19
Total receipts	**$277,607.95**	**$107,470.26**	**$114,007.48**	**$135,823.19**
Balance on hand, including funds	*4,339.35*	*3,276.17*	*7,054.70*	*21,370.34*
GRAND TOTAL	**$281,947.30**	**$110,746.43**	**$121,062.18**	**$157,193.53**

[1] Includes $75 from administration of trust funds. See "Unclassified."

Graded According to Population of 1920 — Continued.

PAYMENTS.	Groton Population 2,185	Douglas Population 2,181	Avon Population 2,176	Merrimac Population 2,173
Maintenance	**$98,428.65**	**$60,083.93**	**$47,088.58**	**$77,434.75**
Departmental	*80,597.79*	*57,786.65*	*42,002.02*	*53,910.60*
General government	5,549.89	2,138.11	2,826.41	5,221.44
Protection of persons and property	8,656.51	1,320.87	2,991.67	7,681.15
Health and sanitation	1,542.67	402.91	1,897.98	417.39
Highways	14,259.60	12,428.09	4,831.66	8,277.76
Charities	6,314.71	12,391.47	3,484.85	7,296.76
Soldiers' benefits	696.00	417.15	749.34	1,325.90
Schools	38,118.99	25,247.66	23,905.70	21,335.24
Libraries	2,941.88	2,994.99	552.31	743.04
Recreation	1,008.59	50.00	25.00	61.40
Pensions	–	–	–	–
Unclassified	1,508.95	395.40	737.10	1,550.52
Public service enterprises	*17,794.76*	*2,142.42*	*5,086.56*	*22,104.71*
Electric light	17,794.76	–	–	14,698.34
Water	–	2,142.42	5,086.56	7,406.37
All other	–	–	–	–
Cemeteries	–	*79.86*	–	*1,419.44*
Administration of trust funds	*36.10*	*75.00*	–	–
Interest	**7,454.38**	**1,684.17**	**2,072.20**	**2,844.51**
Loans, general purposes	*7,454.38*	*604.17*	*1,982.20*	*974.51*
Loans, public service enterprises	–	*1,080.00*	*90.00*	*1,870.00*
Loans, cemeteries	–	–	–	–
Outlays	**11,099.77**	**6,959.14**	**1,210.83**	**5,541.11**
Departmental	*326.49*	*6,959.14*	*854.99*	*2,016.80*
General government	–	1,409.68	–	–
Protection of persons and property	–	–	619.00	–
Health and sanitation	326.49	–	185.99	1,037.31
Highways	–	–	50.00	629.99
Charities	–	–	–	–
Schools	–	5,549.46	–	349.50
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	*10,773.28*	–	*355.84*	*3,524.31*
Electric light	10,773.28	–	–	2,200.52
Water	–	–	355.84	1,323.79
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**142,500.00**	**21,000.00**	**59,500.00**	**39,050.00**
From sinking funds	–	–	–	–
From revenue and other sources	*17,500.00*	*2,000.00*	*2,000.00*	*6,050.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*125,000.00*	*19,000.00*	*57,500.00*	*33,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**43.69**	**536.25**	**202.13**	**1,451.42**
To sinking funds from revenue	–	–	–	–
All other	*43.69*	*536.25*	*202.13*	*1,451.42*
Refunds	**297.98**	**581.30**	**374.98**	**41.00**
Agency, trust, and investment	**15,789.26**	**14,458.31**	**7,902.94**	**12,891.89**
Taxes and licenses for State	*10,763.72*	*8,042.50*	*5,530.20*	*8,178.62*
Taxes for county	*4,553.07*	*3,024.00*	*2,341.62*	*3,698.75*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*472.47*	*3,391.81*	*31.12*	*1,014.52*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$105,883.03	$61,768.10	$49,160.78	$80,279.26
Permanent debt (except from sinking funds)	17,500.00	2,000.00	2,000.00	6,050.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	11,099.77	6,959.14	1,210.83	5,541.11
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	125,000.00	19,000.00	57,500.00	33,000.00
Transfers (except to sinking funds) and refunds	341.67	1,117.55	577.11	1,492.42
Agency, trust, and investment	15,789.26	14,458.31	7,902.94	12,891.89
Total payments	**$275,613.73**	**$105,303.10**	**$118,351.66**	**$139,254.68**
Balance on hand, including funds	*6,333.57*	*5,443.33*	*2,710.52*	*17,938.85*
GRAND TOTAL	**$281,947.30**	**$110,746.43**	**$121,062.18**	**$157,193.53**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Acton POPULATION 2,162	Bellingham POPULATION 2,102	Rehoboth POPULATION 2,065	Belchertown POPULATION 2,058
REVENUE.	**$70,728.65**	**$65,543.62**	**$40,245.94**	**$56,856.01**
General	**66,177.80**	**59,788.41**	**37,414.83**	**49,733.73**
Taxes	*64,533.52*	*50,030.84*	*32,765.14*	*40,763.42*
Property, poll, and income	58,291.56	37,828.26	32,326.64	39,625.76
Corporation, bank, etc.	6,241.96	12,202.58	438.50	1,137.66
Licenses and permits	*218.50*	*290.00*	*62.50*	*20.00*
Fines and forfeits	*152.00*	*320.72*	*251.84*	*462.94*
Grants and gifts	*1,273.78*	*9,146.85*	*4,335.35*	*8,487.37*
For expenses	1,273.78	9,146.85	4,335.35	7,276.87
For outlays	–	–	–	1,210.50
All other	–	–	–	–
Commercial	**4,550.85**	**5,755.21**	**2,831.11**	**7,122.28**
Special assessments	*49.00*	–	*1,045.70*	–
To meet expenses	49.00	–	1,045.70	–
To meet outlays	–	–	–	–
Privileges	*46.55*	–	*50.00*	–
Departmental	*1,871.25*	*4,999.50*	*883.04*	*5,608.94*
General government	132.22	20.00	28.70	5.00
Protection of persons and property	1,073.39	27.37	23.00	–
Health and sanitation	–	–	–	54.95
Highways	60.10	–	12.00	–
Charities	–	4,151.64	85.01	3,637.74
Soldiers' benefits	500.00	564.00	96.00	1,162.00
Schools	54.00	234.98	517.00	749.25
Libraries	51.54	1.51	–	–
Recreation	–	–	–	–
Unclassified	–	–	121.33	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*872.19*	*137.25*	*310.50*	*187.00*
Interest	*1,711.86*	*618.46*	*541.87*	*1,326.34*
On sinking funds	–	–	–	–
On trust and investment funds	1,264.50	–	105.00	891.64
All other	447.36	618.46	436.87	434.70
NON-REVENUE.	**$123,430.98**	**$49,168.34**	**$41,847.60**	**$34,661.70**
Offsets to outlays	**19,371.96**	**2,994.36**	**3,256.23**	**16,197.18**
Departmental	*19,371.96*	*2,994.36*	*3,256.23*	*16,197.18*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**83,289.79**	**36,600.00**	**30,000.00**	**10,000.00**
Loans, general purposes	*27,250.00*	*1,600.00*	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*50,000.00*	*35,000.00*	*30,000.00*	*10,000.00*
Unpaid warrants or orders, current year	*6,039.79*	–	–	–
Premiums	–	–	–	–
Transfers	**776.71**	**61.00**	**105.00**	–
From sinking funds	–	–	–	–
All other	*776.71*	*61.00*	*105.00*	–
Refunds	**650.52**	**485.14**	**54.36**	**63.10**
Agency, trust, and investment	**19,342.00**	**9,027.84**	**8,432.01**	**8,401.42**
Taxes and licenses for State	*9,318.60*	*6,182.60*	*5,521.60*	*5,087.40*
Taxes for county	*3,806.67*	*2,688.53*	*1,733.73*	*2,499.70*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*6,216.73*	*156.71*	*1,176.68*	*814.32*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$90,100.61	$68,537.98	$43,502.17	$73,053.19
Premiums	–	–	–	–
Municipal indebtedness	83,289.79	36,600.00	30,000.00	10,000.00
Transfers and refunds	1,427.23	546.14	159.36	63.10
Agency, trust, and investment	19,342.00	9,027.84	8,432.01	8,401.42
Total receipts	**$194,159.63**	**$114,711.96**	**$82,093.54**	**$91,517.71**
Balance on hand, including funds	*3,397.68*	*2,876.52*	*6,349.23*	*5,161.59*
GRAND TOTAL	**$197,557.31**	**$117,588.48**	**$88,442.77**	**$96,679.30**

Graded According to Population of 1920 — Continued.

PAYMENTS.	**Acton** POPULATION 2,162	**Bellingham** POPULATION 2,102	**Rehoboth** POPULATION 2,065	**Belchertown** POPULATION 2,058
Maintenance	**$74,214.94**	**$55,373.08**	**$38,990.20**	**$54,373.48**
Departmental	*72,718.38*	*55,149.56*	*38,679.70*	*53,942.23*
General government	2,923.02	3,249.10	1,786.05	2,163.62
Protection of persons and property	6,976.27	2,149.63	1,184.85	1,119.64
Health and sanitation	1,238.48	1,022.90	2,024.08	1,766.09
Highways	20,473.21	14,305.19	8,874.61	10,897.13
Charities	623.59	10,214.17	3,297.07	6,686.97
Soldiers' benefits	477.00	456.00	132.00	1,056.00
Schools	37,150.64	22,668.42	20,825.55	28,070.28
Libraries	1,602.24	500.00	–	616.20
Recreation	14.40	13.15	–	–
Pensions	–	–	–	–
Unclassified	1,239.53	571.00	555.49	1,566.30
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*1,496.56*	*223.52*	*310.50*	*431.25*
Administration of trust funds	–	–	–	–
Interest	**1,772.07**	**2,479.70**	**1,078.32**	**166.67**
Loans, general purposes	*1,772.07*	*2,479.70*	*1,078.32*	*166.67*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**36,402.67**	**11,733.56**	**10,003.46**	**9,176.29**
Departmental	*36,402.67*	*11,635.36*	*10,003.46*	*9,176.29*
General government	–	–	491.00	–
Protection of persons and property	–	–	–	42.50
Health and sanitation	272.96	–	–	–
Highways	36,129.71	3,571.97	9,512.46	9,133.79
Charities	–	–	–	–
Schools	–	7,613.39	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	450.00	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	*98.20*	–	–
Municipal indebtedness	**63,750.00**	**31,900.00**	**20,000.00**	**10,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*3,750.00*	*3,900.00*	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*60,000.00*	*28,000.00*	*20,000.00*	*10,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**776.71**	**61.00**	**105.00**	–
To sinking funds from revenue	–	–	–	–
All other	*776.71*	*61.00*	*105.00*	–
Refunds	**650.52**	**485.14**	**54.36**	**63.10**
Agency, trust, and investment	**18,842.00**	**9,027.84**	**8,432.01**	**8,274.10**
Taxes and licenses for State	*9,318.60*	*6,182.60*	*5,521.60*	*5,087.40*
Taxes for county	*3,806.67*	*2,688.53*	*1,733.73*	*2,499.70*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*5,716.73*	*156.71*	*1,176.68*	*687.00*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$75,987.01	$57,852.78	$40,068.52	$54,540.15
Permanent debt (except from sinking funds)	3,750.00	3,900.00	–	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	36,402.67	11,733.56	10,003.46	9,176.29
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	60,000.00	28,000.00	20,000.00	10,000.00
Transfers (except to sinking funds) and refunds	1,427.23	546.14	159.36	63.10
Agency, trust, and investment	18,842.00	9,027.84	8,432.01	8,274.10
Total payments	**$196,408.91**	**$111,060.32**	**$78,663.35**	**$82,053.64**
Balance on hand, including funds	*1,148.40*	*6,528.16*	*9,779.42*	*14,625.66*
GRAND TOTAL	**$197,557.31**	**$117,588.48**	**$88,442.77**	**$96,679.30**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ashburnham POPULATION 2,012	Georgetown POPULATION 2,004	Charlton POPULATION 1,995	Wayland POPULATION 1,935
REVENUE.	**$56,074.34**	**$68,225.20**	**$46,916.53**	**$77,519.46**
General	**35,407.02**	**47,285.91**	**44,239.27**	**63,238.21**
Taxes	*30,515.37*	*44,907.19*	*37,070.18*	*61,427.70*
Property, poll, and income	29,053.98	44,157.80	35,514.47	56,803.76
Corporation, bank, etc.	1,461.39	749.39	1,555.71	4,623.94
Licenses and permits	*19.50*	*34.50*	*6.00*	*2.00*
Fines and forfeits	–	*42.90*	*47.00*	–
Grants and gifts	*4,872.15*	*2,301.32*	*7,116.09*	*1,808.51*
For expenses	4,872.15	2,301.32	7,116.09	1,572.08
For outlays	–	–	–	236.43
All other	–	–	–	–
Commercial	**20,667.32**	**20,939.29**	**2,677.26**	**14,281.25**
Special assessments	–	*1,427.34*	–	*519.23*
To meet expenses	–	1,427.34	–	519.23
To meet outlays	–	–	–	–
Privileges	–	*117.43*	–	*891.54*
Departmental	*2,053.65*	*6,361.98*	*1,398.49*	*7,132.45*
General government	663.00	–	49.00	21.00
Protection of persons and property	205.19	583.94	–	327.09
Health and sanitation	–	143.20	–	–
Highways	79.10	64.45	–	5,000.00
Charities	694.36	2,440.17	686.01	464.73
Soldiers' benefits	408.00	1,660.00	590.00	876.00
Schools	–	1,292.90	60.00	378.70
Libraries	–	52.34	13.48	64.93
Recreation	–	–	–	–
Unclassified	4.00	124.98	–	–
Public service enterprises	*16,588.71*	*12,060.01*	–	*3,656.70*
Electric light	10,842.51	12,060.01	–	–
Water	5,740.00	–	–	3,652.45
All other	6.20	–	–	4.25
Cemeteries	*440.61*	–	*321.66*	*571.95*
Interest	*1,584.35*	*972.53*	*957.11*	*1,509.38*
On sinking funds	–	–	–	–
On trust and investment funds	1,028.07	787.52	413.09	644.38
All other	556.28	185.01	544.02	865.00
NON-REVENUE.	**$79,599.94**	**$28,104.39**	**$64,039.58**	**$107,207.18**
Offsets to outlays	**85.00**	**56.40**	–	**1,600.00**
Departmental	*85.00*	–	–	*1,600.00*
Public service enterprises	–	*56.40*	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**64,997.97**	**15,000.00**	**54,500.00**	**89,000.00**
Loans, general purposes	*4,500.00*	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*60,497.97*	*15,000.00*	*54,500.00*	*89,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**2,133.69**	**1,968.00**	–	**823.57**
From sinking funds	–	–	–	–
All other	*2,133.69*	*1,968.00*	–	*823.57*
Refunds	**277.84**	**999.93**	–	**12.50**
Agency, trust, and investment	**12,105.44**	**10,080.06**	**9,539.58**	**15,771.11**
Taxes and licenses for State	*6,631.40*	*6,203.26*	*6,625.40*	*9,121.00*
Taxes for county	*2,391.00*	*2,876.80*	*2,391.00*	*3,732.03*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*3,083.04*	*1,000.00*	*523.18*	*2,918.08*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$56,159.34	$68,281.60	$46,916.53	$79,119.46
Premiums	–	–	–	–
Municipal indebtedness	64,997.97	15,000.00	54,500.00	89,000.00
Transfers and refunds	2,411.53	2,967.93	–	836.07
Agency, trust, and investment	12,105.44	10,080.06	9,539.58	15,771.11
Total receipts	**$135,674.28**	**$96,329.59**	**$110,956.11**	**$184,726.64**
Balance on hand, including funds	*7,252.44*	*9,352.16*	*15,742.23*	*15,395.57*
GRAND TOTAL	**$142,926.72**	**$105,681.75**	**$126,698.34**	**$200,122.21**

Graded According to Population of 1920 — Continued.

PAYMENTS.	**Ashburnham** POPULATION 2,012	**Georgetown** POPULATION 2,004	**Charlton** POPULATION 1,995	**Wayland** POPULATION 1,935
Maintenance	**$66,808.62**	**$52,067.20**	**$47,479.60**	**$83,469.48**
Departmental	*49,889.14*	*41,908.34*	*46,927.10*	*80,561.54*
General government	3,935.01	2,481.61	3,242.88	4,083.93
Protection of persons and property	5,943.10	4,965.57	642.39	10,181.25
Health and sanitation	2,131.71	452.20	1,349.61	782.09
Highways	12,374.27	4,702.23	11,748.93	22,772.85
Charities	2,895.44	4,244.39	3,409.29	2,256.68
Soldiers' benefits	468.00	1,451.00	1,016.00	1,652.11
Schools	19,910.71	21,921.67	24,498.03	32,965.18
Libraries	1,074.88	1,218.32	466.41	3,387.95
Recreation	72.45	–	10.00	1.41
Pensions	–	–	–	–
Unclassified	1,083.57	471.35	543.56	2,478.09
Public service enterprises	*15,637.55*	*10,158.86*	–	*1,955.35*
Electric light	16,921.55	10,158.86	–	–
Water	4,699.50	–	–	1,955.35
All other	16.50	–	–	–
Cemeteries	*1,281.93*	–	*552.50*	*927.95*
Administration of trust funds	–	–	–	*24.64*
Interest	**2,426.00**	**918.75**	**2,291.67**	**6,272.04**
Loans, general purposes	*1,865.44*	*218.75*	*2,291.67*	*6,272.04*
Loans, public service enterprises	*560.56*	*700.00*	–	–
Loans, cemeteries	–	–	–	–
Outlays	**6,323.73**	**9,773.04**	**3,100.00**	**10,101.22**
Departmental	*5,016.68*	*6,892.64*	*1,600.00*	*7,573.32*
General government	–	–	–	–
Protection of persons and property	–	955.31	–	561.31
Health and sanitation	–	–	–	267.61
Highways	5,016.68	5,937.33	750.00	5,440.01
Charities	–	–	650.00	–
Schools	–	–	–	946.98
Libraries	–	–	–	–
Recreation	–	–	200.00	357.41
Unclassified	–	–	–	–
Public service enterprises	*1,307.05*	*2,880.40*	–	*2,018.65*
Electric light	857.41	2,880.40	–	–
Water	–	–	–	2,018.65
All other	449.64	–	–	–
Cemeteries	–	–	*1,500.00*	*509.25*
Municipal indebtedness	**47,350.00**	**17,000.00**	**48,000.00**	**82,900.00**
From sinking funds	–	–	–	–
From revenue and other sources	*1,650.00*	*2,000.00*	–	*5,900.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*45,700.00*	*15,000.00*	*48,000.00*	*77,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**2,133.69**	**1,968.00**	–	**823.57**
To sinking funds from revenue	–	–	–	–
All other	*2,133.69*	*1,968.00*	–	*823.57*
Refunds	**277.84**	**999.93**	–	**12.50**
Agency, trust, and investment	**12,255.13**	**10,057.58**	**9,538.06**	**16,177.87**
Taxes and licenses for State	*6,631.40*	*6,203.26*	*6,625.40*	*9,121.00*
Taxes for county	*2,391.00*	*2,876.80*	*2,391.00*	*3,732.03*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*3,232.73*	*977.52*	*521.66*	*3,324.84*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$69,234.62	$52,985.95	$49,771.27	$89,741.52
Permanent debt (except from sinking funds)	1,650.00	2,000.00	–	5,900.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	6,323.73	9,773.04	3,100.00	10,101.22
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	45,700.00	15,000.00	48,000.00	77,000.00
Transfers (except to sinking funds) and refunds	2,411.53	2,967.93	–	836.07
Agency, trust, and investment	12,255.13	10,057.58	9,538.06	16,177.87
Total payments	**$137,575.01**	**$92,784.50**	**$110,409.33**	**$199,756.68**
Balance on hand, including funds	*5,351.71*	*12,897.25*	*16,289.01*	*365.53*
GRAND TOTAL	**$142,926.72**	**$105,681.75**	**$126,698.34**	**$200,122.21**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hanson POPULATION 1,910	Williamsburg POPULATION 1,866	Harwich POPULATION 1,846	Southborough POPULATION 1,838
REVENUE.	**$49,921.47**	**$54,119.29**	**$65,109.59**	**$93,803.02**
General	**45,413.95**	**43,186.97**	**57,329.09**	**87,698.22**
Taxes	*44,206.12*	*35,045.06*	*54,087.65*	*84,292.74*
Property, poll, and income	40,296.64	30,558.72	52,362.49	69,401.91
Corporation, bank, etc.	3,909.48	4,486.34	1,725.16	14,890.83
Licenses and permits	*26.00*	*40.00*	*64.50*	*28.00*
Fines and forfeits	*236.54*	*476.60*	*438.00*	*100.00*
Grants and gifts	*945.29*	*7,625.31*	*2,738.94*	*3,277.48*
For expenses	945.29	7,625.31	2,738.94	3,277.48
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**4,507.52**	**10,932.32**	**7,780.50**	**6,104.80**
Special assessments	–	*61.00*	*1,235.27*	*421.60*
To meet expenses	–	–	1,235.27	421.60
To meet outlays	–	61.00	–	–
Privileges	–	–	*1,900.00*	*365.00*
Departmental	*3,265.44*	*4,256.67*	*3,767.83*	*3,069.75*
General government	302.75	118.00	593.11	400.18
Protection of persons and property	743.60	15.00	620.06	760.02
Health and sanitation	–	168.00	63.57	–
Highways	128.20	–	382.60	203.37
Charities	971.04	1,659.00	328.79	104.00
Soldiers' benefits	1,114.00	238.00	894.00	516.00
Schools	5.85	2,054.74	506.83	950.10
Libraries	–	–	335.87	28.08
Recreation	–	–	–	–
Unclassified	–	3.93	43.00	108.00
Public service enterprises	–	*3,685.56*	–	–
Electric light	–	–	–	–
Water	–	3,685.56	–	–
All other	–	–	–	–
Cemeteries	*142.60*	–	–	*1,464.05*
Interest	*1,099.48*	*2,929.09*	*877.40*	*784.40*
On sinking funds	–	941.88	–	–
On trust and investment funds	27.10	1,216.74	544.56	141.55
All other	1,072.38	770.47	332.84	642.85
NON-REVENUE.	**$51,994.26**	**$41,663.45**	**$64,517.27**	**$49,659.97**
Offsets to outlays	**2,215.60**	**87.00**	–	–
Departmental	*2,215.60*	*87.00*	–	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**36,000.00**	**25,000.00**	**48,000.00**	**35,000.00**
Loans, general purposes	*6,000.00*	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*30,000.00*	*25,000.00*	*48,000.00*	*35,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**2.44**	**1,106.25**	**46.90**	**564.07**
From sinking funds	–	–	–	–
All other	*2.44*	*1,106.25*	*46.90*	*564.07*
Refunds	**26.08**	**250.39**	**848.59**	**37.10**
Agency, trust, and investment	**13,750.14**	**15,219.81**	**15,621.78**	**14,058.80**
Taxes and licenses for State	*8,600.20*	*5,395.20*	*7,463.00*	*9,081.60*
Taxes for county	*4,253.95*	*2,812.16*	*7,492.99*	*3,586.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*895.99*	*7,012.45*	*450.99*	*1,391.20*
All other	–	–	*214.80*	–
RECAPITULATION.				
Revenue and offsets to outlays	$52,137.07	$54,206.29	$65,109.59	$93,803.02
Premiums	–	–	–	–
Municipal indebtedness	36,000.00	25,000.00	48,000.00	35,000.00
Transfers and refunds	28.52	1,356.64	895.49	601.17
Agency, trust, and investment	13,750.14	15,219.81	15,621.78	14,058.80
Total receipts	**$101,915.73**	**$95,782.74**	**$129,626.86**	**$143,462.99**
Balance on hand, including funds	*8,262.77*	*7,731.92*	*3,660.79*	*10,860.53*
GRAND TOTAL	**$110,178.50**	**$103,514.66**	**$133,287.65**	**$154,323.52**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Hanson Population 1,910	Williamsburg Population 1,866	Harwich Population 1,846	Southborough Population 1,838
Maintenance	**$45,017.40**	**$48,229.38**	**$64,366.09**	**$76,270.57**
Departmental	*44,824.80*	*47,542.42*	*64,207.76*	*74,299.72*
General government	3,996.63	3,439.11	9,878.53	4,243.49
Protection of persons and property	5,755.65	1,922.22	5,411.93	5,749.79
Health and sanitation	1,531.54	523.55	1,033.74	998.21
Highways	11,045.97	9,861.69	13,819.37	22,103.81
Charities	2,414.94	3,759.95	7,127.39	3,246.79
Soldiers' benefits	1,279.00	280.00	786.00	649.16
Schools	17,186.56	26,888.65	24,516.60	33,710.92
Libraries	812.34	234.97	554.73	1,749.55
Recreation	–	200.00	52.50	675.63
Pensions	–	–	–	–
Unclassified	802.17	432.28	1,026.97	1,172.37
Public service enterprises	–	*636.96*	*158.33*	–
Electric light	–	–	–	–
Water	–	636.96	–	–
All other	–	–	158.33	–
Cemeteries	*192.60*	*50.00*	–	*1,970.85*
Administration of trust funds	–	–	–	–
Interest	**1,385.00**	**3,215.93**	**1,579.43**	**1,966.25**
Loans, general purposes	*1,385.00*	*1,215.93*	*1,579.43*	*1,966.25*
Loans, public service enterprises	–	*2,000.00*	–	–
Loans, cemeteries	–	–	–	–
Outlays	**11,994.50**	**3,966.30**	**1,671.17**	**3,188.72**
Departmental	*11,994.50*	*3,966.30*	*1,671.17*	*2,312.79*
General government	64.00	300.00	–	–
Protection of persons and property	302.13	–	–	834.00
Health and sanitation	6,908.82	–	–	–
Highways	4,719.55	2,391.48	1,671.17	1,110.05
Charities	–	–	–	–
Schools	–	1,267.82	–	368.74
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	7.00	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	*875.93*
Municipal indebtedness	**25,000.00**	**24,450.00**	**47,400.00**	**40,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	*2,450.00*	*2,400.00*	*5,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*25,000.00*	*22,000.00*	*45,000.00*	*35,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**2.44**	**1,106.25**	**46.90**	**564.07**
To sinking funds from revenue	–	*1,000.00*	–	–
All other	*2.44*	*106.25*	*46.90*	*564.07*
Refunds	**26.08**	**250.39**	**848.59**	**37.10**
Agency, trust, and investment	**13,743.18**	**17,234.10**	**15,633.74**	**14,168.65**
Taxes and licenses for State	*8,600.20*	*5,395.20*	*7,463.00*	*9,081.60*
Taxes for county	*4,253.95*	*2,812.16*	*7,492.99*	*3,586.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*889.03*	*9,026.74*	*462.95*	*1,501.05*
All other	–	–	*214.80*	–
RECAPITULATION.				
Maintenance and interest	$46,402.40	$51,445.31	$65,945.52	$78,236.82
Permanent debt (except from sinking funds)	–	2,450.00	2,400.00	5,000.00
Sinking fund requirements from revenue	–	1,000.00	–	–
Outlays	11,994.50	3,966.30	1,671.17	3,188.72
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	25,000.00	22,000.00	45,000.00	35,000.00
Transfers (except to sinking funds) and refunds	28.52	356.64	895.49	601.17
Agency, trust, and investment	13,743.18	17,234.10	15,633.74	14,168.65
Total payments	**$97,168.60**	**$98,452.35**	**$131,545.92**	**$136,195.36**
Balance on hand, including funds	*13,009.90*	*5,062.31*	*1,741.73*	*18,128.16*
GRAND TOTAL	**$110,178.50**	**$103,514.66**	**$133,287.65**	**$154,323.52**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Northfield POPULATION 1,775	Hull POPULATION 1,771	Stockbridge POPULATION 1,764	Northborough POPULATION 1,753
REVENUE.	**$57,380.55**	**$401,084.50**	**$94,866.60**	**$65,687.06**
General	**51,756.14**	**303,249.32**	**93,021.64**	**47,850.16**
Taxes	*45,607.78*	*299,874.71*	*92,397.87*	*44,500.52*
Property, poll, and income	44,770.78	294,002.79	90,450.82	43,267.39
Corporation, bank, etc.	837.00	5,871.92	1,947.05	1,233.13
Licenses and permits	*43.00*	*2,404.50*	*9.00*	*32.00*
Fines and forfeits	–	*784.98*	*360.82*	*155.70*
Grants and gifts	*6,105.36*	*185.13*	*253.95*	*3,161.94*
For expenses	6,105.36	185.13	253.95	3,161.94
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**5,624.41**	**97,835.18**	**1,844.96**	**17,836.90**
Special assessments	–	–	–	*361.33*
To meet expenses	–	–	–	361.33
To meet outlays	–	–	–	–
Privileges	–	–	–	*623.05*
Departmental	*3,465.72*	*4,712.39*	*1,401.08*	*6,403.84*
General government	458.50	–	497.00	1,692.08
Protection of persons and property	53.75	984.77	18.27	1,286.05
Health and sanitation	8.75	219.15	52.61	1,881.20
Highways	1,440.66	42.00	7.00	304.00
Charities	288.15	2,729.50	–	218.87
Soldiers' benefits	288.00	192.00	542.00	486.00
Schools	634.28	42.04	284.20	412.06
Libraries	22.88	62.00	–	93.58
Recreation	–	250.00	–	30.00
Unclassified	270.75	190.93	–	–
Public service enterprises	–	*85,024.58*	–	*4,856.11*
Electric light	–	85,024.58	–	–
Water	–	–	–	4,856.11
All other	–	–	–	–
Cemeteries	*208.53*	*74.21*	*16.00*	*1,246.20*
Interest	*1,950.16*	*8,024.00*	*427.88*	*4,346.37*
On sinking funds	–	1,625.01	–	–
On trust and investment funds	1,759.92	–	427.88	3,337.48
All other	190.24	6,398.99	–	1,008.89
NON-REVENUE.	**$48,508.41**	**$591,769.75**	**$157,753.79**	**$44,011.26**
Offsets to outlays	–	–	–	–
Departmental	–	–	–	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**37,000.00**	**516,213.85**	**135,467.55**	**30,000.00**
Loans, general purposes	–	*221,000.00*	–	–
Loans, public service enterprises	–	–	*35,000.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*37,000.00*	*295,000.00*	*100,000.00*	*30,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	*213.85*	*467.55*	–
Transfers	**443.37**	**15,550.00**	**583.96**	**1,486.54**
From sinking funds	–	*11,750.00*	–	–
All other	*443.37*	*3,800.00*	*583.96*	*1,486.54*
Refunds	**419.21**	**1,251.11**	**59.74**	**9.60**
Agency, trust, and investment	**10,645.83**	**58,754.79**	**21,642.54**	**12,515.12**
Taxes and licenses for State	*6,220.80*	*31,391.71*	*15,120.82*	*8,078.08*
Taxes for county	*3,716.50*	*18,373.51*	*6,521.72*	*2,813.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*708.53*	*8,989.57*	–	*1,624.04*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$57,380.55	$401,084.50	$94,866.60	$65,687.06
Premiums	–	213.85	467.55	–
Municipal indebtedness	37,000.00	516,000.00	135,000.00	30,000.00
Transfers and refunds	862.58	16,801.11	643.70	1,496.14
Agency, trust, and investment	10,645.83	58,754.79	21,642.54	12,515.12
Total receipts	**$105,888.96**	**$992,854.25**	**$252,620.39**	**$109,698.32**
Balance on hand, including funds	*14,371.91*	*48,881.83*	*220.54*	*14,295.04*
GRAND TOTAL	**$120,260.87**	**$1,041,736.08**	**$252,840.93**	**$123,993.36**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Northfield Population 1,775	Hull Population 1,771	Stockbridge Population 1,764	Northborough Population 1,753
Maintenance	**$48,941.19**	**$349,935.92**	**$87,182.53**	**$65,996.80**
Departmental	*48,290.43*	*274,295.65*	*85,531.47*	*61,697.92*
General government	3,196.34	23,859.30	6,982.83	5,579.58
Protection of persons and property	997.88	71,749.75	5,662.26	6,636.88
Health and sanitation	835.00	26,625.40	4,496.96	1,627.17
Highways	15,573.73	62,072.15	22,297.67	10,654.90
Charities	1,248.95	8,917.61	3,176.42	6,569.73
Soldiers' benefits	288.00	1,542.00	486.00	927.71
Schools	23,511.38	64,130.44	36,564.34	23,929.23
Libraries	1,454.67	3,684.10	2,253.95	2,064.07
Recreation	–	7,602.07	1,842.53	344.08
Pensions	–	–	–	–
Unclassified	1,182.48	4,112.83	1,768.51	3,364.57
Public service enterprises	–	*74,257.07*	–	*2,063.06*
Electric light	–	74,257.07	–	–
Water	–	–	–	2,063.06
All other	–	–	–	–
Cemeteries	*650.76*	*1,383.20*	*1,651.06*	*2,230.82*
Administration of trust funds	–	–	–	*5.00*
Interest	**2,870.39**	**22,580.62**	**6,172.28**	**728.55**
Loans, general purposes	*2,870.39*	*22,198.12*	*5,209.78*	*728.55*
Loans, public service enterprises	–	*382.50*	*962.50*	–
Loans, cemeteries	–	–	–	–
Outlays	**100.00**	**121,945.50**	**33,259.01**	**1,190.58**
Departmental	*100.00*	*108,779.61*	*7,067.73*	–
General government	–	–	200.00	–
Protection of persons and property	–	42,327.15	150.00	–
Health and sanitation	–	30,426.23	4,790.48	–
Highways	–	24,271.45	–	–
Charities	–	–	–	–
Schools	100.00	6,159.26	1,781.25	–
Libraries	–	–	–	–
Recreation	–	5,595.52	146.00	–
Unclassified	–	–	–	–
Public service enterprises	–	*13,165.89*	*26,191.28*	–
Electric light	–	13,165.89	–	–
Water	–	–	26,191.28	–
All other	–	–	–	–
Cemeteries	–	–	–	*1,190.58*
Municipal indebtedness	**39,360.00**	**278,636.07**	**103,000.00**	**27,500.00**
From sinking funds	–	*11,750.00*	–	–
From revenue and other sources	*3,360.00*	*26,886.07*	*18,000.00*	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*36,000.00*	*240,000.00*	*85,000.00*	*27,500.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**443.37**	**15,550.00**	**583.96**	**1,486.54**
To sinking funds from revenue	–	*3,800.00*	–	–
All other	*443.37*	*11,750.00*	*583.96*	*1,486.54*
Refunds	**419.21**	**1,251.11**	**59.74**	**9.60**
Agency, trust, and investment	**10,645.83**	**55,037.90**	**21,658.54**	**13,222.25**
Taxes and licenses for State	*6,220.80*	*31,391.71*	*15,120.82*	*8,078.08*
Taxes for county	*3,716.50*	*18,373.51*	*6,521.72*	*2,813.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*708.53*	*5,272.68*	*16.00*	*2,331.17*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$51,811.58	$372,516.54	$93,354.81	$66,725.35
Permanent debt (except from sinking funds)	3,360.00	26,886.07	18,000.00	–
Sinking fund requirements from revenue	–	3,800.00	–	–
Outlays	100.00	121,945.50	33,259.01	1,190.58
Permanent debt from sinking funds	–	11,750.00	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	36,000.00	240,000.00	85,000.00	27,500.00
Transfers (except to sinking funds) and refunds	862.58	13,001.11	643.70	1,496.14
Agency, trust, and investment	10,645.83	55,037.90	21,658.54	13,222.25
Total payments	**$102,779.99**	**$844,937.12**	**$251,916.06**	**$110,134.32**
Balance on hand, including funds	*17,480.88*	*196,798.96*	*924.87*	*13,859.04*
GRAND TOTAL	**$120,260.87**	**$1,041,736.08**	**$252,840.93**	**$123,993.36**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Rutland POPULATION 1,743	Chatham POPULATION 1,737	Salisbury POPULATION 1,701	Raynham POPULATION 1,695
REVENUE.	**$34,657.60**	**$52,002.31**	**$99,126.47**	**$38,760.67**
General	**29,351.82**	**47,415.49**	**93,599.79**	**35,955.16**
Taxes	*22,715.38*	*46,389.33*	*79,762.44*	*27,368.16*
Property, poll, and income	22,411.99	44,412.61	78,884.28	26,057.53
Corporation, bank, etc.	303.39	1,976.72	878.16	1,310.63
Licenses and permits	*52.25*	*188.50*	*3,470.40*	*15.00*
Fines and forfeits	*10.00*	*155.00*	*4,901.00*	*34.00*
Grants and gifts	*6,574.19*	*682.66*	*5,465.95*	*8,538.00*
For expenses	6,574.19	682.66	5,465.95	8,538.00
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**5,305.78**	**4,586.82**	**5,526.68**	**2,805.51**
Special assessments	–	–	*737.37*	*418.04*
To meet expenses	–	–	737.37	418.04
To meet outlays	–	–	–	–
Privileges	–	*536.69*	–	*20.00*
Departmental	*979.10*	*2,143.50*	*2,622.65*	*1,604.55*
General government	348.55	–	21.40	25.00
Protection of persons and property	67.86	440.39	339.16	103.50
Health and sanitation	–	–	–	56.35
Highways	–	–	543.00	–
Charities	184.27	866.11	694.84	394.89
Soldiers' benefits	216.00	648.00	744.00	548.00
Schools	87.00	183.00	225.87	259.50
Libraries	58.99	–	54.38	–
Recreation	–	–	–	–
Unclassified	16.43	6.00	–	217.31
Public service enterprises	*3,999.10*	–	–	–
Electric light	–	–	–	–
Water	3,991.70	–	–	–
All other	7.40	–	–	–
Cemeteries	–	–	–	*164.27*
Interest	*327.58*	*1,906.63*	*2,166.66*	*598.65*
On sinking funds	–	–	–	–
On trust and investment funds	–	1,550.00	742.78	33.28
All other	327.58	356.63	1,423.88	565.37
NON-REVENUE.	**$47,128.00**	**$38,111.28**	**$124,445.65**	**$24,997.65**
Offsets to outlays	–	–	**42,222.96**	–
Departmental	–	–	*42,222.96*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**41,000.00**	**18,600.00**	**70,000.00**	**17,000.00**
Loans, general purposes	*3,500.00*	*3,600.00*	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*37,500.00*	*15,000.00*	*70,000.00*	*17,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**7.80**	**1,550.00**	–	**20.00**
From sinking funds	–	–	–	–
All other	*7.80*	*1,550.00*	–	*20.00*
Refunds	**25.00**	**68.20**	**469.24**	**12.00**
Agency, trust, and investment	**6,095.20**	**17,893.08**	**11,753.45**	**7,965.65**
Taxes and licenses for State	*4,548.20*	*8,243.20*	*7,214.40*	*5,652.80*
Taxes for county	*1,547.00*	*8,804.27*	*4,006.98*	*1,867.10*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	–	*845.61*	*532.07*	*445.75*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$34,657.60	$52,002.31	$141,349.43	$38,760.67
Premiums	–	–	–	–
Municipal indebtedness	41,000.00	18,600.00	70,000.00	17,000.00
Transfers and refunds	32.80	1,618.20	469.24	32.00
Agency, trust, and investment	6,095.20	17,893.08	11,753.45	7,965.65
Total receipts	**$81,785.60**	**$90,113.59**	**$223,572.12**	**$63,758.32**
Balance on hand, including funds	*1,033.40*	*8,195.02*	*11,585.53*	*13,553.06*
GRAND TOTAL	**$82,819.00**	**$98,308.61**	**$235,157.65**	**$77,311.38**

Graded According to Population of 1920 — Continued.

PAYMENTS.	**Rutland** POPULATION 1,743	**Chatham** POPULATION 1,737	**Salisbury** POPULATION 1,701	**Raynham** POPULATION 1,695
Maintenance	**$36,308.58**	**$50,921.23**	**$65,758.37**	**$43,102.93**
Departmental	*32,900.29*	*50,921.23*	*65,728.37*	*42,750.76*
General government	2,747.20	4,214.36	5,275.81	3,252.43
Protection of persons and property	849.07	3,588.94	16,414.77	2,523.79
Health and sanitation	139.75	1,697.95	1,290.82	1,472.50
Highways	9,131.91	17,031.48	11,650.99	8,814.39
Charities	2,553.82	3,346.11	3,581.10	3,739.30
Soldiers' benefits	188.00	702.00	1,122.75	634.70
Schools	16,286.15	18,090.32	24,835.26	21,729.83
Libraries	391.39	500.00	718.08	234.67
Recreation	–	184.62	514.50	–
Pensions	–	–	–	–
Unclassified	613.00	1,565.45	324.29	349.15
Public service enterprises	*3,408.29*	–	–	–
Electric light	–	–	–	–
Water	3,408.29	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	*352.17*
Administration of trust funds	–	–	*30.00*	–
Interest	**1,833.72**	**828.17**	**5,337.01**	**1,053.63**
Loans, general purposes	*1,586.26*	*828.17*	*5,337.01*	*1,053.63*
Loans, public service enterprises	*247.46*	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**4,521.61**	**4,696.57**	**53,574.40**	**3,768.00**
Departmental	*4,521.61*	*4,696.57*	*53,574.40*	*3,768.00*
General government	–	–	–	–
Protection of persons and property	4,030.94	–	–	3,500.00
Health and sanitation	–	–	348.51	–
Highways	–	4,696.57	53,225.89	268.00
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	490.67	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**33,800.00**	**17,900.00**	**56,000.00**	**20,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*1,800.00*	*2,900.00*	*6,000.00*	*3,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*32,000.00*	*15,000.00*	*50,000.00*	*17,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**7.80**	**1,550.00**	**–**	**20.00**
To sinking funds from revenue	–	–	–	–
All other	*7.80*	*1,550.00*	–	*20.00*
Refunds	**25.00**	**68.20**	**469.24**	**12.00**
Agency, trust, and investment	**6,095.20**	**17,893.08**	**12,111.23**	**7,978.93**
Taxes and licenses for State	*4,548.20*	*8,243.20*	*7,214.40*	*5,652.80*
Taxes for county	*1,547.00*	*8,804.27*	*4,006.98*	*1,867.10*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	–	*845.61*	*889.85*	*459.03*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$38,142.30	$51,749.40	$71,095.38	$44,156.56
Permanent debt (except from sinking funds)	1,800.00	2,900.00	6,000.00	3,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	4,521.61	4,696.57	53,574.40	3,768.00
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	32,000.00	15,000.00	50,000.00	17,000.00
Transfers (except to sinking funds) and refunds	32.80	1,618.20	469.24	32.00
Agency, trust, and investment	6,095.20	17,893.08	12,111.23	7,978.93
Total payments	**$82,591.91**	**$93,857.25**	**$193,250.25**	**$75,935.49**
Balance on hand, including funds	*227.09*	*4,451.36*	*41,907.40*	*1,375.89*
GRAND TOTAL	**$82,819.00**	**$98,308.61**	**$235,157.65**	**$77,311.38**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Upton POPULATION 1,693	Lunenburg POPULATION 1,634	Hamilton POPULATION 1,631	West Boylston POPULATION 1,624
REVENUE.	**$54,293.04**	**$53,775.86**	**$109,874.50**	**$58,356.46**
General	**47,248.64**	**44,964.63**	**105,189.39**	**42,588.72**
Taxes	*40,502.67*	*39,026.45*	*104,208.03*	*38,019.78*
Property, poll, and income	39,478.72	38,593.35	92,693.72	37,640.91
Corporation, bank, etc.	1,023.95	433.10	11,514.31	378.87
Licenses and permits	*29.50*	*587.50*	*67.50*	*12.00*
Fines and forfeits	*2.96*	*92.66*	*40.00*	*27.50*
Grants and gifts	*6,713.51*	*5,258.02*	*873.86*	*4,529.44*
For expenses	6,713.51	5,258.02	873.86	4,445.34
For outlays	–	–	–	84.10
All other	–	–	–	–
Commercial	**7,044.40**	**8,811.23**	**4,685.11**	**15,767.74**
Special assessments	–	*1,546.47*	*1,549.24*	*634.30*
To meet expenses	–	1,546.47	1,549.24	634.30
To meet outlays	–	–	–	–
Privileges	–	*1,149.45*	*134.30*	–
Departmental	*5,907.39*	*4,062.40*	*2,068.04*	*3,638.50*
General government	695.00	234.00	49.31	–
Protection of persons and property	45.73	858.47	160.15	142.86
Health and sanitation	–	–	–	126.25
Highways	59.00	710.92	178.10	–
Charities	3,464.54	2,060.87	813.87	3,149.86
Soldiers' benefits	1,314.00	126.00	210.00	134.00
Schools	304.50	12.36	475.15	14.81
Libraries	13.62	33.78	32.50	46.78
Recreation	–	–	–	9.77
Unclassified	11.00	26.00	148.96	14.17
Public service enterprises	–	*17.57*	*11.77*	*10,519.74*
Electric light	–	17.57	–	10,519.74
Water	–	–	–	–
All other	–	–	11.77	–
Cemeteries	*644.71*	*233.83*	*260.86*	*175.42*
Interest	*492.30*	*1,801.51*	*660.90*	*799.78*
On sinking funds	–	–	–	–
On trust and investment funds	45.00	288.37	74.66	166.02
All other	447.30	1,513.14	586.24	633.76
NON-REVENUE.	**$22,892.43**	**$29,748.87**	**$97,398.22**	**$17,079.58**
Offsets to outlays	–	–	–	**157.35**
Departmental	–	–	–	–
Public service enterprises	–	–	–	*157.35*
Cemeteries	–	–	–	–
Municipal indebtedness	**14,658.54**	**20,000.00**	**75,000.00**	**10,000.00**
Loans, general purposes	–	–	–	*10,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*14,000.00*	*20,000.00*	*75,000.00*	–
Unpaid warrants or orders, current year	*658.54*	–	–	–
Premiums	–	–	–	–
Transfers	**45.00**	**342.81**	**192.91**	**446.93**
From sinking funds	–	–	–	–
All other	*45.00*	*342.81*	*192.91*	*446.93*
Refunds	**8.78**	**65.35**	**40.20**	**44.47**
Agency, trust, and investment	**8,180.11**	**9,340.71**	**22,165.11**	**6,430.83**
Taxes and licenses for State	*5,667.40*	*6,361.40*	*12,582.04*	*4,631.80*
Taxes for county	*2,039.00*	*2,391.00*	*7,808.46*	*1,617.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*473.71*	*588.31*	*1,774.61*	*182.03*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$54,293.04	$53,775.86	$109,874.50	$58,513.81
Premiums	–	–	–	–
Municipal indebtedness	14,658.54	20,000.00	75,000.00	10,000.00
Transfers and refunds	53.78	408.16	233.11	491.40
Agency, trust, and investment	8,180.11	9,340.71	22,165.11	6,430.83
Total receipts	**$77,185.47**	**$83,524.73**	**$207,272.72**	**$75,436.04**
Balance on hand, including funds	*1,181.52*	*8,097.81*	*22,115.50*	*27,491.01*
GRAND TOTAL	**$78,366.99**	**$91,622.54**	**$229,388.22**	**$102,927.05**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Upton Population 1,693	Lunenburg Population 1,634	Hamilton Population 1,631	West Boylston Population 1,624
Maintenance	**$51,215.11**	**$52,707.66**	**$99,483.01**	**$53,510.26**
Departmental	*50,221.84*	*51,880.23*	*98,249.00*	*44,893.59*
General government	3,301.64	4,108.66	13,984.09	2,875.34
Protection of persons and property	1,963.80	5,285.36	9,434.01	831.12
Health and sanitation	344.13	1,779.55	1,077.20	1,302.11
Highways	11,137.99	11,144.72	22,629.66	6,060.30
Charities	7,909.25	3,414.21	3,481.50	6,415.86
Soldiers' benefits	1,845.07	120.00	690.18	144.00
Schools	21,987.82	23,519.55	43,718.78	23,923.37
Libraries	543.33	1,277.43	2,174.64	1,901.40
Recreation	–	362.66	90.02	609.90
Pensions	–	–	–	–
Unclassified	1,188.81	868.09	968.92	830.19
Public service enterprises	–	*1.16*	–	*8,342.07*
Electric light	–	1.16	–	8,342.07
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*993.27*	*826.27*	*1,234.01*	*274.60*
Administration of trust funds	–	–	–	–
Interest	**486.14**	**500.00**	**3,181.27**	**140.00**
Loans, general purposes	*486.14*	*500.00*	*3,181.27*	–
Loans, public service enterprises	–	–	–	*140.00*
Loans, cemeteries	–	–	–	–
Outlays	**4,422.67**	**1,565.05**	**13,911.36**	**15,821.58**
Departmental	*4,422.67*	*1,565.05*	*13,911.36*	*11,817.54*
General government	130.00	–	–	–
Protection of persons and property	279.15	–	4,502.98	–
Health and sanitation	–	–	242.94	–
Highways	1,604.42	400.00	3,490.44	1,015.00
Charities	–	–	–	–
Schools	–	1,165.05	5,675.00	9,771.87
Libraries	–	–	–	176.57
Recreation	–	–	–	854.10
Unclassified	2,409.10	–	–	–
Public service enterprises	–	–	–	*4,004.04*
Electric light	–	–	–	4,004.04
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**14,000.00**	**20,000.00**	**71,980.00**	**1,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	–	*1,980.00*	*1,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*14,000.00*	*20,000.00*	*70,000.00*	–
Warrants or orders, previous years	–	–	–	–
Transfers	**45.00**	**342.81**	**192.91**	**446.93**
To sinking funds from revenue	–	–	–	–
All other	*45.00*	*342.81*	*192.91*	*446.93*
Refunds	**8.78**	**65.35**	**40.20**	**44.47**
Agency, trust, and investment	**8,180.11**	**9,291.11**	**21,965.21**	**6,537.74**
Taxes and licenses for State	*5,667.40*	*6,361.40*	*12,582.04*	*4,631.80*
Taxes for county	*2,039.00*	*2,391.00*	*7,808.46*	*1,617.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*473.71*	*538.71*	*1,574.71*	*288.94*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$51,701.25	$53,207.66	$102,664.28	$53,650.26
Permanent debt (except from sinking funds)	–	–	1,980.00	1,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	4,422.67	1,565.05	13,911.36	15,821.58
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	14,000.00	20,000.00	70,000.00	–
Transfers (except to sinking funds) and refunds	53.78	408.16	233.11	491.40
Agency, trust, and investment	8,180.11	9,291.11	21,965.21	6,537.74
Total payments	**$78,357.81**	**$84,471.98**	**$210,753.96**	**$77,500.98**
Balance on hand, including funds	*9.18*	*7,150.56*	*18,634.26*	*25,426.07*
GRAND TOTAL	**$78,366.99**	**$91,622.54**	**$229,388.22**	**$102,927.05**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Colrain POPULATION 1,607	Townsend POPULATION 1,575	Sturbridge POPULATION 1,573	Sherborn POPULATION 1,558
REVENUE.	**$47,918.53**	**$64,485.73**	**$35,762.61**	**$59,042.84**
General	**46,299.14**	**57,653.19**	**33,095.59**	**52,753.95**
Taxes	*36,244.33*	*52,140.89*	*24,950.81*	*48,104.45*
Property, poll, and income	34,502.85	47,386.24	22,545.56	42,478.10
Corporation, bank, etc.	1,741.48	4,754.65	2,405.25	5,626.35
Licenses and permits	*5.00*	*32.00*	*27.50*	*15.00*
Fines and forfeits	–	*93.56*	–	–
Grants and gifts	*10,049.81*	*5,386.74*	*8,117.28*	*4,634.50*
For expenses	9,949.81	5,386.74	8,117.28	4,634.50
For outlays	100.00	–	–	–
All other	–	–	–	–
Commercial	**1,619.39**	**6,832.54**	**2,667.02**	**6,288.89**
Special assesssments	–	*312.50*	–	*1,004.39*
To meet expenses	–	312.50	–	1,004.39
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*878.44*	*4,662.16*	*1,488.80*	*2,485.74*
General government	–	964.07	123.00	117.50
Protection of persons and property	–	466.00	19.38	1,674.11
Health and sanitation	–	–	–	–
Highways	121.02	36.80	4.05	4.50
Charities	253.85	1,862.46	995.96	304.11
Soldiers' benefits	216.00	560.00	216.00	48.00
Schools	254.95	540.58	87.55	337.52
Libraries	25.62	232.25	25.26	–
Recreation	–	–	–	–
Unclassified	7.00	–	17.60	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	*1,455.18*	*394.12*	*914.47*
Interest	*740.95*	*402.70*	*784.10*	*1,384.29*
On sinking funds	–	–	–	–
On trust and investment funds	740.95	59.27	483.09	1,087.61
All other	–	343.43	301.01	796.68
NON-REVENUE.	**$35,856.15**	**$55,189.70**	**$27,236.32**	**$62,514.23**
Offsets to outlays	**1,599.98**	–	–	**4,500.00**
Departmental	*1,599.98*	–	–	*4,500.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**25,000.00**	**44,712.68**	**20,000.00**	**46,484.36**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Tmporary loans (including revenue loans)	*25,000.00*	*44,000.00*	*20,000.00*	*44,000.00*
Unpaid warrants or orders, current year	–	*712.68*	–	*2,484.36*
Premiums	–	–	–	–
Transfers	**647.89**	**258.90**	**219.51**	**2,010.30**
From sinking funds	–	–	–	–
All other	*647.89*	*258.90*	*219.51*	*2,010.30*
Refunds	**181.55**	**196.41**	**116.32**	**40.15**
Agency, trust, and investment	**8,426.73**	**10,021.71**	**6,900.49**	**9,479.42**
Taxes and licenses for State	*5,146.60*	*6,270.13*	*4,761.20*	*6,229.00*
Taxes for county	*2,928.15*	*2,164.58*	*1,547.00*	*2,612.42*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*97.15*	*1,587.00*	*592.29*	*638.00*
All other	*254.83*	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$49,518.51	$64,485.73	$35,762.61	$63,542.84
Premiums	–	–	–	–
Municipal indebtedness	25,000.00	44,712.68	20,000.00	46,484.36
Transfers and refunds	829.44	455.31	335.83	2,050.45
Agency, trust, and investment	8,426.73	10,021.71	6,900.49	9,479.42
Total receipts	**$83,774.68**	**$119,675.43**	**$62,998.93**	**$121,557.07**
Balance on hand, including funds	*2,088.95*	*614.31*	*10,035.31*	*10,225.54*
GRAND TOTAL	**$85,863.63**	**$120,289.74**	**$73,034.24**	**$131,782.61**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Colrain Population 1,607	Townsend Population 1,575	Sturbridge Population 1,573	Sherborn Population 1,558
Maintenance	**$43,726.18**	**$61,505.17**	**$42,856.76**	**$52,618.33**
Departmental	*43,726.18*	*59,728.62*	*42,091.68*	*51,063.40*
General government	2,147.33	5,065.22	2,365.72	3,530.35
Protection of persons and property	315.31	5,526.12	795.67	3,568.82
Health and sanitation	712.44	441.87	562.21	1,064.45
Highways	9,985.37	11,540.28	9,503.93	18,476.98
Charities	1,809.59	7,182.93	4,514.46	1,897.75
Soldiers' benefits	216.00	436.52	637.00	120.00
Schools	27,244.37	26,821.31	21,659.44	19,395.77
Libraries	740.80	993.07	573.57	1,492.40
Recreation	–	565.56	100.00	185.92
Pensions	–	–	–	–
Unclassified	554.97	1,155.74	1,379.68	1,330.96
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	*1,776.55*	*765.08*	*1,554.93*
Administration of trust funds	–	–	–	–
Interest	**929.34**	**1,474.02**	**1,011.36**	**1,924.85**
Loans, general purposes	*929.34*	*1,474.02*	*1,011.36*	*1,924.85*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**3,455.28**	**795.07**	**2,900.00**	**9,726.93**
Departmental	*3,455.28*	*795.07*	*2,900.00*	*9,726.93*
General government	–	–	–	606.00
Protection of persons and property	–	639.85	–	–
Health and sanitation	–	155.22	–	187.33
Highways	3,358.13	–	2,900.00	8,483.60
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	97.15	–	–	450.00
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**25,000.00**	**38,900.00**	**16,000.00**	**53,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	*900.00*	–	*1,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*25,000.00*	*38,000.00*	*16,000.00*	*52,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**647.89**	**258.90**	**219.51**	**2,010.30**
To sinking funds from revenue	–	–	–	–
All other	*647.89*	*258.90*	*219.51*	*2,010.30*
Refunds	**181.55**	**196.41**	**116.32**	**40.15**
Agency, trust, and investment	**8,692.10**	**10,021.71**	**7,115.01**	**9,772.98**
Taxes and licenses for State	*5,146.60*	*6,270.13*	*4,761.20*	*6,229.00*
Taxes for county	*2,928.15*	*2,164.58*	*1,547.00*	*2,612.42*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*362.52*	*1,587.00*	*806.81*	*931.56*
All other	*254.83*	–	–	–

RECAPITULATION.				
Maintenance and interest	$44,655.52	$62,979.19	$43,868.12	$54,543.18
Permanent debt (except from sinking funds)	–	900.00	–	1,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	3,455.28	795.07	2,900.00	9,726.93
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	25,000.00	38,000.00	16,000.00	52,000.00
Transfers (except to sinking funds) and refunds	829.44	455.31	335.83	2,050.45
Agency, trust, and investment	8,692.10	10,021.71	7,115.01	9,772.98
Total payments	**$82,632.34**	**$113,151.28**	**$70,218.96**	**$129,093.54**
Balance on hand, including funds	*3,231.29*	*7,138.46*	*2,815.28*	*2,689.07*
GRAND TOTAL	**$85,863.63**	**$120,289.74**	**$73,034.24**	**$131,782.61**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Duxbury POPULATION 1,553	Dennis POPULATION 1,536	Freetown POPULATION 1,532	West Newbury POPULATION 1,492
REVENUE.	**$96,991.00**	**$47,567.57**	**$61,222.88**	**$46,316.25**
General	**89,284.17**	**44,461.11**	**57,926.71**	**41,533.11**
Taxes	*88,222.47*	*41,149.90*	*50,709.47*	*35,233.31*
Property, poll, and income	86,261.79	40,321.44	49,112.58	34,214.49
Corporation, bank, etc.	1,960.68	828.46	1,596.89	1,018.82
Licenses and permits	*78.00*	*93.00*	*38.00*	*25.00*
Fines and forfeits	*9.10*	*10.50*	–	*110.00*
Grants and gifts	*974.60*	*3,207.71*	*7,179.24*	*6,164.80*
For expenses	974.60	3,207.71	7,179.24	6,164.80
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**7,706.83**	**3,106.46**	**3,296.17**	**4,783.14**
Special assessments	*901.75*	–	*272.54*	*986.33*
To meet expenses	901.75	–	272.54	986.33
To meet outlays	–	–	–	–
Privileges	–	*35.13*	–	*144.81*
Departmental	*4,406.39*	*2,384.86*	*1,655.13*	*2,674.83*
General government	59.15	73.25	256.50	77.05
Protection of persons and property	310.29	882.70	14.16	204.14
Health and sanitation	–	342.28	–	–
Highways	1,140.64	8.50	259.92	2.00
Charities	1,855.31	339.13	279.08	873.50
Soldiers' benefits	1,041.00	708.00	636.00	1,100.00
Schools	–	31.00	188.93	313.91
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	20.54	104.23
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*752.48*	–	*307.07*	–
Interest	*1,646.21*	*686.47*	*1,061.43*	*977.17*
On sinking funds	–	–	–	–
On trust and investment funds	155.74	231.00	51.99	424.49
All other	1,490.47	455.47	1,009.44	552.68
NON-REVENUE.	**$109,445.10**	**$26,986.70**	**$68,435.40**	**$42,892.83**
Offsets to outlays	**9,975.00**	–	**2,500.00**	**3,000.00**
Departmental	*9,975.00*	–	*2,500.00*	*3,000.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**80,000.00**	**15,000.00**	**57,000.00**	**30,400.00**
Loans, general purposes	–	–	*5,000.00*	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*80,000.00*	*15,000.00*	*52,000.00*	*30,400.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	–	–	**1,229.80**
From sinking funds	–	–	–	–
All other	–	–	–	*1,229.80*
Refunds	**45.62**	**468.97**	**237.43**	**54.33**
Agency, trust, and investment	**19,424.48**	**11,517.73**	**8,697.97**	**8,208.70**
Taxes and licenses for State	*11,008.00*	*5,871.00*	*5,251.20*	*4,470.20*
Taxes for county	*5,883.14*	*5,619.75*	*1,800.41*	*2,260.34*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,533.34*	*26.98*	*1,646.36*	*1,478.16*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$106,966.00	$47,567.57	$63,722.88	$49,316.25
Premiums	–	–	–	–
Municipal indebtedness	80,000.00	15,000.00	57,000.00	30,400.00
Transfers and refunds	45.62	468.97	237.43	1,284.13
Agency, trust, and investment	19,424.48	11,517.73	8,697.97	8,208.70
Total receipts	**$206,436.10**	**$74,554.27**	**$129,658.28**	**$89,209.08**
Balance on hand, including funds	*16,836.53*	*10,801.32*	*227.98*	*1,212.55*
GRAND TOTAL	**$223,272.63**	**$85,355.59**	**$129,886.26**	**$90,421.63**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Duxbury Population 1,553	Dennis Population 1,536	Freetown Population 1,532	West Newbury Population 1,492
Maintenance	**$72,803.89**	**$40,957.20**	**$48,976.83**	**$43,542.08**
Departmental	*70,622.41*	*40,957.20*	*48,653.53*	*43,542.08*
General government	7,165.22	4,188.63	3,441.54	2,727.96
Protection of persons and property	3,709.15	1,710.37	2,240.88	4,185.16
Health and sanitation	2,604.18	924.91	1,424.99	385.42
Highways	12,495.62	9,315.41	16,227.79	7,982.50
Charities	6,987.58	4,316.84	2,133.75	1,523.52
Soldiers' benefits	884.00	672.00	496.00	2,029.57
Schools	34,384.94	19,113.09	21,583.94	23,324.67
Libraries	545.00	50.00	496.04	888.54
Recreation	–	–	–	–
Pensions	–	–	–	–
Unclassified	1,846.72	665.95	608.60	494.74
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*2,181.48*	–	*323.30*	–
Administration of trust funds	–	–	–	–
Interest	**5,481.55**	**898.50**	**2,772.08**	**1,485.92**
Loans, general purposes	*5,481.55*	*898.50*	*2,772.08*	*1,485.92*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**22,276.11**	–	**7,395.53**	**4,507.35**
Departmental	*22,276.11*	–	*7,395.53*	*4,507.35*
General government	–	–	–	–
Protection of persons and property	–	–	124.65	–
Health and sanitation	9,554.75	–	–	–
Highways	11,682.61	–	7,270.88	4,507.35
Charities	150.00	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	–
Recreation	153.75	–	–	–
Unclassified	735.00	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**92,200.00**	**22,000.00**	**49,975.94**	**30,900.00**
From sinking funds	–	–	–	–
From revenue and other sources	*12,200.00*	*2,000.00*	*4,500.00*	[1] *1,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*80,000.00*	*20,000.00*	*44,500.00*	*29,900.00*
Warrants or orders, previous years	–	–	*975.94*	–
Transfers	–	–	–	**1,229.80**
To sinking funds from revenue	–	–	–	–
All other	–	–	–	*1,229.80*
Refunds	**45.62**	**468.97**	**237.43**	**54.33**
Agency, trust, and investment	**19,535.22**	**11,517.73**	**8,749.96**	**7,129.53**
Taxes and licenses for State	*11,008.00*	*5,871.00*	*5,251.20*	*4,470.20*
Taxes for county	*5,883.14*	*5,619.75*	*1,800.41*	*2,260.34*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,644.08*	*26.98*	*1,698.35*	*398.99*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$78,285.44	$41,855.70	$51,748.91	$45,028.00
Permanent debt (except from sinking funds)	12,200.00	2,000.00	4,500.00	[1] 1,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	22,276.11	–	7,395.53	4,507.35
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	80,000.00	20,000.00	45,475.94	29,900.00
Transfers (except to sinking funds) and refunds	45.62	468.97	237.43	1,284.13
Agency, trust, and investment	19,535.22	11,517.73	8,749.96	7,129.53
Total payments	**$212,342.39**	**$75,842.40**	**$118,107.77**	**$88,849.01**
Balance on hand, including funds	*10,930.24*	*9,513.19*	*11,778.49*	*1,572.62*
GRAND TOTAL	**$223,272.63**	**$85,355.59**	**$129,886.26**	**$90,421.63**

[1] Paid from trust fund.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Millis POPULATION 1,485	Essex POPULATION 1,478	Cheshire POPULATION 1,476	Sandwich POPULATION 1,458
REVENUE.	**$107,064.61**	**$42,593.11**	**$37,612.20**	**$58,319.39**
General	**82,951.11**	**33,911.43**	**34,743.48**	**51,371.06**
Taxes	*79,409.91*	*30,068.07*	*29,345.25*	*47,526.70*
Property, poll, and income	55,151.92	28,665.67	27,522.53	45,373.01
Corporation, bank, etc.	24,257.99	1,402.40	1,817.72	2,153.69
Licenses and permits	*164.80*	*49.00*	*38.50*	*88.00*
Fines and forfeits	*435.27*	*200.00*	–	*50.00*
Grants and gifts	*2,891.13*	*3,594.36*	*5,364.73*	*3,706.36*
For expenses	2,891.13	3,594.36	5,364.73	3,531.36
For outlays	–	–	–	175.00
All other	–	–	–	–
Commercial	**24,113.50**	**8,681.68**	**2,868.72**	**6,948.33**
Special assessments	*16,092.48*	*687.75*	–	*473.05*
To meet expenses	4,390.80	687.75	–	473.05
To meet outlays	11,701.68	–	–	–
Privileges	–	*486.79*	–	*5.00*
Departmental	*758.53*	*5,515.12*	*1,442.92*	*3,992.82*
General government	–	229.95	191.02	460.90
Protection of persons and property	538.61	34.34	43.55	1,134.96
Health and sanitation	–	–	–	–
Highways	12.00	1,214.70	187.81	–
Charities	–	917.77	10.03	1,639.96
Soldiers' benefits	6.00	1,092.00	618.00	386.60
Schools	91.50	9.75	213.51	294.00
Libraries	–	8.55	–	77.00
Recreation	–	–	–	–
Unclassified	110.42	2,008.06	179.00	–
Public service enterprises	*4,961.48*	–	–	*137.27*
Electric light	–	–	–	–
Water	4,961.48	–	–	–
All other	–	–	–	137.27
Cemeteries	*300.22*	*374.75*	*602.83*	*7.15*
Interest	*2,000.79*	*1,617.27*	*822.97*	*2,333.04*
On sinking funds	1,536.05	–	–	–
On trust and investment funds	244.52	1,264.43	701.23	1,274.40
All other	220.22	352.84	121.74	1,058.64
NON-REVENUE.	**$71,963.04**	**$31,224.94**	**$26,941.41**	**$43,445.93**
Offsets to outlays	**6,353.55**	**500.00**	–	–
Departmental	*6,353.55*	*500.00*	–	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**36,500.00**	**17,400.00**	**19,000.00**	**31,000.00**
Loans, general purposes	–	*2,400.00*	–	–
Loans, public service enterprises	*2,500.00*	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*34,000.00*	*15,000.00*	*19,000.00*	*31,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**15,104.26**	**1,125.68**	**650.00**	**1,264.40**
From sinking funds	–	–	–	–
All other	*15,104.26*	*1,125.68*	*650.00*	*1,264.40*
Refunds	**47.52**	**90.00**	**18.38**	**67.67**
Agency, trust, and investment	**13,957.71**	**12,109.26**	**7,273.03**	**11,113.86**
Taxes and licenses for State	*7,067.00*	*5,592.40*	*4,323.60*	*5,433.40*
Taxes for county	*3,469.07*	*2,979.54*	*1,630.43*	*5,432.42*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*3,421.64*	*3,537.32*	*1,319.00*	*242.04*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$113,418.16	$43,093.11	$37,612.20	$58,319.39
Premiums	–	–	–	–
Municipal indebtedness	36,500.00	17,400.00	19,000.00	31,000.00
Transfers and refunds	15,151.78	1,215.68	668.38	1,332.07
Agency, trust, and investment	13,957.71	12,109.26	7,273.03	11,113.86
Total receipts	**$179,027.65**	**$73,818.05**	**$64,553.61**	**$101,765.32**
Balance on hand, including funds	*196.90*	*11,344.05*	*1,389.94*	*20,096.84*
GRAND TOTAL	**$179,224.55**	**$85,162.10**	**$65,943.55**	**$121,862.16**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Millis Population 1,485	Essex Population 1,478	Cheshire Population 1,476	Sandwich Population 1,458
Maintenance	**$52,986.66**	**$45,889.77**	**$31,425.34**	**$59,133.78**
Departmental	*47,245.98*	*45,167.32*	*30,801.31*	*59,076.63*
General government	2,743.10	3,105.43	3,608.48	5,428.30
Protection of persons and property	6,976.62	4,831.55	287.28	4,566.79
Health and sanitation	2,437.58	1,006.90	555.90	2,235.91
Highways	10,087.78	11,015.15	7,819.70	9,753.45
Charities	1,963.78	3,800.68	988.10	5,824.12
Soldiers' benefits	72.00	1,808.00	594.00	336.00
Schools	21,634.19	17,011.20	15,531.98	27,852.28
Libraries	167.86	957.41	234.63	1,893.19
Recreation	–	–	–	792.89
Pensions	–	–	–	–
Unclassified	1,163.07	1,631.00	1,181.24	393.70
Public service enterprises	*5,221.28*	–	–	–
Electric light	–	–	–	–
Water	5,207.48	–	–	–
All other	13.80	–	–	–
Cemeteries	*519.40*	*717.45*	*624.03*	*47.15*
Administration of trust funds	–	*5.00*	–	*10.00*
Interest	**7,053.14**	**427.29**	**641.62**	**2,195.28**
Loans, general purposes	*5,066.90*	*427.29*	*641.62*	*2,195.28*
Loans, public service enterprises	*1,986.24*	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**19,240.31**	**5,944.27**	**1,564.08**	**1,629.79**
Departmental	*16,400.54*	*5,944.27*	*1,564.08*	*1,629.79*
General government	–	132.69	–	–
Protection of persons and property	–	4,282.67	–	–
Health and sanitation	129.34	–	–	–
Highways	14,191.70	–	1,329.08	1,629.79
Charities	–	–	–	–
Schools	2,079.50	315.05	235.00	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	1,213.86	–	–
Public service enterprises	*2,839.77*	–	–	–
Electric light	–	–	–	–
Water	2,839.77	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**43,936.20**	**15,000.00**	**17,340.00**	**30,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	*6,100.00*	–	*1,340.00*	*4,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*34,800.00*	*15,000.00*	*16,000.00*	*26,000.00*
Warrants or orders, previous years	*3,036.20*	–	–	–
Transfers	**15,104.26**	**1,125.68**	**650.00**	**1,264.40**
To sinking funds from revenue	*749.05*	–	–	–
All other	*14,355.21*	*1,125.68*	*650.00*	*1,264.40*
Refunds	**47.52**	**90.00**	**18.38**	**67.67**
Agency, trust, and investment	**29,982.21**	**11,376.01**	**7,335.86**	**11,113.86**
Taxes and licenses for State	*7,067.00*	*5,592.40*	*4,323.60*	*5,439.40*
Taxes for county	*3,469.07*	*2,979.54*	*1,630.43*	*5,432.42*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*19,446.14*	*2,804.07*	*1,381.83*	*242.04*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$60,039.80	$46,317.06	$32,066.96	$61,329.06
Permanent debt (except from sinking funds)	6,100.00	–	1,340.00	4,500.00
Sinking fund requirements from revenue	749.05	–	–	–
Outlays	19,240.31	5,944.27	1,564.08	1,629.79
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	37,836.20	15,000.00	16,000.00	26,000.00
Transfers (except to sinking funds) and refunds	14,402.73	1,215.68	668.38	1,332.07
Agency, trust, and investment	29,982.21	11,376.01	7,335.86	11,113.86
Total payments	**$168,350.30**	**$79,853.02**	**$58,975.28**	**$105,904.78**
Balance on hand, including funds	*10,874.25*	*5,309.08*	*6,968.27*	*15,957.38*
GRAND TOTAL	**$179,224.55**	**$85,162.10**	**$65,943.55**	**$121,862.16**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Brookfield POPULATION 1,437	Shelburne POPULATION 1,436	Sheffield POPULATION 1,435	Buckland POPULATION 1,433
REVENUE.	**$41,835.67**	**$62,555.44**	**$38,525.43**	**$56,520.32**
General	**36,307.46**	**59,962.47**	**37,721.67**	**53,386.86**
Taxes	*30,642.31*	*47,494.05*	*30,546.45*	*49,418.15*
Property, poll, and income	27,189.64	46,361.27	22,422.25	46,619.12
Corporation, bank, etc.	3,452.67	1,132.78	8,124.20	2,799.03
Licenses and permits	*3.00*	*24.00*	*6.00*	*26.00*
Fines and forfeits	*16.70*	–	*92.93*	–
Grants and gifts	*5,646.45*	*12,444.42*	*7,076.29*	*3,942.71*
For expenses	5,583.20	12,444.42	7,076.29	3,942.71
For outlays	62.25	–	–	–
All other	–	–	–	–
Commercial	**5,528.21**	**2,592.97**	**803.76**	**3,133.46**
Special assessments	–	–	–	–
To meet expenses	–	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*1,669.22*	*2,402.82*	*668.73*	*2,349.32*
General government	314.39	1,607.42	159.50	925.00
Protection of persons and property	33.75	12.90	22.18	48.28
Health and sanitation	–	20.00	–	2.25
Highways	–	117.89	–	135.02
Charities	121.33	–	119.64	587.69
Soldiers' benefits	768.00	432.00	248.00	320.00
Schools	376.18	190.61	60.00	288.72
Libraries	55.57	–	59.41	–
Recreation	–	–	–	–
Unclassified	–	22.00	–	42.36
Public service enterprises	*2,454.49*	–	*43.83*	–
Electric light	–	–	–	–
Water	2,454.49	–	–	–
All other	–	–	43.83	–
Cemeteries	*478.80*	–	–	–
Interest	*925.70*	*190.15*	*91.20*	*784.14*
On sinking funds	–	–	–	425.88
On trust and investment funds	498.75	140.00	59.07	–
All other	426.95	50.15	32.13	358.26
NON-REVENUE.	**$30,159.12**	**$39,869.19**	**$19,666.64**	**$25,224.84**
Offsets to outlays	–	**279.70**	**2,956.13**	**1,455.30**
Departmental	–	*279.70*	*2,956.13*	*1,455.30*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**20,000.00**	**25,000.00**	**8,037.50**	**10,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*20,000.00*	*25,000.00*	*8,000.00*	*10,000.00*
Unpaid warrants or orders, current year	–	–	*37.50*	–
Premiums	–	–	–	–
Transfers	–	**140.00**	**75.86**	**275.00**
From sinking funds	–	–	–	–
All other	–	*140.00*	*75.86*	*275.00*
Refunds	**3,317.42**	**22.00**	**802.08**	**521.59**
Agency, trust, and investment	**6,841.70**	**14,427.49**	**7,795.07**	**12,972.95**
Taxes and licenses for State	*4,238.52*	*9,035.27*	*5,409.40*	*7,905.00*
Taxes for county	*1,561.20*	*4,392.22*	*2,251.55*	*5,067.95*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,041.98*	*1,000.00*	*134.12*	–
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$41,835.67	$62,835.14	$41,481.56	$57,975.62
Premiums	–	–	–	–
Municipal indebtedness	20,000.00	25,000.00	8,037.50	10,000.00
Transfers and refunds	3,317.42	162.00	877.94	796.59
Agency, trust, and investment	6,841.70	14,427.49	7,795.07	12,972.95
Total receipts	**$71,994.79**	**$102,424.63**	**$58,192.07**	**$81,745.16**
Balance on hand, including funds	*7,694.86*	*1,693.49*	*3,528.66*	*5,309.68*
GRAND TOTAL	**$79,689.65**	**$104,118.12**	**$61,720.73**	**$87,054.84**

Graded According to Population of 1920 — Continued.

PAYMENTS.	**Brookfield** POPULATION 1,437	**Shelburne** POPULATION 1,436	**Sheffield** POPULATION 1,435	**Buckland** POPULATION 1,433
Maintenance	**$37,474.63**	**$60,734.81**	**$36,306.56**	**$41,129.40**
Departmental	*34,852.60*	*60,734.81*	*36,188.48*	*41,129.40*
General government	2,866.37	2,586.24	1,850.73	1,702.16
Protection of persons and property	1,238.75	1,069.83	170.73	1,389.50
Health and sanitation	331.25	1,467.50	680.61	713.00
Highways	8,488.97	12,370.62	10,906.22	9,988.89
Charities	2,024.44	661.90	2,566.71	2,609.11
Soldiers' benefits	670.75	432.00	234.00	336.00
Schools	16,276.94	40,570.30	19,134.23	22,830.89
Libraries	2,088.10	1,154.57	326.60	900.00
Recreation	50.00	–	–	250.00
Pensions	–	–	–	–
Unclassified	817.03	421.85	318.65	409.85
Public service enterprises	*2,079.64*	–	–	–
Electric light	–	–	–	–
Water	2,079.64	–	–	–
All other	–	–	–	–
Cemeteries	*542.39*	–	*118.08*	–
Administration of trust funds	–	–	–	–
Interest	**1,609.17**	**800.36**	**115.04**	**2,244.66**
Loans, general purposes	*1,209.17*	*800.36*	*115.04*	*2,244.66*
Loans, public service enterprises	*400.00*	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**5,066.82**	**1,794.00**	**4,241.24**	**4,618.04**
Departmental	*4,566.82*	*1,794.00*	*4,241.24*	*4,618.04*
General government	–	125.00	–	–
Protection of persons and property	124.50	–	–	–
Health and sanitation	–	869.00	–	–
Highways	–	800.00	2,988.87	4,618.04
Charities	–	–	–	–
Schools	4,442.32	–	1,252.37	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*500.00*	–	–	–
Municipal indebtedness	**24,000.00**	**25,000.00**	**8,000.00**	**12,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*4,000.00*	–	–	*2,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*20,000.00*	*25,000.00*	*8,000.00*	*10,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	**140.00**	**75.86**	**275.00**
To sinking funds from revenue	–	–	–	*275.00*
All other	–	*140.00*	*75.86*	–
Refunds	**3,317.42**	**22.00**	**802.08**	**521.59**
Agency, trust, and investment	**6,843.10**	**14,427.49**	**7,804.78**	**13,673.83**
Taxes and licenses for State	*4,238.52*	*9,035.27*	*5,409.40*	*7,905.00*
Taxes for county	*1,561.20*	*4,392.22*	*2,251.55*	*5,067.95*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,043.38*	*1,000.00*	*143.83*	*700.88*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$39,083.80	$61,535.17	$36,421.60	$43,374.06
Permanent debt (except from sinking funds)	4,000.00	–	–	2,000.00
Sinking fund requirements from revenue	–	–	–	275.00
Outlays	5,066.82	1,794.00	4,241.24	4,618.04
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	20,000.00	25,000.00	8,000.00	10,000.00
Transfers (except to sinking funds) and refunds	3,317.42	162.00	877.94	521.59
Agency, trust, and investment	6,843.10	14,427.49	7,804.78	13,673.83
Total payments	**$78,311.14**	**$102,918.66**	**$57,345.56**	**$74,462.52**
Balance on hand, including funds	*1,378.51*	*1,199.46*	*4,375.17*	*12,592.32*
GRAND TOTAL	**$79,689.65**	**$104,118.12**	**$61,720.73**	**$87,054.84**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Huntington POPULATION 1,425	Lakeville POPULATION 1,419	Marshfield POPULATION 1,379	Plainville POPULATION 1,365
REVENUE.	**$42,680.96**	**$44,394.36**	**$110,323.41**	**$44,493.30**
General	**36,641.96**	**42,129.36**	**102,387.48**	**39,421.69**
Taxes	*31,105.24*	*34,057.59*	*100,454.25*	*34,880.68*
Property, poll, and income	29,783.70	33,294.20	99,218.94	29,897.39
Corporation, bank, etc.	1,321.54	763.39	1,235.31	4,983.29
Licenses and permits	*8.00*	*22.00*	*385.60*	*120.50*
Fines and forfeits	*499.00*	*130.00*	*405.94*	*50.00*
Grants and gifts	*5,029.72*	*7,919.77*	*1,141.69*	*4,370.51*
For expenses	5,029.72	7,919.77	1,141.69	4,070.51
For outlays	–	–	–	300.00
All other	–	–	–	–
Commercial	**6,039.00**	**2,265.00**	**7,935.93**	**5,071.61**
Special assessments	–	*309.46*	*1,758.68*	*281.55*
To meet expenses	–	309.46	1,758.68	281.55
To meet outlays	–	–	–	–
Privileges	*1.48*	*262.05*	–	–
Departmental	*4,262.53*	*1,407.92*	*4,247.47*	*1,497.34*
General government	628.00	–	228.09	102.15
Protection of persons and property	50.65	337.18	1,283.52	883.62
Health and sanitation	–	–	140.00	–
Highways	900.92	–	251.97	–
Charities	798.00	910.21	553.16	5.75
Soldiers' benefits	276.00	132.00	1,228.00	468.00
Schools	1,608.96	11.00	313.23	8.42
Libraries	–	6.22	–	9.65
Recreation	–	–	–	–
Unclassified	–	11.31	249.50	19.75
Public service enterprises	–	–	–	*2,791.99*
Electric light	–	–	–	–
Water	–	–	–	2,791.99
All other	–	–	–	–
Cemeteries	–	–	*183.30*	–
Interest	*1,774.99*	*285.57*	*1,746.48*	*500.73*
On sinking funds	–	–	–	–
On trust and investment funds	1,467.96	–	585.71	36.81
All other	307.03	285.57	1,160.77	463.92
NON-REVENUE.	**$29,209.52**	**$28,682.20**	**$103,278.06**	**$50,138.44**
Offsets to outlays	–	–	**12,000.00**	**7,974.60**
Departmental	–	–	*12,000.00*	*7,974.60*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**23,000.00**	**20,800.00**	**75,000.00**	**35,000.00**
Loans, general purposes	–	*3,800.00*	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*23,000.00*	*17,000.00*	*75,000.00*	*35,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	–	**650.00**	**291.00**
From sinking funds	–	–	–	–
All other	–	–	*650.00*	*291.00*
Refunds	**44.08**	**21.75**	**136.15**	**387.33**
Agency, trust, and investment	**6,165.44**	**7,860.45**	**15,491.91**	**6,485.51**
Taxes and licenses for State	*4,070.20*	*4,897.60*	*9,092.80*	*4,490.80*
Taxes for county	*2,083.08*	*2,353.25*	*4,797.02*	*1,994.71*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*12.16*	*609.60*	*1,602.09*	–
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$42,680.96	$44,394.36	$122,323.41	$52,467.90
Premiums	–	–	–	–
Municipal indebtedness	23,000.00	20,800.00	75,000.00	35,000.00
Transfers and refunds	44.08	21.75	786.15	678.33
Agency, trust, and investment	6,165.44	7,860.45	15,491.91	6,485.51
Total receipts	**$71,890.48**	**$73,076.56**	**$213,601.47**	**$94,631.74**
Balance on hand, including funds	*2,072.61*	*9,380.77*	*1,550.11*	*3,660.67*
GRAND TOTAL	**$73,963.09**	**$82,457.33**	**$215,151.58**	**$98,292.41**

Graded According to Population of 1920 — Continued.

PAYMENTS.	**Huntington** POPULATION 1,425	**Lakeville** POPULATION 1,419	**Marshfield** POPULATION 1,379	**Plainville** POPULATION 1,365
Maintenance	**$38,378.65**	**$36,898.13**	**$87,651.25**	**$38,283.37**
Departmental	*38,372.65*	*36,898.13*	*87,374.20*	*36,684.28*
General government	3,253.28	1,638.50	5,677.33	3,168.61
Protection of persons and property	2,192.53	1,511.54	7,622.26	3,567.10
Health and sanitation	549.27	744.18	3,253.38	774.78
Highways	8,560.21	11,319.79	37,850.31	5,225.15
Charities	3,027.84	938.23	5,970.52	1,846.11
Soldiers' benefits	216.00	132.00	1,504.60	420.00
Schools	19,517.38	19,454.89	23,582.19	20,187.86
Libraries	436.70	600.00	785.39	868.67
Recreation	109.30	–	–	–
Pensions	–	–	–	–
Unclassified	510.14	559.00	1,128.22	626.00
Public service enterprises	–	–	–	*1,599.09*
Electric light	–	–	–	–
Water	–	–	–	1,599.09
All other	–	–	–	–
Cemeteries	–	–	*277.05*	–
Administration of trust funds	*6.00*	–	–	–
Interest	**1,975.52**	**1,300.03**	**2,926.76**	**1,961.88**
Loans, general purposes	*1,975.52*	*1,300.03*	*2,926.76*	*1,009.88*
Loans, public service enterprises	–	–	–	*952.00*
Loans, cemeteries	–	–	–	–
Outlays	–	**4,024.21**	**35,482.67**	**8,886.01**
Departmental	–	*4,024.21*	*35,482.67*	*8,564.81*
General government	–	55.00	–	600.00
Protection of persons and property	–	–	1,500.00	828.25
Health and sanitation	–	3,821.91	7,790.80	–
Highways	–	112.50	26,191.87	78.78
Charities	–	–	–	–
Schools	–	34.80	–	6,897.38
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	160.40
Public service enterprises	–	–	–	*321.20*
Electric light	–	–	–	–
Water	–	–	–	321.20
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**23,700.00**	**22,400.00**	**64,000.00**	**41,900.00**
From sinking funds	–	–	–	–
From revenue and other sources	*3,200.00*	*5,400.00*	[1] *4,000.00*	*1,900.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*20,500.00*	*17,000.00*	*60,000.00*	*40,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	–	**650.00**	**291.00**
To sinking funds from revenue	–	–	–	–
All other	–	–	*650.00*	*291.00*
Refunds	**44.08**	**21.75**	**136.15**	**387.33**
Agency, trust, and investment	**6,409.21**	**7,860.45**	**15,827.62**	**6,485.51**
Taxes and licenses for State	*4,070.20*	*4,897.60*	*9,092.80*	*4,490.80*
Taxes for county	*2,083.08*	*2,353.25*	*4,797.02*	*1,994.71*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*255.93*	*609.60*	*1,937.80*	–
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$40,354.17	$38,198.16	$90,578.01	$40,245.25
Permanent debt (except from sinking funds)	3,200.00	5,400.00	[1] 4,000.00	1,900.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	–	4,024.21	35,482.67	8,886.01
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	20,500.00	17,000.00	60,000.00	40,000.00
Transfers (except to sinking funds) and refunds	44.08	21.75	786.15	678.33
Agency, trust, and investment	6,409.21	7,860.45	15,827.62	6,485.51
Total payments	**$70,507.46**	**$72,504.57**	**$206,674.45**	**$98,195.10**
Balance on hand, including funds	*3,455.63*	*9,952.76*	*8,477.13*	*97.31*
GRAND TOTAL	**$73,963.09**	**$82,457.33**	**$215,151.58**	**$98,292.41**

[1] Includes $2,000 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Bedford POPULATION 1,362	Pembroke POPULATION 1,358	Westwood POPULATION 1,358	Norwell POPULATION 1,348
REVENUE.	**$83,786.69**	**$64,646.41**	**$79,446.65**	**$63,025.87**
General	**72,366.05**	**56,105.91**	**75,897.16**	**57,634.07**
Taxes	*70,486.52*	*51,780.61*	*73,449.42*	*52,212.13*
Property, poll, and income	65,649.31	48,866.34	66,947.61	49,668.00
Corporation, bank, etc.	4,837.21	2,914.27	6,501.81	2,544.13
Licenses and permits	*35.75*	*61.00*	*21.00*	*170.00*
Fines and forfeits	*244.50*	*250.00*	*50.00*	*10.45*
Grants and gifts	*1,599.28*	*4,014.30*	*2,376.74*	*5,241.49*
For expenses	1,599.28	4,014.30	2,376.74	5,241.49
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**11,420.64**	**8,540.50**	**3,549.49**	**5,391.80**
Special assessments	*1,129.60*	*456.10*	–	*467.71*
To meet expenses	1,129.60	456.10	–	467.71
To meet outlays	–	–	–	–
Privileges	–	–	*37.54*	*2.00*
Departmental	*3,103.08*	*7,236.31*	*2,022.10*	*3,695.10*
General government	550.17	–	259.80	–
Protection of persons and property	1,004.64	3,416.46	617.27	858.74
Health and sanitation	162.84	–	–	39.80
Highways	42.88	450.00	55.20	322.05
Charities	1,045.90	1,661.58	432.00	591.06
Soldiers' benefits	199.00	1,151.00	144.00	1,554.00
Schools	34.71	515.27	450.00	171.75
Libraries	58.34	–	7.50	–
Recreation	4.60	–	–	–
Unclassified	–	42.00	56.33	157.70
Public service enterprises	*4,216.76*	*201.17*	–	*19.21*
Electric light	–	–	–	–
Water	4,216.76	–	–	–
All other	–	201.17	–	19.21
Cemeteries	*1,035.01*	*169.04*	*7.48*	*239.23*
Interest	*1,936.19*	*477.88*	*1,482.37*	*968.55*
On sinking funds	–	–	–	–
On trust and investment funds	653.70	–	856.23	291.70
All other	1,282.49	477.88	626.14	676.85
NON-REVENUE.	**$83,710.92**	**$87,999.22**	**$37,266.74**	**$76,814.44**
Offsets to outlays	**12,219.34**	**13,051.06**	**4,215.47**	**9,532.00**
Departmental	*11,830.20*	*13,051.06*	*4,215.47*	*9,532.00*
Public service enterprises	*389.14*	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**50,000.00**	**66,000.00**	**20,000.00**	**58,500.00**
Loans, general purposes	–	*21,000.00*	–	*8,500.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*50,000.00*	*45,000.00*	*20,000.00*	*50,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**1,060.84**	**540.15**	–	–
From sinking funds	–	–	–	–
All other	*1,060.84*	*540.15*	–	–
Refunds	**339.01**	**57.78**	**102.78**	**450.35**
Agency, trust, and investment	**20,091.73**	**8,350.23**	**12,948.49**	**8,332.09**
Taxes and licenses for State	*6,802.30*	*5,388.40*	*8,597.11*	*5,260.20*
Taxes for county	*2,910.98*	*2,624.78*	*4,336.33*	*2,443.76*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*10,378.45*	*337.05*	*15.05*	*628.13*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$96,006.03	$77,697.47	$83,662.12	$72,557.87
Premiums	–	–	–	–
Municipal indebtedness	50,000.00	66,000.00	20,000.00	58,500.00
Transfers and refunds	1,399.85	597.93	102.78	450.35
Agency, trust, and investment	20,091.73	8,350.23	12,948.49	8,332.09
Total receipts	**$167,497.61**	**$152,645.63**	**$116,713.39**	**$139,840.31**
Balance on hand, including funds	*17,961.87*	*5,150.34*	*30,409.22*	*169.77*
GRAND TOTAL	**$185,459.48**	**$157,795.97**	**$147,122.61**	**$140,010.08**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Bedford Population 1,362	Pembroke Population 1,358	Westwood Population 1,358	Norwell Population 1,348
Maintenance	**$69,133.76**	**$47,430.20**	**$65,366.96**	**$60,374.80**
Departmental	*64,087.37*	*47,120.76*	*64,829.86*	*59,857.98*
General government	4,330.07	4,190.47	5,635.76	3,969.78
Protection of persons and property	9,565.43	5,361.29	6,663.81	4,592.47
Health and sanitation	3,779.52	766.53	2,188.14	2,426.72
Highways	15,329.99	9,562.24	16,578.03	17,624.25
Charities	1,853.69	4,303.97	1,431.50	5,589.08
Soldiers' benefits	156.00	1,041.70	284.54	1,592.00
Schools	26,239.49	20,699.63	29,167.25	22,727.01
Libraries	1,094.01	75.98	1,018.30	350.00
Recreation	115.58	22.30	1,195.98	259.46
Pensions	–	–	–	–
Unclassified	1,623.59	1,096.65	666.55	727.21
Public service enterprises	*3,488.27*	*55.50*	–	–
Electric light	–	–	–	–
Water	3,488.27	–	–	–
All other	–	55.50	–	–
Cemeteries	*1,558.12*	*253.94*	*465.86*	*516.82*
Administration of trust funds	–	–	*71.24*	–
Interest	**3,713.48**	**1,960.52**	**1,650.94**	**3,136.63**
Loans, general purposes	*2,177.48*	*1,960.52*	*1,650.94*	*3,136.63*
Loans, public service enterprises	*1,536.00*	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**19,408.95**	**44,535.24**	**15,861.67**	**17,909.15**
Departmental	*18,500.58*	*44,428.40*	*15,861.67*	*17,909.15*
General government	–	–	–	169.00
Protection of persons and property	–	–	–	–
Health and sanitation	208.74	4,262.89	–	3,968.92
Highways	18,244.84	40,165.51	14,970.02	13,771.23
Charities	–	–	–	–
Schools	–	–	237.05	–
Libraries	–	–	–	–
Recreation	47.00	–	–	–
Unclassified	–	–	654.60	–
Public service enterprises	*908.37*	*106.84*	–	–
Electric light	–	–	–	–
Water	908.37	–	–	–
All other	–	106.84	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**50,400.00**	**45,002.85**	**23,144.84**	**48,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	*5,400.00*	*5,000.00*	*3,144.84*	[1] *6,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*45,000.00*	*40,000.00*	*20,000.00*	*42,500.00*
Warrants or orders, previous years	–	*2.85*	–	–
Transfers	**1,060.84**	**540.15**	–	–
To sinking funds from revenue	–	–	–	–
All other	*1,060.84*	*540.15*	–	–
Refunds	**339.01**	**57.78**	**102.78**	**450.35**
Agency, trust, and investment	**19,443.24**	**8,822.50**	**13,387.20**	**8,287.95**
Taxes and licenses for State	*6,802.30*	*5,388.40*	*8,597.11*	*5,260.20*
Taxes for county	*2,910.98*	*2,624.78*	*4,336.33*	*2,443.76*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*9,729.96*	*809.32*	*453.76*	*583.99*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$72,847.24	$49,390.72	$67,017.90	$63,511.43
Permanent debt (except from sinking funds)	5,400.00	5,000.00	3,144.84	[1] 6,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	19,408.95	44,535.24	15,861.67	17,909.15
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	45,000.00	40,002.85	20,000.00	42,500.00
Transfers (except to sinking funds) and refunds	1,399.85	597.93	102.78	450.35
Agency, trust, and investment	19,443.24	8,822.50	13,387.20	8,287.95
Total payments	**$163,499.28**	**$148,349.24**	**$119,514.39**	**$138,658.88**
Balance on hand, including funds	*21,960.20*	*9,446.73*	*27,608.22*	*1,351.20*
GRAND TOTAL	**$185,459.48**	**$157,795.97**	**$147,122.61**	**$140,010.08**

[1] Includes $2,000 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Westminster POPULATION 1,343	Nahant POPULATION 1,318	Sterling POPULATION 1,305	Newbury POPULATION 1,303
REVENUE.	**$44,160.94**	**$160,648.20**	**$72,710.04**	**$49,617.55**
General	**37,068.22**	**147,766.14**	**56,393.08**	**43,655.21**
Taxes	*28,707.20*	*145,945.58*	*48,654.91*	*39,226.96*
Property, poll, and income	27,448.63	126,914.54	47,463.33	17,239.28
Corporation, bank, etc.	1,258.57	19,031.04	1,191.58	21,987.68
Licenses and permits	*54.00*	*421.50*	*48.00*	*138.00*
Fines and forfeits	*34.11*	*979.05*	*68.70*	*270.00*
Grants and gifts	*8,272.91*	*420.01*	*7,621.47*	*4,020.25*
For expenses	8,272.91	420.01	7,613.92	4,020.25
For outlays	–	–	7.55	–
All other	–	–	–	–
Commercial	**7,092.72**	**12,882.06**	**16,316.96**	**5,962.34**
Special assessments	*311.77*	–	–	*1,486.24*
To meet expenses	311.77	–	–	1,486.24
To meet outlays	–	–	–	–
Privileges	–	–	–	*249.95*
Departmental	*1,093.18*	*751.32*	*1,010.06*	*3,890.03*
General government	259.75	57.00	82.42	–
Protection of persons and property	100.86	93.74	353.52	1,049.06
Health and sanitation	–	264.75	–	–
Highways	–	122.00	–	–
Charities	100.00	–	–	859.11
Soldiers' benefits	512.00	138.00	548.00	1,749.00
Schools	108.37	–	–	185.00
Libraries	12.20	55.09	11.30	–
Recreation	–	–	–	–
Unclassified	–	20.74	14.82	47.86
Public service enterprises	–	*11,040.17*	*11,660.28*	–
Electric light	–	–	11,660.28	–
Water	–	11,040.17	–	–
All other	–	–	–	–
Cemeteries	*169.15*	*30.00*	*1,206.69*	–
Interest	*5,518.62*	*1,060.57*	*2,439.93*	*336.12*
On sinking funds	–	–	–	–
On trust and investment funds	5,357.44	–	2,212.33	–
All other	161.18	1,060.57	227.60	336.12
NON-REVENUE.	**$80,871.85**	**$115,407.21**	**$43,130.30**	**$28,480.56**
Offsets to outlays	**696.67**	–	**6,572.76**	–
Departmental	*696.67*	–	*6,572.76*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**11,500.00**	**72,000.00**	**25,500.00**	**17,000.00**
Loans, general purposes	–	–	*4,500.00*	–
Loans, public service enterprises	–	–	*1,000.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*11,500.00*	*72,000.00*	*20,000.00*	*17,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**31,987.42**	**21,076.16**	**2,527.14**	–
From sinking funds	–	–	–	–
All other	*31,987.42*	*21,076.16*	*2,527.14*	–
Refunds	**27.68**	**247.73**	**223.74**	**9.50**
Agency, trust, and investment	**36,660.08**	**22,083.32**	**8,306.66**	**11,471.06**
Taxes and licenses for State	*4,347.20*	*13,442.92*	*5,352.80*	*7,258.60*
Taxes for county	*1,547.00*	*8,630.40*	*1,969.00*	*4,212.46*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*30,765.88*	*10.00*	*984.86*	–
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$44,857.61	$160,648.20	$79,282.80	$49,617.55
Premiums	–	–	–	–
Municipal indebtedness	11,500.00	72,000.00	25,500.00	17,000.00
Transfers and refunds	32,015.10	21,323.89	2,750.88	9.50
Agency, trust, and investment	36,660.08	22,083.32	8,306.66	11,471.06
Total receipts	**$125,032.79**	**$276,055.41**	**$115,840.34**	**$78,098.11**
Balance on hand, including funds	*401.79*	*7,992.39*	*9,605.71*	*2,420.91*
GRAND TOTAL	**$125,434.58**	**$284,047.80**	**$125,446.05**	**$80,519.02**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Westminster Population 1,343	Nahant Population 1,318	Sterling Population 1,305	Newbury Population 1,303
Maintenance	**$39,253.06**	**$134,229.69**	**$57,621.03**	**$49,172.57**
Departmental	*38,757.10*	*122,157.79*	*47,200.35*	*49,147.57*
General government	2,466.97	9,267.64	4,571.17	2,766.11
Protection of persons and property	1,517.34	29,016.49	3,579.92	5,457.35
Health and sanitation	1,305.06	10,833.47	907.40	785.56
Highways	9,063.23	35,540.09	14,154.44	12,822.46
Charities	1,999.66	569.07	2,341.99	3,987.55
Soldiers' benefits	526.32	435.00	420.00	1,594.00
Schools	19,238.70	28,567.53	18,875.32	20,999.56
Libraries	1,340.02	4,754.59	932.66	200.60
Recreation	205.00	2,140.81	32.00	143.98
Pensions	–	654.48	–	–
Unclassified	1,094.80	378.62	1,385.45	391.00
Public service enterprises	–	*9,043.44*	*7,936.46*	–
Electric light	–	–	7,936.46	–
Water	–	9,043.44	–	–
All other	–	–	–	–
Cemeteries	*495.96*	*3,028.46*	*2,484.22*	*25.00*
Administration of trust funds	–	–	–	–
Interest	**616.11**	**6,863.10**	**1,005.38**	**482.33**
Loans, general purposes	*616.11*	*4,372.61*	*621.44*	*482.33*
Loans, public service enterprises	–	*2,490.49*	*383.94*	–
Loans, cemeteries	–	–	–	–
Outlays	**4,767.08**	**5,056.73**	**14,411.34**	**1,874.06**
Departmental	*4,767.08*	*4,657.87*	*12,127.02*	*1,874.06*
General government	387.75	485.98	–	–
Protection of persons and property	713.75	676.41	4,895.10	–
Health and sanitation	–	–	–	–
Highways	3,665.58	2,649.23	7,231.92	–
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	846.25	–	1,874.06
Public service enterprises	–	*398.86*	*2,284.32*	–
Electric light	–	–	2,284.32	–
Water	–	398.86	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**19,500.00**	**77,180.01**	**22,850.00**	**17,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	[1] *8,000.00*	*5,180.01*	*2,850.00*	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*11,500.00*	*72,000.00*	*20,000.00*	*17,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**31,987.42**	**21,076.16**	**2,527.14**	–
To sinking funds from revenue	–	–	–	–
All other	*31,987.42*	*21,076.16*	*2,527.14*	–
Refunds	**27.68**	**247.73**	**223.74**	**9.50**
Agency, trust, and investment	**27,496.04**	**22,083.32**	**8,679.65**	**11,471.06**
Taxes and licenses for State	*4,347.20*	*13,442.92*	*5,352.80*	*7,258.60*
Taxes for county	*1,547.00*	*8,630.40*	*1,969.00*	*4,212.46*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*21,601.84*	*10.00*	*1,357.85*	–
All other	–	–	–	–
RECAPITULATION.				
Maintenance and interest	$39,869.17	$141,092.79	$58,626.41	$49,654.90
Permanent debt (except from sinking funds)	[1] 8,000.00	5,180.01	2,850.00	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	4,767.08	5,056.73	14,411.34	1,874.06
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	11,500.00	72,000.00	20,000.00	17,000.00
Transfers (except to sinking funds) and refunds	32,015.10	21,323.89	2,750.88	9.50
Agency, trust, and investment	27,496.04	22,083.32	8,679.65	11,471.06
Total payments	**$123,647.39**	**$266,736.74**	**$107,318.28**	**$80,009.52**
Balance on hand, including funds	*1,787.19*	*17,311.06*	*18,127.77*	*509.50*
GRAND TOTAL	**$125,434.58**	**$284,047.80**	**$125,446.05**	**$80,519.02**

[1] Includes $7,000 paid from trust fund.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Chester POPULATION 1,302	Erving POPULATION 1,295	Sunderland POPULATION 1,289	Marion POPULATION 1,288
REVENUE.	**$36,488.49**	**$54,800.74**	**$36,181.10**	**$111,304.34**
General	**34,735.53**	**50,747.33**	**33,178.19**	**94,937.93**
Taxes	*28,477.84*	*47,600.20*	*25,146.90*	*93,644.60*
Property, poll, and income	25,586.72	25,888.10	24,828.76	91,014.60
Corporation, bank, etc.	2,891.12	21,712.10	318.14	2,636.00
Licenses and permits	*14.00*	*.50*	*8.00*	*351.00*
Fines and forfeits	*59.60*	*60.00*	*151.50*	*185.00*
Grants and gifts	*6,184.09*	*3,086.63*	*7,871.79*	*757.33*
For expenses	6,184.09	3,086.63	7,871.79	757.33
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**1,752.96**	**4,053.41**	**3,002.91**	**16,366.41**
Special assessments	–	*615.48*	–	–
To meet expenses	–	–	–	–
To meet outlays	–	615.48	–	–
Privileges	–	–	–	–
Departmental	*1,469.62*	*2,900.65*	*2,107.20*	*4,615.91*
General government	336.00	638.00	45.55	145.72
Protection of persons and property	14.95	110.55	49.95	643.61
Health and sanitation	–	30.00	–	1,852.63
Highways	15.00	638.00	575.42	153.32
Charities	125.03	1,081.33	1,034.03	1,060.00
Soldiers' benefits	144.00	170.00	–	504.00
Schools	737.45	224.35	371.25	187.68
Libraries	52.19	–	31.00	–
Recreation	5.00	–	–	68.95
Unclassified	40.00	8.42	–	–
Public service enterprises	–	–	–	*11,068.49*
Electric light	–	–	–	–
Water	–	–	–	11,034.15
All other	–	–	–	34.34
Cemeteries	*136.60*	*26.50*	*329.89*	*5.00*
Interest	*146.74*	*510.78*	*565.82*	*677.01*
On sinking funds	–	258.98	–	–
On trust and investment funds	78.41	–	472.12	–
All other	68.33	251.80	93.70	677.01
NON-REVENUE.	**$44,165.17**	**$19,713.96**	**$23,175.36**	**$83,378.38**
Offsets to outlays	**1,489.72**	–	–	–
Departmental	*1,489.72*	–	–	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**36,600.00**	**9,000.00**	**16,000.00**	**66,603.79**
Loans, general purposes	–	–	–	*6,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*36,600.00*	*9,000.00*	*16,000.00*	*60,000.00*
Unpaid warrants or orders, current year	–	–	–	*603.79*
Premiums	–	–	–	–
Transfers	–	–	**299.19**	**254.60**
From sinking funds	–	–	–	–
All other	–	–	*299.19*	*254.60*
Refunds	**526.65**	**133.77**	**40.08**	**352.07**
Agency, trust, and investment	**5,548.80**	**10,580.19**	**6,836.09**	**16,167.92**
Taxes and licenses for State	*4,269.20*	*6,402.60*	*3,433.87*	*10,465.80*
Taxes for county	*1,115.15*	*4,054.36*	*1,914.56*	*5,702.12*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*164.45*	*123.23*	*1,487.66*	–
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$37,978.21	$54,800.74	$36,181.10	$111,304.34
Premiums	–	–	–	–
Municipal indebtedness	36,600.00	9,000.00	16,000.00	66,603.79
Transfers and refunds	526.65	133.77	339.27	606.67
Agency, trust, and investment	5,548.80	10,580.19	6,836.09	16,167.92
Total receipts	**$80,653.66**	**$74,514.70**	**$59,356.46**	**$194,682.72**
Balance on hand, including funds	*2,943.59*	*4,789.87*	*4,805.04*	*3,596.37*
GRAND TOTAL	**$83,597.25**	**$79,304.57**	**$64,161.50**	**$198,279.09**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Chester Population 1,302	Erving Population 1,295	Sunderland Population 1,289	Marion Population 1,288
Maintenance	**$39,991.18**	**$36,909.77**	**$31,805.56**	**$86,188.70**
Departmental	*39,865.13*	*36,818.33*	*31,392.77*	*82,197.76*
General government	3,322.73	2,937.77	1,429.53	6,121.64
Protection of persons and property	547.97	1,066.53	457.16	8,172.58
Health and sanitation	745.73	357.44	1,520.71	7,610.71
Highways	10,700.51	7,193.79	5,955.55	25,715.47
Charities	2,039.82	2,334.70	2,088.50	3,098.92
Soldiers' benefits	276.00	291.50	–	466.00
Schools	21,073.23	21,320.21	18,954.82	26,381.24
Libraries	384.02	495.39	623.10	300.00
Recreation	247.77	–	–	2,436.72
Pensions	–	–	–	260.85
Unclassified	527.35	821.00	363.40	1,633.63
Public service enterprises	–	–	–	*3,967.69*
Electric light	–	–	–	–
Water	–	–	–	3,952.69
All other	–	–	–	15.00
Cemeteries	*126.05*	*91.44*	*412.79*	*23.25*
Administration of trust funds	–	–	–	–
Interest	**1,679.96**	**1,192.50**	**609.49**	**5,463.26**
Loans, general purposes	*1,679.96*	*1,192.50*	*609.49*	*2,583.26*
Loans, public service enterprises	–	–	–	*2,880.00*
Loans, cemeteries	–	–	–	–
Outlays	**1,979.17**	**7,234.28**	**112.50**	**19,602.54**
Departmental	*1,979.17*	*7,068.52*	*112.50*	*16,656.47*
General government	–	–	–	707.22
Protection of persons and property	–	3,310.20	112.50	5,400.00
Health and sanitation	–	1,658.53	–	9,260.76
Highways	1,979.17	2,099.79	–	718.96
Charities	–	–	–	–
Schools	–	–	–	84.00
Libraries	–	–	–	–
Recreation	–	–	–	485.53
Unclassified	–	–	–	–
Public service enterprises	–	–	–	*2,821.62*
Electric light	–	–	–	–
Water	–	–	–	2,821.62
All other	–	–	–	–
Cemeteries	–	*165.76*	–	*124.45*
Municipal indebtedness	**30,750.00**	**14,000.00**	**18,200.00**	**70,250.00**
From sinking funds	–	–	–	–
From revenue and other sources	*1,250.00*	*5,000.00*	*2,200.00*	*5,250.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*29,500.00*	*9,000.00*	*16,000.00*	*65,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	–	**299.19**	**254.60**
To sinking funds from revenue	–	–	–	–
All other	–	–	*299.19*	*254.60*
Refunds	**526.65**	**133.77**	**40.08**	**352.07**
Agency, trust, and investment	**5,627.21**	**10,839.17**	**7,009.02**	**16,167.92**
Taxes and licenses for State	*4,269.20*	*6,402.60*	*3,433.87*	*10,465.80*
Taxes for county	*1,115.15*	*4,054.36*	*1,914.56*	*5,702.12*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*242.86*	*382.21*	*1,660.59*	–
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$41,671.14	$38,102.27	$32,415.05	$91,651.96
Permanent debt (except from sinking funds)	1,250.00	5,000.00	2,200.00	5,250.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	1,979.17	7,234.28	112.50	19,602.54
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	29,500.00	9,000.00	16,000.00	65,000.00
Transfers (except to sinking funds) and refunds	526.65	133.77	339.27	606.67
Agency, trust, and investment	5,627.21	10,839.17	7,009.02	16,167.92
Total payments	**$80,554.17**	**$70,309.49**	**$58,075.84**	**$198,279.09**
Balance on hand, including funds	*3,043.08*	*8,995.08*	*6,085.66*	–
GRAND TOTAL	**$83,597.25**	**$79,304.57**	**$64,161.50**	**$198,279.09**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	North Reading POPULATION 1,286	West Brookfield POPULATION 1,281	Littleton POPULATION 1,277	Mattapoisett POPULATION 1,277
REVENUE.	**$48,439.54**	**$43,793.77**	**$79,459.63**	**$60,400.53**
General	**40,584.47**	**31,254.61**	**55,272.49**	**49,073.51**
Taxes	*37,830.16*	*27,806.71*	*50,843.44*	*46,058.42*
Property, poll, and income	37,275.52	23,687.85	49,010.20	43,648.69
Corporation, bank, etc.	554.64	4,118.86	1,833.24	2,409.73
Licenses and permits	*30.00*	*6.00*	*25.00*	*173.00*
Fines and forfeits	*560.00*	*31.99*	*.24*	*190.00*
Grants and gifts	*2,164.31*	*3,409.91*	*4,403.81*	*2,652.09*
For expenses	2,164.31	3,409.91	3,133.81	2,652.09
For outlays	–	–	1,270.00	–
All other	–	–	–	–
Commercial	**7,855.07**	**12,539.16**	**24,187.14**	**11,327.02**
Special assessments	*568.06*	–	*1,254.84*	–
To meet expenses	568.06	–	777.84	–
To meet outlays	–	–	477.00	–
Privileges	–	*75.00*	–	–
Departmental	*4,820.75*	*7,332.48*	*3,977.11*	*2,914.61*
General government	160.00	360.00	427.60	1,140.42
Protection of persons and property	822.34	17.02	53.23	66.15
Health and sanitation	4.50	–	–	–
Highways	2,175.75	1,984.00	1,390.57	160.35
Charities	334.00	3,985.81	1,895.79	1,058.42
Soldiers' benefits	520.00	786.00	96.00	394.00
Schools	27.00	128.65	9.02	45.49
Libraries	107.00	71.00	104.90	45.78
Recreation	70.00	–	–	–
Unclassified	600.16	–	–	4.00
Public service enterprises	–	*3,780.52*	*16,343.27*	*7,630.20*
Electric light	–	–	10,249.33	–
Water	–	3,778.76	6,093.94	7,293.96
All other	–	1.76	–	336.24
Cemeteries	*523.15*	*211.75*	*829.15*	–
Interest	*1,943.11*	*1,139.41*	*1,782.77*	*782.21*
On sinking funds	–	–	–	–
On trust and investment funds	1,025.16	713.78	1,293.68	650.92
All other	917.95	425.63	489.09	131.29
NON-REVENUE.	**$54,178.57**	**$21,841.82**	**$51,606.46**	**$53,427.53**
Offsets to outlays	–	–	**6,983.94**	**953.55**
Departmental	–	–	*6,722.19*	–
Public service enterprises	–	–	*261.75*	*953.55*
Cemeteries	–	–	–	–
Municipal indebtedness	**45,800.00**	**12,031.06**	**32,000.00**	**37,191.88**
Loans, general purposes	*2,500.00*	–	–	*5,291.88*
Loans, public service enterprises	–	–	–	*2,900.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*43,300.00*	*12,000.00*	*32,000.00*	*29,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	*31.06*	–	–
Transfers	**861.04**	**1,401.82**	**2,434.77**	–
From sinking funds	–	–	–	–
All other	*861.04*	*1,401.82*	*2,434.77*	–
Refunds	**586.47**	**107.12**	**214.70**	**304.01**
Agency, trust, and investment	**6,931.06**	**8,301.82**	**9,973.05**	**14,978.09**
Taxes and licenses for State	*4,403.80*	*4,526.80*	*4,945.20*	*6,276.60*
Taxes for county	*1,716.73*	*1,617.00*	*2,015.30*	*3,258.35*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*810.53*	*2,158.02*	*3,012.55*	*5,371.63*
All other	–	–	–	*71.51*
RECAPITULATION.				
Revenue and offsets to outlays	$48,439.54	$43,793.77	$86,443.57	$61,354.08
Premiums	–	31.06	–	–
Municipal indebtedness	45,800.00	12,000.00	32,000.00	37,191.88
Transfers and refunds	1,447.51	1,508.94	2,649.47	304.01
Agency, trust, and investment	6,931.06	8,301.82	9,973.05	14,978.09
Total receipts	**$102,618.11**	**$65,635.59**	**$131,066.09**	**$113,828.06**
Balance on hand, including funds	*7,461.04*	*9,081.20*	*12,212.38*	*2,579.79*
GRAND TOTAL	**$110,079.15**	**$74,716.79**	**$143,278.47**	**$116,407.85**

Graded According to Population of 1920 — Continued.

PAYMENTS.	North Reading POPULATION 1,286	West Brookfield POPULATION 1,281	Littleton POPULATION 1,277	Mattapoisett POPULATION 1,277
Maintenance	**$44,255.46**	**$37,600.68**	**$57,111.77**	**$44,148.70**
Departmental	*43,464.52*	*34,504.81*	*47,852.25*	*41,329.88*
General government	3,651.02	1,957.37	3,175.28	3,377.56
Protection of persons and property	5,078.28	1,383.24	3,828.97	1,813.23
Health and sanitation	480.67	793.60	731.50	1,495.66
Highways	8,198.88	6,370.74	11,505.95	8,465.65
Charities	2,649.79	5,008.46	3,276.46	2,758.89
Soldiers' benefits	588.00	1,349.50	547.00	389.33
Schools	17,512.58	14,903.31	21,345.69	21,292.31
Libraries	354.62	1,439.00	1,905.56	763.10
Recreation	85.00	271.58	232.35	611.70
Pensions	–	–	–	–
Unclassified	4,865.68	1,028.01	1,303.49	362.45
Public service enterprises	–	*2,593.26*	*8,466.72*	*2,559.65*
Electric light	–	–	5,720.51	–
Water	–	2,430.03	2,746.21	2,382.66
All other	–	163.23	–	176.99
Cemeteries	*770.94*	*502.61*	*787.80*	*259.17*
Administration of trust funds	*20.00*	–	*5.00*	–
Interest	**3,048.50**	**1,914.77**	**3,235.88**	**4,311.25**
Loans, general purposes	*3,048.50*	*448.51*	*985.88*	*1,545.66*
Loans, public service enterprises	–	*1,466.26*	*2,250.00*	*2,765.59*
Loans, cemeteries	–	–	–	–
Outlays	**4,681.06**	**3,070.75**	**15,228.24**	**12,925.24**
Departmental	*3,646.13*	*3,070.75*	*12,731.12*	*5,925.43*
General government	–	–	–	–
Protection of persons and property	–	–	–	–
Health and sanitation	123.10	–	144.51	5,291.88
Highways	3,160.58	–	12,081.88	–
Charities	–	–	–	–
Schools	362.45	–	411.32	406.80
Libraries	–	–	93.41	226.75
Recreation	–	–	–	–
Unclassified	–	3,070.75	–	–
Public service enterprises	–	–	*2,497.12*	*6,999.81*
Electric light	–	–	1,996.53	–
Water	–	–	500.59	6,999.81
All other	–	–	–	–
Cemeteries	*1,034.93*	–	–	–
Municipal indebtedness	**49,300.94**	**14,000.00**	**38,000.00**	**37,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	*3,250.00*	*2,000.00*	*6,000.00*	*8,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*43,000.00*	*12,000.00*	*32,000.00*	*29,000.00*
Warrants or orders, previous years	*3,050.94*	–	–	–
Transfers	**861.04**	**1,401.82**	**2,434.77**	–
To sinking funds from revenue	–	–	–	–
All other	*861.04*	*1,401.82*	*2,434.77*	–
Refunds	**586.47**	**107.12**	**214.70**	**304.01**
Agency, trust, and investment	**7,092.31**	**7,135.55**	**9,017.67**	**15,081.98**
Taxes and licenses for State	*4,403.80*	*4,526.80*	*4,945.20*	*6,276.60*
Taxes for county	*1,716.73*	*1,617.00*	*2,015.30*	*3,258.35*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*971.78*	*991.75*	*2,057.17*	*5,475.52*
All other	–	–	–	*71.51*

RECAPITULATION.				
Maintenance and interest	$47,303.96	$39,515.45	$60,347.65	$48,459.95
Permanent debt (except from sinking funds)	3,250.00	2,000.00	6,000.00	8,500.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	4,681.06	3,070.75	15,228.24	12,925.24
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	46,050.94	12,000.00	32,000.00	29,000.00
Transfers (except to sinking funds) and refunds	1,447.51	1,508.94	2,649.47	304.01
Agency, trust, and investment	7,092.31	7,135.55	9,017.67	15,081.98
Total payments	**$109,825.78**	**$65,230.69**	**$125,243.03**	**$114,271.18**
Balance on hand, including funds	*253.37*	*9,486.10*	*18,035.44*	*2,136.67*
GRAND TOTAL	**$110,079.15**	**$74,716.79**	**$143,278.47**	**$116,407.85**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Tisbury POPULATION 1,275	Rowley POPULATION 1,249	Russell POPULATION 1,237	Whately POPULATION 1,234
REVENUE.	**$70,547.91**	**$44,291.33**	**$45,148.17**	**$38,896.07**
General	**50,149.66**	**33,044.76**	**38,010.40**	**37,966.44**
Taxes	*48,737.08*	*28,285.00*	*36,633.00*	*31,767.83*
Property, poll, and income	47,330.81	24,575.67	18,291.19	30,898.20
Corporation, bank, etc.	1,406.27	3,709.33	18,341.81	859.63
Licenses and permits	*271.00*	*66.00*	*25.00*	*12.00*
Fines and forfeits	*260.44*	*218.60*	–	*25.00*
Grants and gifts	*881.14*	*4,475.16*	*1,352.40*	*6,171.61*
For expenses	881.14	4,475.16	1,352.40	6,171.61
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**20,398.25**	**11,246.57**	**7,137.77**	**929.63**
Special assessments	*78.50*	*1,255.42*	–	–
To meet expenses	78.50	1,255.42	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*3,271.38*	*2,495.12*	*972.48*	*607.84*
General government	760.24	344.00	274.50	14.50
Protection of persons and property	28.43	152.20	22.88	12.69
Health and sanitation	–	–	–	–
Highways	–	–	13.40	415.00
Charities	246.71	1,058.34	440.80	–
Soldiers' benefits	246.00	762.00	144.00	48.00
Schools	1,987.00	94.12	60.00	92.25
Libraries	–	42.73	16.90	7.40
Recreation	–	–	–	–
Unclassified	3.00	41.73	–	18.00
Public service enterprises	*15,600.88*	*6,943.72*	*5,661.10*	–
Electric light	–	6,943.72	1,768.40	–
Water	15,545.88	–	3,892.70	–
All other	55.00	–	–	–
Cemeteries	*974 00*	*199.50*	*104.13*	*154.09*
Interest	*473.49*	*352.81*	*400.06*	*167.70*
On sinking funds	–	–	–	–
On trust and investment funds	29.66	84.27	–	42.50
All other	443.83	268.54	400.06	125.20
NON-REVENUE.	**$32,918.11**	**$21,134.23**	**$32,245.37**	**$39,356.69**
Offsets to outlays	**1,112.28**	**1,322.38**	**115.64**	–
Departmental	*1,112.28*	*1,000.00*	–	–
Public service enterprises	–	*322.38*	*115.64*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**17,525.00**	**12,000.00**	**22,000.00**	**33,447.29**
Loans, general purposes	*10,525.00*	–	–	*18,000.00*
Loans, public service enterprises	–	–	*12,000.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*7,000.00*	*12,000.00*	*10,000.00*	*14,000.00*
Unpaid warrants or orders, current year	–	–	–	*1,308.59*
Premiums	–	–	–	*138.70*
Transfers	–	–	–	**125.28**
From sinking funds	–	–	–	–
All other	–	–	–	*125.28*
Refunds	**649.12**	**224.13**	**331.45**	–
Agency, trust, and investment	**13,631.71**	**7,587.72**	**9,798.28**	**5,784.12**
Taxes and licenses for State	*7,603.10*	*4,451.80*	*7,463.85*	*3,368.47*
Taxes for county	*4,341.35*	*2,363.09*	*2,230.30*	*1,914.56*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,687.26*	*772.83*	*104.13*	*501.09*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$71,660.19	$45,613.71	$45,263.81	$38,896.07
Premiums	–	–	–	138.70
Municipal indebtedness	17,525.00	12,000.00	22,000.00	33,308.59
Transfers and refunds	649.12	224.13	331.45	125.28
Agency, trust, and investment	13,631.71	7,587.72	9,798.28	5,784.12
Total receipts	**$103,466.02**	**$65,425.56**	**$77,393.54**	**$78,252.76**
Balance on hand, including funds	*23,512.11*	*9,294.53*	*26,222.46*	*1,385.03*
GRAND TOTAL	**$126,978.13**	**$74,720.09**	**$103,616.00**	**$79,637.79**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Tisbury Population 1,275	Rowley Population 1,249	Russell Population 1,237	Whately Population 1,234
Maintenance	**$48,013.14**	**$38,879.98**	**$39,619.38**	**$29,082.22**
Departmental	*41,043.44*	*34,859.62*	*36,905.51*	*28,566.24*
General government	3,928.49	2,821.89	3,314.84	1,682.54
Protection of persons and property	5,052.94	3,201.69	1,087.77	324.36
Health and sanitation	630.91	285.20	865.67	94.60
Highways	7,891.39	7,523.95	7,836.37	8,880.38
Charities	1,553.77	2,676.57	2,487.53	119.50
Soldiers' benefits	295.00	679.50	144.00	48.00
Schools	20,848.25	16,150.00	20,113.03	16,730.93
Libraries	474.74	421.95	541.00	301.00
Recreation	–	124.59	33.60	–
Pensions	–	–	–	–
Unclassified	367.95	974.28	481.70	384.93
Public service enterprises	*5,773.58*	*3,576.49*	*2,459.85*	–
Electric light	–	3,576.49	1,671.33	–
Water	5,695.17	–	788.52	–
All other	78.41	–	–	–
Cemeteries	*1,196.12*	*443.87*	*254.02*	*515.98*
Administration of trust funds	–	–	–	–
Interest	**3,474.16**	**807.00**	**2,595.92**	**828.00**
Loans, general purposes	*954.16*	*495.00*	*1,179.55*	*828.00*
Loans, public service enterprises	*2,520.00*	*312.00*	*1,416.37*	–
Loans, cemeteries	–	–	–	–
Outlays	**19,018.16**	**4,494.27**	**3,526.01**	**11,447.16**
Departmental	*17,918.77*	*1,500.00*	*1,076.90*	*11,447.16*
General government	–	–	74.42	–
Protection of persons and property	–	–	–	–
Health and sanitation	–	–	–	–
Highways	11,351.77	1,500.00	1,002.48	–
Charities	–	–	–	–
Schools	134.00	–	–	11,447.16
Libraries	–	–	–	–
Recreation	6,075.00	–	–	–
Unclassified	358.00	–	–	–
Public service enterprises	*1,099.39*	*2,994.27*	*2,449.11*	–
Electric light	–	2,994.27	286.75	–
Water	1,099.39	–	2,162.36	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**14,255.00**	**12,900.00**	**35,300.00**	**19,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	*7,255.00*	*900.00*	*5,300.00*	*5,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*7,000.00*	*12,000.00*	*30,000.00*	*14,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	–	–	**125.28**
To sinking funds from revenue	–	–	–	–
All other	–	–	–	*125.28*
Refunds	**649.12**	**224.13**	**331.45**	–
Agency, trust, and investment	**13,631.37**	**7,529.88**	**9,798.28**	**5,784.12**
Taxes and licenses for State	*7,603.10*	*4,451.80*	*7,463.85*	*3,368.47*
Taxes for county	*4,341.35*	*2,363.09*	*2,230.30*	*1,914.56*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,686.92*	*714.99*	*104.13*	*501.09*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$51,487.30	$39,686.98	$42,215.30	$29,910.22
Permanent debt (except from sinking funds)	7,255.00	900.00	5,300.00	5,500.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	19,018.16	4,494.27	3,526.01	11,447.16
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	7,000.00	12,000.00	30,000.00	14,000.00
Transfers (except to sinking funds) and refunds	649.12	224.13	331.45	125.28
Agency, trust, and investment	13,631.37	7,529.88	9,798.28	5,784.12
Total payments	**$99,040.95**	**$64,835.26**	**$91,171.04**	**$66,766.78**
Balance on hand, including funds	*27,937.18*	*9,884.83*	*12,444.96*	*12,871.01*
GRAND TOTAL	**$126,978.13**	**$74,720.09**	**$103,616.00**	**$79,637.79**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Yarmouth POPULATION 1,229	Middleton POPULATION 1,195	Southwick POPULATION 1,194	Edgartown POPULATION 1,190
REVENUE.	**$53,624.65**	**$37,954.46**	**$38,716.80**	**$41,283.88**
General	**49,250.20**	**28,373.40**	**31,967.08**	**39,730.88**
Taxes	*47,391.53*	*26,714.68*	*25,978.36*	*38,745.55*
Property, poll, and income	43,705.57	25,575.94	24,680.06	37,941.69
Corporation, bank, etc.	3,685.96	1,138.74	1,298.30	803.86
Licenses and permits	*121.00*	*15.85*	*4.00*	*342.00*
Fines and forfeits	–	*36.30*	*28.95*	*59.08*
Grants and gifts	*1,737.67*	*1,606.57*	*5,955.77*	*584.25*
For expenses	1,737.67	1,606.57	5,955.77	584.25
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**4,374.45**	**9,581.06**	**6,749.72**	**1,553.00**
Special assessments	*385.04*	*251.30*	–	–
To meet expenses	385.04	251.30	–	–
To meet outlays	–	–	–	–
Privileges	*20.12*	–	–	*100.00*
Departmental	*2,227.86*	*3,029.56*	*385.05*	*957.67*
General government	89.36	342.05	107.50	324.00
Protection of persons and property	600.40	872.75	59.10	19.17
Health and sanitation	–	–	–	–
Highways	–	–	14.80	–
Charities	1,095.38	686.80	–	–
Soldiers' benefits	384.00	615.00	184.00	360.00
Schools	22.72	385.66	–	70.50
Libraries	–	21.10	–	184.00
Recreation	36.00	–	–	–
Unclassified	–	106.20	19.65	–
Public service enterprises	–	*4,031.67*	*5,239.92*	–
Electric light	–	4,031.67	5,239.92	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*434.38*	*407.40*	–	*293.10*
Interest	*1,307.05*	*1,861.13*	*1,124.75*	*202.23*
On sinking funds	–	–	–	–
On trust and investment funds	718.44	1,145.28	637.69	108.60
All other	588.61	715.85	487.06	93.63
NON-REVENUE.	**$52,163.96**	**$36,538.00**	**$58,735.35**	**$19,215.86**
Offsets to outlays	–	–	**494.45**	–
Departmental	–	–	*494.45*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**33,556.04**	**28,000.00**	**52,337.00**	**9,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	*12,500.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*30,000.00*	*28,000.00*	*39,500.00*	*9,000.00*
Unpaid warrants or orders, current year	*3,556.04*	–	–	–
Premiums	–	–	*337.00*	–
Transfers	**697.94**	**833.66**	–	–
From sinking funds	–	–	–	–
All other	*697.94*	*833.66*	–	–
Refunds	**712.43**	**496.12**	**126.50**	**101.25**
Agency, trust, and investment	**17,197.55**	**7,208.22**	**5,777.40**	**10,114.61**
Taxes and licenses for State	*8,595.18*	*3,786.60*	*4,398.20*	*5,847.98*
Taxes for county	*7,492.99*	*2,157.60*	*1,115.15*	*3,581.57*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,109.38*	*1,264.02*	*264.05*	*685.06*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$53,624.65	$37,954.46	$39,211.25	$41,283.88
Premiums	–	–	337.00	–
Municipal indebtedness	33,556.04	28,000.00	52,000.00	9,000.00
Transfers and refunds	1,410.37	1,329.78	126.50	101.25
Agency, trust, and investment	17,197.55	7,208.22	5,777.40	10,114.61
Total receipts	**$105,788.61**	**$74,492.46**	**$97,452.15**	**$60,499.74**
Balance on hand, including funds	*9,454.90*	*8,999.04*	*4,179.58*	*9,895.09*
GRAND TOTAL	**$115,243.51**	**$83,491.50**	**$101,631.73**	**$70,394.83**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Yarmouth POPULATION 1,229	Middleton POPULATION 1,195	Southwick POPULATION 1,194	Edgartown POPULATION 1,190
Maintenance	**$49,765.41**	**$35,871.49**	**$44,062.81**	**$38,147.65**
Departmental	*49,253.41*	*31,568.39*	*41,120.09*	*37,573.09*
General government	5,895.89	4,222.49	2,705.71	5,451.06
Protection of persons and property	4,044.82	4,652.23	937.49	4,067.44
Health and sanitation	1,220.09	1,139.87	619.83	353.50
Highways	9,919.92	5,199.70	14,024.97	5,130.09
Charities	4,179.30	1,615.52	1,206.91	4,122.94
Soldiers' benefits	552.00	696.00	192.00	344.00
Schools	22,189.86	12,407.54	19,901.67	16,559.93
Libraries	177.97	1,023.85	641.91	753.59
Recreation	219.10	–	199.48	206.05
Pensions	–	–	–	–
Unclassified	854.46	611.19	690.12	584.49
Public service enterprises	–	*3,323.06*	*2,646.72*	–
Electric light	–	3,323.06	2,646.72	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*491.50*	*967.54*	*250.00*	*574.56*
Administration of trust funds	*20.50*	*12.50*	*46.00*	–
Interest	**1,393.76**	**1,789.80**	**3,056.26**	**453.80**
Loans, general purposes	*1,393.76*	*1,662.27*	*1,998.26*	*453.80*
Loans, public service enterprises	–	*127.53*	*1,058.00*	–
Loans, cemeteries	–	–	–	–
Outlays	**5,674.60**	**3,437.19**	**12,690.36**	**1,415.32**
Departmental	*5,674.60*	*2,041.03*	*1,742.20*	*1,415.32*
General government	–	–	245.92	–
Protection of persons and property	–	–	–	185.13
Health and sanitation	–	–	–	–
Highways	5,674.60	2,041.03	1,496.28	930.19
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	300.00
Public service enterprises	–	*1,396.16*	*10,714.31*	–
Electric light	–	1,396.16	10,714.31	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	*233.85*	–
Municipal indebtedness	**31,633.74**	**28,600.00**	**30,500.00**	**9,899.90**
From sinking funds	–	–	–	–
From revenue and other sources	*3,000.00*	*1,600.00*	*2,200.00*	*899.90*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*25,000.00*	*27,000.00*	*28,300.00*	*9,000.00*
Warrants or orders, previous years	*3,633.74*	–	–	–
Transfers	**697.94**	**833.66**	–	–
To sinking funds from revenue	–	–	–	–
All other	*697.94*	*833.66*	–	–
Refunds	**712.43**	**496.12**	**126.50**	**101.25**
Agency, trust, and investment	**17,197.55**	**7,225.23**	**6,615.09**	**10,114.61**
Taxes and licenses for State	*8,595.18*	*3,786.60*	*4,398.20*	*5,847.98*
Taxes for county	*7,492.99*	*2,157.60*	*1,115.15*	*3,581.57*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,109.38*	*1,281.03*	*1,101.74*	*685.06*
All other	–	–	–	–
RECAPITULATION.				
Maintenance and interest	$51,159.17	$37,661.29	$47,119.07	$38,601.45
Permanent debt (except from sinking funds)	3,000.00	1,600.00	2,200.00	899.90
Sinking fund requirements from revenue	–	–	–	–
Outlays	5,674.60	3,437.19	12,690.36	1,415.32
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	28,633.74	27,000.00	28,300.00	9,000.00
Transfers (except to sinking funds) and refunds	1,410.37	1,329.78	126.50	101.25
Agency, trust, and investment	17,197.55	7,225.23	6,615.09	10,114.61
Total payments	**$107,075.43**	**$78,253.49**	**$97,051.02**	**$60,132.53**
Balance on hand, including funds	*8,168.08*	*5,238.01*	*4,580.71*	*10,262.30*
GRAND TOTAL	**$115,243.51**	**$83,491.50**	**$101,631.73**	**$70,394.83**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lynnfield POPULATION 1,165	Norfolk POPULATION 1,159	Clarksburg POPULATION 1,136	Sudbury POPULATION 1,121
REVENUE.	**$56,544.31**	**$42,007.77**	**$15,098.61**	**$42,545.99**
General	**52,217.66**	**40,184.13**	**14,236.74**	**37,332.61**
Taxes	*49,967.98*	*35,819.93*	*11,782.21*	*33,250.93*
Property, poll, and income	49,248.00	31,150.07	11,665.33	30,930.19
Corporation, bank, etc.	719.98	4,669.86	116.88	2,320.74
Licenses and permits	*68.50*	*22.00*	*35.00*	*8.00*
Fines and forfeits	*195.00*	*79.98*	–	–
Grants and gifts	*1,986.18*	*4,262.22*	*2,419.53*	*4,073.68*
For expenses	1,986.18	4,262.22	2,419.53	4,073.68
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**4,326.65**	**1,823.64**	**861.87**	**5,213.38**
Special assessments	*173.65*	*293.50*	–	*670.00*
To meet expenses	173.65	293.50	–	670.00
To meet outlays	–	–	–	–
Privileges	*81.11*	–	–	–
Departmental	*2,608.04*	*1,075.66*	*830.25*	[1]*2,168.15*
General government	352.00	129.50	–	164.00
Protection of persons and property	873.09	543.06	7.45	400.83
Health and sanitation	–	–	–	–
Highways	112.70	–	60.00	1,256.86
Charities	–	187.10	644.80	–
Soldiers' benefits	450.00	198.00	96.00	168.00
Schools	762.30	18.00	22.00	81.00
Libraries	57.95	–	–	42.63
Recreation	–	–	–	–
Unclassified	–	–	–	[1]54.83
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*214.13*	–	–	*209.10*
Interest	*1,249.72*	*454.48*	*31.62*	*2,166.13*
On sinking funds	–	–	–	–
On trust and investment funds	568.10	126.53	–	1,600.09
All other	681.62	327.95	31.62	566.04
NON-REVENUE.	**$64,502.51**	**$47,682.85**	**$7,441.36**	**$73,280.82**
Offsets to outlays	**17,862.53**	**4,179.73**	–	**4,123.50**
Departmental	*17,862.53*	*4,179.73*	–	*4,123.50*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**35,000.00**	**35,000.00**	**4,346.97**	**57,526.00**
Loans, general purposes	*6,000.00*	–	–	*10,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*29,000.00*	*35,000.00*	*3,500.00*	*47,500.00*
Unpaid warrants or orders, current year	–	–	*846.97*	
Premiums	–	–	–	*26.00*
Transfers	**1,172.00**	**758.91**	–	**1,457.35**
From sinking funds	–	–	–	–
All other	*1,172.00*	*758.91*	–	*1,457.35*
Refunds	**1.60**	**369.93**	**9.00**	**82.69**
Agency, trust, and investment	**10,466.38**	**7,374.28**	**3,085.39**	**10,091.28**
Taxes and licenses for State	*5,771.20*	*4,600.60*	*2,309.00*	*5,175.40*
Taxes for county	*3,287.77*	*2,254.89*	*776.39*	*2,164.58*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,407.41*	*518.79*	–	*2,751.30*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$74,406.84	$46,187.50	$15,098.61	$46,669.49
Premiums	–	–	–	26.00
Municipal indebtedness	35,000.00	35,000.00	4,346.97	57,500.00
Transfers and refunds	1,173.60	1,128.84	9.00	1,540.04
Agency, trust, and investment	10,466.38	7,374.28	3,085.39	10,091.28
Total receipts	**$121,046.82**	**$89,690.62**	**$22,539.97**	**$115,826.81**
Balance on hand, including funds	*2,138.75*	*15,231.30*	*1,749.92*	*10,728.15*
GRAND TOTAL	**$123,185.57**	**$104,921.92**	**$24,289.89**	**$126,554.96**

[1] Includes $4.95 from administration of trust funds.

Graded According to Population of 1920 — Continued.

PAYMENTS.	**Lynnfield** POPULATION 1,165	**Norfolk** POPULATION 1,159	**Clarksburg** POPULATION 1,136	**Sudbury** POPULATION 1,121
Maintenance	**$46,651.61**	**$40,960.71**	**$14,072.72**	**$43,065.78**
Departmental	*46,333.83*	*40,960.71*	*14,072.72*	*42,790.56*
General government	3,205.54	3,397.15	584.31	2,005.41
Protection of persons and property	7,479.69	3,703.32	103.65	3,412.55
Health and sanitation	174.18	958.48	225.00	330.33
Highways	11,519.07	10,441.14	2,067.21	12,553.40
Charities	1,395.80	1,569.87	1,274.02	1,592.75
Soldiers' benefits	544.00	144.00	52.00	260.00
Schools	20,614.97	19,954.00	9,663.30	20,861.45
Libraries	837.23	305.40	23.23	1,100.20
Recreation	76.25	100.00	–	3.65
Pensions	–	–	–	–
Unclassified	487.10	387.35	80.00	670.82
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*317.78*	–	–	*204.10*
Administration of trust funds	–	–	–	*71.12*
Interest	**1,808.77**	**1,083.33**	**205.50**	**2,277.25**
Loans, general purposes	*1,808.77*	*1,083.33*	*205.50*	*2,277.25*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**24,041.79**	**9,469.93**	**2,050.00**	**21,823.31**
Departmental	*24,041.79*	*9,469.93*	*2,050.00*	*21,823.31*
General government	–	102.50	–	–
Protection of persons and property	–	–	–	–
Health and sanitation	–	–	–	155.22
Highways	23,386.11	9,367.43	2,050.00	8,239.61
Charities	–	–	–	–
Schools	–	–	–	13,428.48
Libraries	250.00	–	–	–
Recreation	172.00	–	–	–
Unclassified	233.68	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**33,500.00**	**37,600.00**	**4,000.00**	**46,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	[1] *3,500.00*	*600.00*	*500.00*	*1,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*30,000.00*	*37,000.00*	*3,500.00*	*45,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**1,172.00**	**758.91**	–	**1,457.35**
To sinking funds from revenue	–	–	–	–
All other	*1,172.00*	*758.91*	–	*1,457.35*
Refunds	**1.60**	**369.93**	**9.00**	**82.69**
Agency, trust, and investment	**9,600.23**	**6,855.49**	**3,085.39**	**10,129.54**
Taxes and licenses for State	*5,771.20*	*4,600.60*	*2,309.00*	*5,175.40*
Taxes for county	*3,287.77*	*2,254.89*	*776.39*	*2,164.58*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*541.26*	–	–	*2,789.56*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$48,460.38	$42,044.04	$14,278.22	$45,343.03
Permanent debt (except from sinking funds)	[1] 3,500.00	600.00	500.00	1,500.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	24,041.79	9,469.93	2,050.00	21,823.31
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	30,000.00	37,000.00	3,500.00	45,000.00
Transfers (except to sinking funds) and refunds	1,173.60	1,128.84	9.00	1,540.04
Agency, trust, and investment	9,600.23	6,855.49	3,085.39	10,129.54
Total payments	**$116,776.00**	**$97,098.30**	**$23,422.61**	**$125,335.92**
Balance on hand, including funds	*6,409.57*	*7,823.62*	*867.28*	*1,219.04*
GRAND TOTAL	**$123,185.57**	**$104,921.92**	**$24,289.89**	**$126,554.96**

[1] Includes $1,000 paid from investment fund.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Stow POPULATION 1,101	Wenham POPULATION 1,090	Hinsdale POPULATION 1,065	West Stockbridge POPULATION 1,058
REVENUE.	**$41,582.06**	**$64,663.41**	**$27,968.05**	**$34,283.26**
General	**36,114.66**	**61,386.73**	**25,670.22**	**32,227.53**
Taxes	*30,270.67*	*59,682.46*	*17,993.96*	*25,948.65*
Property, poll, and income	29,598.31	47,657.43	17,625.15	21,974.50
Corporation, bank, etc.	672.36	12,025.03	368.81	3,974.15
Licenses and permits	*6.00*	*47.00*	*16.00*	–
Fines and forfeits	*626.22*	*76.07*	–	*164.11*
Grants and gifts	*5,211.77*	*1,581.20*	*7,660.26*	*6,114.77*
For expenses	5,159.79	1,581.20	7,660.26	6,114.77
For outlays	51.98	–	–	–
All other	–	–	–	–
Commercial	**5,467.40**	**3,276.68**	**2,297.83**	**2,055.73**
Special assessments	*457.00*	*480.98*	–	–
To meet expenses	457.00	480.98	–	–
To meet outlays	–	–	–	–
Privileges	–	–	*436.44*	–
Departmental	*1,037.81*	*1,791.27*	*1,668.46*	*1,826.53*
General government	175.50	43.70	170.00	180.74
Protection of persons and property	578.63	113.82	15.64	1,327.63
Health and sanitation	–	–	–	–
Highways	–	85.25	519.83	–
Charities	–	584.27	664.01	76.74
Soldiers' benefits	168.00	650.00	84.00	144.00
Schools	92.68	146.70	211.88	97.42
Libraries	18.00	–	–	–
Recreation	–	75.00	–	–
Unclassified	5.00	92.53	3.10	–
Public service enterprises	*15.15*	*9.24*	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	15.15	9.24	–	–
Cemeteries	*244.35*	*274.50*	–	*5.00*
Interest	*3,713.09*	*720.69*	*192.93*	*224.20*
On sinking funds	–	–	–	–
On trust and investment funds	3,415.02	445.33	–	–
All other	298.07	275.36	192.93	224.20
NON-REVENUE.	**$52,308.28**	**$47,747.67**	**$17,594.31**	**$23,714.49**
Offsets to outlays	**13,539.80**	–	**896.24**	**4,000.00**
Departmental	*13,539.80*	–	*896.24*	*4,000.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**20,032.83**	**35,000.00**	**12,000.00**	**15,000.00**
Loans, general purposes	*5,000.00*	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*15,000.00*	*35,000.00*	*12,000.00*	*15,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*32.83*	–	–	–
Transfers	**2,011.83**	**490.39**	–	–
From sinking funds	–	–	–	–
All other	*2,011.83*	*490.39*	–	–
Refunds	–	**7.50**	**106.00**	**20.00**
Agency, trust, and investment	**16,723.82**	**12,249.78**	**4,592.07**	**4,694.49**
Taxes and licenses for State	*4,442.40*	*7,125.80*	*3,272.20*	*3,245.60*
Taxes for county	*1,791.37*	*4,417.95*	*1,319.87*	*1,243.89*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*10,490.05*	*706.03*	–	*205.00*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$55,121.86	$64,663.41	$28,864.29	$38,283.26
Premiums	32.83	–	–	–
Municipal indebtedness	20,000.00	35,000.00	12,000.00	15,000.00
Transfers and refunds	2,011.83	497.89	106.00	20.00
Agency, trust, and investment	16,723.82	12,249.78	4,592.07	4,694.49
Total receipts	**$93,890.34**	**$112,411.08**	**$45,562.36**	**$57,997.75**
Balance on hand, including funds	*13,084.39*	*3,795.27*	*4,561.11*	*4,669.44*
GRAND TOTAL	**$106,974.73**	**$116,206.35**	**$50,123.47**	**$62,667.19**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Stow Population 1,101	Wenham Population 1,090	Hinsdale Population 1,065	West Stockbridge Population 1,058
Maintenance	**$40,308.83**	**$48,477.86**	**$29,245.96**	**$26,600.24**
Departmental	*40,049.49*	*47,704.09*	*29,245.96*	*26,282.53*
General government	2,023.99	2,319.62	2,469.72	1,685.56
Protection of persons and property	2,503.09	3,155.82	558.62	365.48
Health and sanitation	415.60	1,016.50	283.88	543.46
Highways	12,738.73	16,025.78	6,750.67	7,028.49
Charities	1,141.05	1,268.44	3,069.18	966.25
Soldiers' benefits	222.00	474.00	96.00	96.00
Schools	18,716.52	21,841.66	15,149.77	14,889.91
Libraries	528.51	744.83	356.00	406.08
Recreation	150.50	208.50	–	–
Pensions	–	–	–	–
Unclassified	1,609.50	648.94	512.12	301.30
Public service enterprises	–	*99.45*	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	99.45	–	–
Cemeteries	*249.34*	*674.32*	–	*317.71*
Administration of trust funds	*10.00*	–	–	–
Interest	**941.61**	**3,374.01**	**265.50**	**735.69**
Loans, general purposes	*941.61*	*3,374.01*	*265.50*	*735.69*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**19,595.43**	**6,224.39**	**3,517.31**	**6,000.00**
Departmental	*19,595.43*	*6,224.39*	*3,517.31*	*6,000.00*
General government	–	–	–	–
Protection of persons and property	–	4,677.00	–	–
Health and sanitation	128.45	–	–	–
Highways	15,415.80	–	896.89	6,000.00
Charities	–	–	–	–
Schools	–	969.69	2,620.42	–
Libraries	–	–	–	–
Recreation	–	577.70	–	–
Unclassified	4,051.18	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**22,500.00**	**37,500.00**	**12,000.00**	**19,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*7,500.00*	*2,500.00*	–	*1,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*15,000.00*	*35,000.00*	*12,000.00*	*18,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**2,011.83**	**490.39**	–	–
To sinking funds from revenue	–	–	–	–
All other	*2,011.83*	*490.39*	–	–
Refunds	–	**7.50**	**106.00**	**20.00**
Agency, trust, and investment	**16,987.96**	**12,204.72**	**4,592.07**	**4,694.49**
Taxes and licenses for State	*4,442.40*	*7,125.80*	*3,272.20*	*3,245.60*
Taxes for county	*1,791.37*	*4,417.95*	*1,319.87*	*1,243.89*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*10,754.19*	*660.97*	–	*205.00*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$41,250.44	$51,851.87	$29,511.46	$27,335.93
Permanent debt (except from sinking funds)	7,500.00	2,500.00	–	1,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	19,595.43	6,224.39	3,517.31	6,000.00
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	15,000.00	35,000.00	12,000.00	18,000.00
Transfers (except to sinking funds) and refunds	2,011.83	497.89	106.00	20.00
Agency, trust, and investment	16,987.96	12,204.72	4,592.07	4,694.49
Total payments	**$102,345.66**	**$108,278.87**	**$49,726.84**	**$57,050.42**
Balance on hand, including funds	*4,629.07*	*7,927.48*	*396.63*	*5,616.77*
GRAND TOTAL	**$106,974.73**	**$116,206.35**	**$50,123.47**	**$62,667.19**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lanesborough POPULATION 1,054	Oak Bluffs POPULATION 1,047	Rochester POPULATION 1,047	Hubbardston POPULATION 1,045
REVENUE.	**$26,667.18**	**$77,065.79**	**$35,131.97**	**$35,274.29**
General	**25,030.41**	**75,079.53**	**32,331.33**	**32,144.65**
Taxes	*18,283.45*	*69,658.81*	*26,226.12*	*21,972.41*
Property, poll, and income	18,145.17	69,071.70	24,933.87	21,275.22
Corporation, bank, etc.	138.28	587.11	1,292.25	697.19
Licenses and permits	*6.00*	*843.00*	*27.00*	*27.00*
Fines and forfeits	–	*153.31*	*175.00*	–
Grants and gifts	*6,740.96*	*4,424.41*	*5,903.21*	*10,145.24*
For expenses	6,740.96	674.63	5,903.21	10,094.79
For outlays	–	3,749.78	–	50.45
All other	–	–	–	–
Commercial	**1,636.77**	**1,986.26**	**2,800.64**	**3,129.64**
Special assessments	–	*337.46*	–	–
To meet expenses	–	–	–	–
To meet outlays	–	337.46	–	–
Privileges	–	–	–	–
Departmental	*600.92*	*1,117.45*	*1,950.56*	*1,666.10*
General government	233.00	188.87	167.75	–
Protection of persons and property	9.92	2.00	558.42	93.90
Health and sanitation	–	–	–	–
Highways	–	–	–	8.00
Charities	48.00	170.99	1,062.59	230.00
Soldiers' benefits	278.00	336.00	144.00	732.00
Schools	12.00	329.85	12.80	235.75
Libraries	–	89.74	5.00	343.45
Recreation	–	–	–	10.00
Unclassified	20.00	–	–	13.00
Public service enterprises	–	–	*12.14*	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	12.14	–
Cemeteries	*8.65*	*147.31*	*47.48*	*14.00*
Interest	*1,027.20*	*384.04*	*790.46*	*1,449.54*
On sinking funds	–	–	–	–
On trust and investment funds	407.46	249.70	661.64	651.52
All other	619.74	134.34	128.82	798.02
NON-REVENUE.	**$7,071.33**	**$70,409.09**	**$17,648.01**	**$34,533.93**
Offsets to outlays	–	–	**25.00**	–
Departmental	–	–	*25.00*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	–	**58,000.00**	**11,000.00**	**28,000.00**
Loans, general purposes	–	*13,000.00*	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*45,000.00*	*11,000.00*	*28,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	**41.13**	**99.13**	**766.52**
From sinking funds	–	–	–	–
All other	–	*41.13*	*99.13*	*766.52*
Refunds	**13.50**	**543.12**	**178.71**	**472.40**
Agency, trust, and investment	**7,057.83**	**11,824.84**	**6,345.17**	**5,295.01**
Taxes and licenses for State	*3,496.80*	*7,006.20*	*4,091.51*	*3,416.20*
Taxes for county	*1,397.51*	*4,558.33*	*1,991.21*	*1,195.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,163.52*	*260.31*	*262.45*	*683.81*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$26,667.18	$77,065.79	$35,156.97	$35,274.29
Premiums	–	–	–	–
Municipal indebtedness	–	58,000.00	11,000.00	28,000.00
Transfers and refunds	13.50	584.25	277.84	1,238.92
Agency, trust, and investment	7,057.83	11,824.84	6,345.17	5,295.01
Total receipts	**$33,738.51**	**$147,474.88**	**$52,779.98**	**$69,808.22**
Balance on hand, including funds	*2,771.00*	*1,382.90*	*2,221.95*	*3,816.54*
GRAND TOTAL	**$36,509.51**	**$148,857.78**	**$55,001.93**	**$73,624.76**

Graded According to Population of 1920 — Continued.

PAYMENTS.	**Lanesborough** POPULATION 1,054	**Oak Bluffs** POPULATION 1,047	**Rochester** POPULATION 1,047	**Hubbardston** POPULATION 1,045
Maintenance	**$25,213.44**	**$61,274.53**	**$32,745.79**	**$34,359.30**
Departmental	*24,975.15*	*59,968.86*	*32,599.51*	*34,307.50*
General government	2,449.83	3,799.41	1,675.53	1,647.03
Protection of persons and property	182.60	9,687.62	1,049.06	1,570.92
Health and sanitation	390.00	3,221.85	1,473.85	427.25
Highways	6,668.05	15,344.29	9,475.13	7,862.33
Charities	1,385.04	2,632.77	2,093.58	487.81
Soldiers' benefits	258.00	414.00	96.00	726.25
Schools	12,792.46	21,278.92	16,050.93	19,986.80
Libraries	316.65	966.61	391.97	870.01
Recreation	–	1,635.00	–	31.08
Pensions	–	–	–	–
Unclassified	532.52	988.39	293.46	698.02
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*238.29*	*1,305.67*	*47.48*	*51.80*
Administration of trust funds	–	–	*98.80*	–
Interest	**317.20**	**1,550.87**	**338.38**	**914.00**
Loans, general purposes	*317.20*	*1,550.87*	*338.38*	*914.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	–	**28,291.53**	**3,233.92**	**2,163.44**
Departmental	–	*28,291.53*	*3,233.92*	*2,163.44*
General government	–	–	–	–
Protection of persons and property	–	2,931.00	–	–
Health and sanitation	–	3,082.50	3,233.92	–
Highways	–	16,988.81	–	1,988.44
Charities	–	–	–	–
Schools	–	1,700.00	–	–
Libraries	–	–	–	175.00
Recreation	–	3,589.22	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**980.00**	**42,000.00**	**11,000.00**	**23,860.00**
From sinking funds	–	–	–	–
From revenue and other sources	*980.00*	*2,000.00*	–	*1,200.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*40,000.00*	*11,000.00*	*22,660.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	**41.13**	**99.13**	**766.52**
To sinking funds from revenue	–	–	–	–
All other	–	*41.13*	*99.13*	*766.52*
Refunds	**13.50**	**543.12**	**178.71**	**472.40**
Agency, trust, and investment	**6,902.96**	**12,033.41**	**6,533.13**	**5,295.01**
Taxes and licenses for State	*3,496.80*	*7,006.20*	*4,091.51*	*3,416.20*
Taxes for county	*1,397.51*	*4,558.33*	*1,991.21*	*1,195.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,008.65*	*468.88*	*450.41*	*683.81*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$25,530.64	$62,825.40	$33,084.17	$35,273.30
Permanent debt (except from sinking funds)	980.00	2,000.00	–	1,200.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	–	28,291.53	3,233.92	2,163.44
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	–	40,000.00	11,000.00	22,660.00
Transfers (except to sinking funds) and refunds	13.50	584.25	277.84	1,238.92
Agency, trust, and investment	6,902.96	12,033.41	6,533.13	5,295.01
Total payments	**$33,427.10**	**$145,734.59**	**$54,129.06**	**$67,830.67**
Balance on hand, including funds	*3,082.41*	*3,123.19*	*872.87*	*5,794.09*
GRAND TOTAL	**$36,509.51**	**$148,857.78**	**$55,001.93**	**$73,624.76**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Tyngsborough POPULATION 1,044	Lincoln POPULATION 1,042	Orleans POPULATION 1,012	New Marlborough POPULATION 1,010
REVENUE.	**$39,026.91**	**$84,753.72**	**$59,341.49**	**$34,540.47**
General	**33,421.72**	**61,255.24**	**51,056.67**	**33,791.34**
Taxes	*26,493.26*	*59,787.67*	*50,414.63*	*26,638.06*
Property, poll, and income	26,250.67	54,841.71	23,442.60	25,975.48
Corporation, bank, etc.	242.59	4,945.96	26,972.03	662.58
Licenses and permits	*35.00*	–	*39.00*	*25.00*
Fines and forfeits	*272.10*	*264.44*	*25.00*	–
Grants and gifts	*6,621.36*	*1,203.13*	*578.04*	*7,128.28*
For expenses	6,621.36	1,203.13	578.04	7,128.28
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**5,605.19**	**23,498.48**	**8,284.82**	**749.13**
Special assessments	*364.09*	–	*38.70*	–
To meet expenses	364.09	–	38.70	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*3,400.78*	*3,365.51*	*5,505.17*	*486.98*
General government	142.00	10.00	257.75	167.00
Protection of persons and property	2,524.82	1,493.96	942.64	10.82
Health and sanitation	45.14	29.00	–	–
Highways	6.00	638.00	18.00	–
Charities	15.00	117.00	714.29	140.66
Soldiers' benefits	144.00	–	180.00	60.00
Schools	429.43	1,029.22	3,301.42	108.50
Libraries	10.22	40.68	88.87	–
Recreation	–	–	–	–
Unclassified	84.17	7.65	2.20	–
Public service enterprises	–	*15,946.83*	–	–
Electric light	–	–	–	–
Water	–	15,946.83	–	–
All other	–	–	–	–
Cemeteries	*267.00*	*45.00*	–	–
Interest	*1,573.32*	*4,141.14*	*2,740.95*	*262.15*
On sinking funds	–	1,273.72	–	–
On trust and investment funds	1,152.36	2,660.15	576.89	–
All other	420.96	207.27	2,164.06	262.15
NON-REVENUE.	**$31,524.04**	**$86,499.84**	**$18,299.39**	**$37,912.51**
Offsets to outlays	**1,921.08**	**13,272.80**	–	**3,430.00**
Departmental	*1,921.08*	*13,272.80*	–	*3,430.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**22,000.00**	**26,500.00**	–	**28,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*22,000.00*	*26,500.00*	–	*28,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**1,401.63**	**33,248.67**	**135.54**	–
From sinking funds	–	–	–	–
All other	*1,401.63*	*33,248.67*	*135.54*	–
Refunds	**81.34**	**148.26**	**168.95**	**500.00**
Agency, trust, and investment	**6,119.99**	**13,330.11**	**17,994.90**	**5,982.51**
Taxes and licenses for State	*3,496.80*	*6,407.80*	*8,403.60*	*4,196.80*
Taxes for county	*1,343.53*	*2,836.34*	*9,553.57*	*1,785.71*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,279.66*	*4,085.97*	*37.73*	–
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$40,947.99	$98,026.52	$59,341.49	$37,970.47
Premiums	–	–	–	–
Municipal indebtedness	22,000.00	26,500.00	–	28,000.00
Transfers and refunds	1,482.97	33,396.93	304.49	500.00
Agency, trust, and investment	6,119.99	13,330.11	17,994.90	5,982.51
Total receipts	**$70,550.95**	**$171,253.56**	**$77,640.88**	**$72,452.98**
Balance on hand, including funds	*3,207.73*	*6,095.95*	*42,609.48*	*3,236.82*
GRAND TOTAL	**$73,758.68**	**$177,349.51**	**$120,250.36**	**$75,689.80**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Tyngsborough Population 1,044	Lincoln Population 1,042	Orleans Population 1,012	New Marlborough Population 1,010
Maintenance	**$32,921.06**	**$63,697.54**	**$40,078.50**	**$28,253.45**
Departmental	*32,446.90*	*56,370.32*	*40,047.15*	*28,106.66*
General government	2,540.20	3,717.34	5,115.19	2,007.57
Protection of persons and property	5,662.87	6,719.19	2,263.51	60.82
Health and sanitation	567.29	686.73	2,127.76	1,036.91
Highways	3,880.33	18,297.39	4,997.92	8,377.84
Charities	1,333.62	876.99	2,966.23	1,731.71
Soldiers' benefits	160.00	–	144.00	198.00
Schools	15,441.27	22,898.92	19,019.92	13,297.83
Libraries	971.34	1,643.35	1,304.91	480.55
Recreation	–	955.51	1,562.68	–
Pensions	–	–	–	–
Unclassified	1,889.98	574.90	545.03	915.43
Public service enterprises	–	*6,946.27*	*2.00*	–
Electric light	–	–	–	–
Water	–	6,946.27	–	–
All other	–	–	2.00	–
Cemeteries	*474.16*	*380.95*	*29.35*	*146.79*
Administration of trust funds	–	–	–	–
Interest	**1,295.09**	**3,796.00**	–	**605.97**
Loans, general purposes	*1,295.09*	*1,381.00*	–	*605.97*
Loans, public service enterprises	–	*2,415.00*	–	–
Loans, cemeteries	–	–	–	–
Outlays	**5,399.26**	**23,047.24**	**13,377.40**	**6,549.19**
Departmental	*5,399.26*	*17,177.86*	*13,377.40*	*6,549.19*
General government	537.47	–	335.23	–
Protection of persons and property	54.00	–	–	–
Health and sanitation	96.34	203.39	–	–
Highways	4,711.45	16,781.15	10,604.71	6,549.19
Charities	–	–	–	–
Schools	–	193.32	437.46	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	2,000.00	–
Public service enterprises	–	*5,869.38*	–	–
Electric light	–	–	–	–
Water	–	5,869.38	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**21,600.00**	**29,000.00**	–	**27,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	*1,600.00*	[1] *4,000.00*	–	*500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*20,000.00*	*25,000.00*	–	*27,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**1,401.63**	**33,248.67**	**135.54**	–
To sinking funds from revenue	–	*1,500.00*	–	–
All other	*1,401.63*	*31,748.67*	*135.54*	–
Refunds	**81.34**	**148.26**	**168.95**	**500.00**
Agency, trust, and investment	**6,155.35**	**11,444.03**	**18,291.00**	**5,982.51**
Taxes and licenses for State	*3,496.80*	*6,407.80*	*8,403.60*	*4,196.80*
Taxes for county	*1,343.53*	*2,836.34*	*9,553.57*	*1,785.71*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,315.02*	*2,199.89*	*333.83*	–
All other	–	–	–	–
RECAPITULATION.				
Maintenance and interest	$34,216.15	$67,493.54	$40,078.50	$28,859.42
Permanent debt (except from sinking funds)	1,600.00	[1] 4,000.00	–	500.00
Sinking fund requirements from revenue	–	1,500.00	–	–
Outlays	5,399.26	23,047.24	13,377.40	6,549.19
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	20,000.00	25,000.00	–	27,000.00
Transfers (except to sinking funds) and refunds	1,482.97	31,896.93	304.49	500.00
Agency, trust, and investment	6,155.35	11,444.03	18,291.00	5,982.51
Total payments	**$68,853.73**	**$164,381.74**	**$72,051.39**	**$69,391.12**
Balance on hand, including funds	*4,904.95*	*12,967.77*	*48,198.97*	*6,298.68*
GRAND TOTAL	**$73,758.68**	**$177,349.51**	**$120,250.36**	**$75,689.80**

[1] Includes $3,000 paid from investment fund.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Conway POPULATION 961	Mendon POPULATION 961	Berkley POPULATION 935	Topsfield POPULATION 900
REVENUE.	**$29,740.10**	**$26,902.25**	**$18,919.82**	**$47,835.14**
General	**27,505.26**	**25,812.14**	**17,765.12**	**43,899.64**
Taxes	*21,089.94*	*19,582.96*	*15,050.43*	*43,476.56*
Property, poll, and income	20,175.68	18,438.53	14,752.35	34,821.53
Corporation, bank, etc.	914.26	1,144.43	298.08	8,655.03
Licenses and permits	*12.00*	–	*6.00*	*19.50*
Fines and forfeits	*20.00*	*10.00*	*18.46*	–
Grants and gifts	*6,383.32*	*6,219.18*	*2,690.23*	*403.58*
For expenses	6,383.32	6,219.18	2,690.23	403.58
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**2,234.84**	**1,090.11**	**1,154.70**	**3,935.50**
Special assessments	–	–	*50.00*	*380.70*
To meet expenses	–	–	50.00	380.70
To meet outlays	–	–	–	–
Privileges	–	*100.00*	–	–
Departmental	*2,172.58*	*705.62*	*836.22*	*2,129.96*
General government	276.73	153.50	5.00	306.00
Protection of persons and property	–	–	99.42	163.00
Health and sanitation	50.75	–	–	–
Highways	758.00	7.00	–	293.62
Charities	322.25	–	416.30	410.80
Soldiers' benefits	92.00	186.00	76.00	528.00
Schools	656.75	264.00	239.50	402.50
Libraries	–	30.50	–	12.04
Recreation	–	–	–	14.00
Unclassified	16.10	64.62	–	–
Public service enterprises	–	*16.30*	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	16.30	–	–
Cemeteries	–	–	*89.53*	*190.70*
Interest	*62.26*	*268.19*	*178.95*	*1,234.14*
On sinking funds	–	–	–	–
On trust and investment funds	57.26	103.81	34.92	1,014.55
All other	5.00	164.38	144.03	219.59
NON-REVENUE.	**$17,650.28**	**$19,419.71**	**$20,218.90**	**$55,376.55**
Offsets to outlays	**2,545.89**	**1,136.11**	**2,500.00**	–
Departmental	*2,545.89*	*1,136.11*	*2,500.00*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**8,849.03**	**14,000.00**	**14,000.00**	**35,500.00**
Loans, general purposes	–	–	–	*10,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*6,500.00*	*14,000.00*	*14,000.00*	*25,500.00*
Unpaid warrants or orders, current year	*2,349.03*	–	–	–
Premiums	–	–	–	–
Transfers	–	–	–	**367.00**
From sinking funds	–	–	–	–
All other	–	–	–	*367.00*
Refunds	**30.98**	**3.00**	**5.00**	**3,198.74**
Agency, trust, and investment	**6,224.38**	**4,280.60**	**3,713.90**	**16,310.81**
Taxes and licenses for State	*4,084.58*	*3,155.60*	*2,685.80*	*7,434.00*
Taxes for county	*2,139.80*	*1,125.00*	*866.87*	*4,623.43*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	–	–	*161.23*	*4,253.38*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$32,285.99	$28,038.36	$21,419.82	$47,835.14
Premiums	–	–	–	–
Municipal indebtedness	8,849.03	14,000.00	14,000.00	35,500.00
Transfers and refunds	30.98	3.00	5.00	3,565.74
Agency, trust, and investment	6,224.38	4,280.60	3,713.90	16,310.81
Total receipts	**$47,390.38**	**$46,321.96**	**$39,138.72**	**$103,211.69**
Balance on hand, including funds	*11.61*	*328.49*	*894.70*	*7,862.90*
GRAND TOTAL	**$47,401.99**	**$46,650.45**	**$40,033.42**	**$111,074.59**

Graded According to Population of 1920 — Continued.

PAYMENTS.	**Conway** POPULATION 961	**Mendon** POPULATION 961	**Berkley** POPULATION 935	**Topsfield** POPULATION 900
Maintenance	**$31,494.29**	**$25,515.17**	**$19,753.84**	**$48,924.75**
Departmental	*31,469.29*	*25,462.67*	*19,618.21*	*48,403.68*
General government	1,536.41	1,387.65	1,844.88	5,105.51
Protection of persons and property	499.46	841.24	869.88	2,787.83
Health and sanitation	1,209.80	233.05	948.92	616.98
Highways	10,740.43	6,439.12	4,171.03	17,375.83
Charities	1,506.86	1,068.76	1,458.97	2,369.46
Soldiers' benefits	52.00	581.00	192.00	773.63
Schools	15,691.35	13,100.61	9,643.79	17,171.60
Libraries	–	538.06	346.44	526.58
Recreation	–	44.00	–	635.74
Pensions	–	–	–	–
Unclassified	232.98	1,229.18	142.30	1,040.52
Public service enterprises	–	*1.00*	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	1.00	–	–
Cemeteries	*25.00*	*51.50*	*135.63*	*521.07*
Administration of trust funds	–	–	–	–
Interest	**278.21**	**357.09**	**386.59**	**892.50**
Loans, general purposes	*278.21*	*357.09*	*386.59*	*892.50*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**4,611.39**	**1,585.50**	**3,361.74**	**13,305.01**
Departmental	*4,611.39*	*1,585.50*	*3,361.74*	*13,100.41*
General government	–	–	–	–
Protection of persons and property	–	–	–	–
Health and sanitation	–	–	–	–
Highways	4,611.39	1,323.95	3,361.74	12,217.44
Charities	–	–	–	–
Schools	–	–	–	425.00
Libraries	–	261.55	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	457.97
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	*204.60*
Municipal indebtedness	**3,945.64**	**13,650.00**	**12,000.00**	**25,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	*1,250.00*	*650.00*	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*2,000.00*	*13,000.00*	*12,000.00*	*25,500.00*
Warrants or orders, previous years	*695.64*	–	–	–
Transfers	–	–	–	**367.00**
To sinking funds from revenue	–	–	–	–
All other	–	–	–	*367.00*
Refunds	**30.98**	**3.00**	**5.00**	**3,198.74**
Agency, trust, and investment	**6,224.38**	**4,359.41**	**3,748.82**	**16,688.97**
Taxes and licenses for State	*4,084.58*	*3,155.60*	*2,685.80*	*7,434.00*
Taxes for county	*2,139.80*	*1,125.00*	*866.87*	*4,623.43*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	–	*78.81*	*196.15*	*4,631.54*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$31,772.50	$25,872.26	$20,140.43	$49,817.25
Permanent debt (except from sinking funds)	1,250.00	650.00	–	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	4,611.39	1,585.50	3,361.74	13,305.01
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	2,695.64	13,000.00	12,000.00	25,500.00
Transfers (except to sinking funds) and refunds	30.98	3.00	5.00	3,565.74
Agency, trust, and investment	6,224.38	4,359.41	3,748.82	16,688.97
Total payments	**$46,584.89**	**$45,470.17**	**$39,255.99**	**$108,876.97**
Balance on hand, including funds	*817.10*	*1,180.28*	*777.43*	*2,197.62*
GRAND TOTAL	**$47,401.99**	**$46,650.45**	**$40,033.42**	**$111,074.59**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Carver POPULATION 891	Burlington POPULATION 885	Gill POPULATION 879	Ashfield POPULATION 869
REVENUE.	**$52,196.22**	**$37,693.70**	**$21,053.15**	**$36,897.40**
General	**45,201.15**	**33,933.90**	**20,163.62**	**33,463.65**
Taxes	*43,629.33*	*29,628.47*	*13,248.58*	*28,301.58*
Property, poll, and income	41,668.55	29,360.96	13,176.95	27,873.83
Corporation, bank, etc.	1,960.78	267.51	71.63	427.75
Licenses and permits	*31.00*	–	*1.00*	*3.00*
Fines and forfeits	*100.00*	*25.00*	*25.00*	*98.50*
Grants and gifts	*1,419.39*	*4,280.43*	*6,889.04*	*5,060.57*
For expenses	1,419.39	2,258.73	6,889.04	5,060.57
For outlays	–	2,021.70	–	–
All other	*21.43*	–	–	–
Commercial	**6,995.07**	**3,759.80**	**889.53**	**3,433.75**
Special assessments	*1,476.90*	–	–	–
To meet expenses	1,476.90	–	–	–
To meet outlays	–	–	–	–
Privileges	–	*120.68*	–	–
Departmental	*4,734.40*	*2,987.80*	*478.12*	*3,039.38*
General government	151.95	445.00	116.00	300.50
Protection of persons and property	3,589.02	442.86	14.13	10.00
Health and sanitation	–	–	–	–
Highways	105.00	244.68	308.07	869.76
Charities	387.22	1,243.79	25.00	321.38
Soldiers' benefits	316.00	168.00	–	276.00
Schools	145.38	61.50	–	1,231.50
Libraries	20.55	5.50	14.92	–
Recreation	–	205.00	–	–
Unclassified	19.28	171.47	–	30.24
Public service enterprises	–	*3.40*	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	3.40	–	–
Cemeteries	*263.81*	*184.00*	*77.25*	–
Interest	*519.96*	*463.92*	*334.16*	*394.37*
On sinking funds	–	–	–	–
On trust and investment funds	56.80	77.76	316.86	203.46
All other	463.16	386.16	17.30	190.91
NON-REVENUE.	**$65,846.90**	**$38,439.49**	**$21,717.23**	**$34,321.42**
Offsets to outlays	**5,206.50**	**3,208.00**	–	**3,500.00**
Departmental	*5,206.50*	*3,208.00*	–	*3,500.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**49,000.00**	**28,000.00**	**9,000.00**	**23,000.00**
Loans, general purposes	*4,000.00*	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*45,000.00*	*28,000.00*	*9,000.00*	*23,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**32.28**	**522.82**	**6.00**	–
From sinking funds	–	–	–	–
All other	*32.28*	*522.82*	*6.00*	–
Refunds	**64.32**	**484.35**	**36.60**	**12.00**
Agency, trust, and investment	**11,543.80**	**6,224.32**	**12,674.63**	**7,809.42**
Taxes and licenses for State	*6,548.80*	*4,067.42*	*2,810.44*	*3,667.00*
Taxes for county	*3,439.37*	*1,642.09*	*1,576.69*	*2,252.42*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,555.63*	*514.81*	*8,287.50*	*1,890.00*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$57,402.72	$40,901.70	$21,053.15	$40,397.40
Premiums	–	–	–	–
Municipal indebtedness	49,000.00	28,000.00	9,000.00	23,000.00
Transfers and refunds	96.60	1,007.17	42.60	12.00
Agency, trust, and investment	11,543.80	6,224.32	12,674.63	7,809.42
Total receipts	**$118,043.12**	**$76,133.19**	**$42,770.38**	**$71,218.82**
Balance on hand, including funds	*9,145.37*	*3,960.89*	*730.32*	*947.83*
GRAND TOTAL	**$127,188.49**	**$80,094.08**	**$43,500.70**	**$72,166.65**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Carver Population 891	Burlington Population 885	Gill Population 879	Ashfield Population 869
Maintenance	**$40,128.60**	**$35,919.88**	**$20,145.01**	**$32,862.42**
Departmental	*39,705.39*	*35,088.02*	*20,052.26*	*32,862.42*
General government	3,019.03	3,805.80	734.36	1,735.98
Protection of persons and property	5,412.25	1,763.32	134.34	526.68
Health and sanitation	1,414.81	210.00	480.00	313.05
Highways	8,631.60	7,950.10	4,954.81	10,410.06
Charities	2,880.45	1,832.44	858.44	226.93
Soldiers' benefits	534.00	276.00	–	220.00
Schools	16,558.64	17,625.49	11,941.85	18,065.03
Libraries	264.75	1,021.85	354.92	500.00
Recreation	18.60	168.79	–	–
Pensions	–	–	–	–
Unclassified	971.26	434.23	593.54	864.69
Public service enterprises	–	*32.66*	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	32.66	–	–
Cemeteries	*423.21*	*799.20*	*92.75*	–
Administration of trust funds	–	–	–	–
Interest	**2,172.14**	**1,132.88**	**241.42**	**935.00**
Loans, general purposes	*2,172.14*	*1,132.88*	*241.42*	*935.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**17,328.14**	**7,550.75**	**13,405.52**	**2,731.97**
Departmental	*17,328.14*	*7,550.75*	*13,405.52*	*2,731.97*
General government	–	–	–	200.00
Protection of persons and property	–	–	–	–
Health and sanitation	5,585.56	117.75	–	–
Highways	11,742.58	6,899.85	854.34	2,009.93
Charities	–	–	–	–
Schools	–	533.15	4,262.35	–
Libraries	–	–	8,288.83	–
Recreation	–	–	–	–
Unclassified	–	–	–	522.04
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**46,350.00**	**22,000.00**	**4,486.46**	**23,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*1,350.00*	*1,000.00*	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*45,000.00*	*21,000.00*	*4,000.00*	*23,000.00*
Warrants or orders, previous years	–	–	*486.46*	–
Transfers	**32.28**	**522.82**	**6.00**	–
To sinking funds from revenue	–	–	–	–
All other	*32.28*	*522.82*	*6.00*	–
Refunds	**64.32**	**484.35**	**36.60**	**12.00**
Agency, trust, and investment	**11,577.41**	**6,202.08**	**4,533.66**	**8,012.88**
Taxes and licenses for State	*6,548.80*	*4,067.42*	*2,810.44*	*3,667.00*
Taxes for county	*3,439.37*	*1,642.09*	*1,576.69*	*2,252.42*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,589.24*	*492.57*	*146.53*	*2,093.46*
All other	–	–	–	–
RECAPITULATION.				
Maintenance and interest	$42,360.74	$37,052.76	$20,386.43	$33,797.42
Permanent debt (except from sinking funds)	1,350.00	1,000.00	–	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	17,328.14	7,550.75	13,405.52	2,731.97
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	45,000.00	21,000.00	4,486.46	23,000.00
Transfers (except to sinking funds) and refunds	96.60	1,007.17	42.60	12.00
Agency, trust, and investment	11,577.41	6,202.08	4,533.66	8,012.88
Total payments	**$117,652.89**	**$73,812.76**	**$42,854.67**	**$67,554.27**
Balance on hand, including funds	*9,535.60*	*6,281.32*	*646.03*	*4,612.38*
GRAND TOTAL	**$127,188.49**	**$80,094.08**	**$43,500.70**	**$72,166.65**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Berlin POPULATION 868	Dover POPULATION 867	Ashby POPULATION 834	Wellfleet POPULATION 826
REVENUE.	**$26,562.68**	**$78,410.73**	**$32,004.54**	**$29,676.17**
General	**20,226.87**	**72,108.13**	**27,937.08**	**27,214.69**
Taxes	*16,492.01*	*71,351.70*	*19,839.10*	*22,111.53*
Property, poll, and income	16,174.81	60,847.49	12,635.83	21,820.59
Corporation, bank, etc.	317.20	10,504.21	7,203.27	290.94
Licenses and permits	*1.00*	*1.00*	*3.00*	*49.00*
Fines and forfeits	*53.50*	–	*31.91*	–
Grants and gifts	*3,680.36*	*755.43*	*8,063.07*	*5,054.16*
For expenses	3,680.36	755.43	8,063.07	4,962.16
For outlays	–	–	–	92.00
All other	–	–	–	–
Commercial	**6,335.81**	**6,302.60**	**4,067.46**	**2,461.48**
Special assessments	*359.88*	*682.47*	*118.59*	*89.66*
To meet expenses	359.88	682.47	118.59	89.66
To meet outlays	–	–	–	–
Privileges	–	–	–	*141.68*
Departmental	*5,140.67*	*4,324.43*	*988.48*	*1,539.94*
General government	308.29	96.08	20.00	–
Protection of persons and property	803.05	3,298.46	660.06	558.51
Health and sanitation	–	14.29	–	–
Highways	1,537.79	25.00	4.00	2.00
Charities	1,656.01	186.85	–	406.67
Soldiers' benefits	480.00	260.00	266.00	258.00
Schools	284.00	424.00	–	1.00
Libraries	–	15.25	38.42	141.27
Recreation	–	3.00	–	15.00
Unclassified	71.53	1.50	–	157.49
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*362.27*	*187.33*	*901.38*	*461.45*
Interest	*472.99*	*1,108.37*	*2,059.01*	*228.75*
On sinking funds	–	–	–	–
On trust and investment funds	263.87	766.50	1,709.36	40.00
All other	209.12	341.87	349.65	188.75
NON-REVENUE.	**$21,806.60**	**$134,281.09**	**$31,685.52**	**$37,645.75**
Offsets to outlays	–	**92.50**	**4,800.00**	**200.00**
Departmental	–	*92.50*	*4,800.00*	*200.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**15,568.63**	**95,426.00**	**8,000.00**	**27,000.00**
Loans, general purposes	–	*60,000.00*	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*15,000.00*	*35,000.00*	*8,000.00*	*27,000.00*
Unpaid warrants or orders, current year	*568.63*		–	–
Premiums	–	*426.00*	–	–
Transfers	**123.40**	**13,902.88**	**603.59**	–
From sinking funds	–	–	–	–
All other	*123.40*	*13,902.88*	*603.59*	–
Refunds	**95.80**	**249.20**	**10.65**	**918.95**
Agency, trust, and investment	**6,018.77**	**24,610.51**	**18,271.28**	**9,526.80**
Taxes and licenses for State	*2,805.40*	*8,747.40*	*3,556.40*	*3,157.87*
Taxes for county	*984.00*	*4,769.97*	*1,418.17*	*3,184.52*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,229.37*	*11,093.14*	*13,296.71*	*3,184.41*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$26,562.68	$78,503.23	$36,804.54	$29,876.17
Premiums	–	426.00	–	–
Municipal indebtedness	15,568.63	95,000.00	8,000.00	27,000.00
Transfers and refunds	219.20	14,152.08	614.24	918.95
Agency, trust, and investment	6,018.77	24,610.51	18,271.28	9,526.80
Total receipts	**$48,369.28**	**$212,691.82**	**$63,690.06**	**$67,321.92**
Balance on hand, including funds	*1,958.42*	*13,765.52*	*7,524.75*	*320.44*
GRAND TOTAL	**$50,327.70**	**$226,457.34**	**$71,214.81**	**$67,642.36**

Graded According to Population of 1920 — Continued.

PAYMENTS.	**Berlin** POPULATION 868	**Dover** POPULATION 867	**Ashby** POPULATION 834	**Wellfleet** POPULATION 826
Maintenance	**$29,122.53**	**$58,848.99**	**$31,892.37**	**$28,929.41**
Departmental	*28,838.09*	*58,341.66*	*30,877.02*	*28,448.76*
General government	2,141.74	4,629.43	1,080.10	1,766.52
Protection of persons and property	2,135.08	7,653.07	1,778.56	1,829.14
Health and sanitation	184.00	1,902.11	608.70	2,785.25
Highways	9,738.33	18,579.51	7,665.41	8,153.06
Charities	2,026.33	943.72	106.92	2,231.03
Soldiers' benefits	552.00	440.00	216.00	234.00
Schools	11,176.28	20,798.37	18,019.98	10,378.21
Libraries	267.13	843.81	752.02	305.35
Recreation	86.11	1,813.46	14.82	18.86
Pensions	–	–	–	–
Unclassified	531.09	738.18	634.51	747.34
Public service enterprises	–	–	*7.98*	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	7.98	–
Cemeteries	*284.44*	*507.33*	*1,007.37*	*480.65*
Administration of trust funds	–	–	–	–
Interest	**623.29**	**1,357.26**	**177.33**	**974.37**
Loans, general purposes	*623.29*	*1,357.26*	*177.33*	*974.37*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**299.37**	**33,734.55**	**4,322.94**	**553.28**
Departmental	*299.37*	*33,734.55*	*4,120.94*	*553.28*
General government	–	25,600.00	207.35	340.67
Protection of persons and property	–	–	–	212.61
Health and sanitation	–	–	101.69	–
Highways	299.37	7,143.58	3,737.40	–
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	–
Recreation	–	990.97	–	–
Unclassified	–	–	74.50	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	*202.00*	–
Municipal indebtedness	**14,000.00**	**35,140.72**	**8,000.00**	**26,025.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	*140.72*	–	*3,025.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*14,000.00*	*35,000.00*	*8,000.00*	*23,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**123.40**	**13,902.88**	**603.59**	–
To sinking funds from revenue	–	–	–	–
All other	*123.40*	*13,902.88*	*603.59*	–
Refunds	**95.80**	**249.20**	**10.65**	**918.95**
Agency, trust, and investment	**6,010.07**	**15,332.01**	**18,113.94**	**8,687.55**
Taxes and licenses for State	*2,805.40*	*8,747.40*	*3,556.40*	*3,157.87*
Taxes for county	*984.00*	*4,769.97*	*1,418.17*	*3,184.52*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,220.67*	*1,814.64*	*13,139.37*	*2,345.16*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$29,745.82	$60,206.25	$32,069.70	$29,903.78
Permanent debt (except from sinking funds)	–	140.72	–	3,025.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	299.37	33,734.55	4,322.94	553.28
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	14,000.00	35,000.00	8,000.00	23,000.00
Transfers (except to sinking funds) and refunds	219.20	14,152.08	614.24	918.95
Agency, trust, and investment	6,010.07	15,332.01	18,113.94	8,687.55
Total payments	**$50,274.46**	**$158,565.61**	**$63,120.82**	**$66,088.56**
Balance on hand, including funds	*53.24*	*67,891.73*	*8,093.99*	*1,553.80*
GRAND TOTAL	**$50,327.70**	**$226,457.34**	**$71,214.81**	**$67,642.36**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Royalston POPULATION 819	Southampton POPULATION 814	Charlemont POPULATION 808	Boylston POPULATION 794
REVENUE.	**$34,745.02**	**$21,427.32**	**$25,295.59**	**$35,713.08**
General	**31,462.65**	**19,341.61**	**22,801.90**	**28,936.29**
Taxes	*23,464.43*	*13,347.82*	*16,028.09*	*20,327.08*
Property, poll, and income	21,474.45	13,129.61	15,607.37	20,184.48
Corporation, bank, etc.	1,989.98	218.21	420.72	142.60
Licenses and permits	*22.75*	*51.00*	*24.50*	*1.00*
Fines and forfeits	–	*222.00*	*9.25*	*72.48*
Grants and gifts	*7,975.47*	*5,720.79*	*6,740.06*	*8,535.73*
For expenses	7,975.47	5,720.79	6,740.06	8,535.73
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**3,282.37**	**2,085.71**	**2,493.69**	**6,776.79**
Special assessments	–	–	–	*353.05*
To meet expenses	–	–	–	353.05
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*992.46*	[1] *751.90*	*2,224.18*	*446.05*
General government	275.50	149.71	318.25	54.50
Protection of persons and property	10.00	345.00	35.31	114.70
Health and sanitation	–	–	261.43	–
Highways	10.00	27.04	69.50	7.60
Charities	129.14	–	231.04	7.25
Soldiers' benefits	276.00	144.00	–	262.00
Schools	290.32	72.00	1,297.35	–
Libraries	1.50	13.55	11.30	–
Recreation	–	–	–	–
Unclassified	–	[1] .60	–	–
Public service enterprises	*16.80*	–	–	*4,674.01*
Electric light	–	–	–	4,666.41
Water	–	–	–	–
All other	16.80	–	–	7.60
Cemeteries	*115.10*	*184.75*	–	*317.00*
Interest	*2,158.01*	*1,149.06*	*269.51*	*986.68*
On sinking funds	–	–	–	–
On trust and investment funds	1,916.62	880.43	183.71	503.13
All other	241.39	268.63	85.80	483.55
NON-REVENUE.	**$20,431.12**	**$11,182.55**	**$8,709.82**	**$17,301.94**
Offsets to outlays	–	**500.00**	–	**6,500.00**
Departmental	–	*500.00*	–	*6,500.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**15,000.00**	**6,000.00**	**4,000.00**	**5,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*15,000.00*	*6,000.00*	*4,000.00*	*5,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**18.15**	–	–	**887.73**
From sinking funds	–	–	–	–
All other	*18.15*	–	–	*887.73*
Refunds	**500.78**	**3.07**	–	**206.44**
Agency, trust, and investment	**4,912.19**	**4,679.48**	**4,709.82**	**4,707.77**
Taxes and licenses for State	*3,352.80*	*2,625.80*	*2,973.00*	*2,592.80*
Taxes for county	*1,266.00*	*1,354.00*	*1,689.32*	*914.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*293.39*	*699.68*	*47.50*	*1,200.97*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$34,745.02	$21,927.32	$25,295.59	$42,213.08
Premiums	–	–	–	–
Municipal indebtedness	15,000.00	6,000.00	4,000.00	5,000.00
Transfers and refunds	518.93	3.07	–	1,094.17
Agency, trust, and investment	4,912.19	4,679.48	4,709.82	4,707.77
Total receipts	**$55,176.14**	**$32,609.87**	**$34,005.41**	**$53,015.02**
Balance on hand, including funds	*3,416.61*	*2,300.35*	*6,796.75*	*10,104.00*
GRAND TOTAL	**$58,592.75**	**$34,910.22**	**$40,802.16**	**$63,119.02**

[1] Includes $0.60 from administration of trust funds. See "Unclassified."

Graded According to Population of 1920 — Continued.

PAYMENTS.	Royalston Population 819	Southampton Population 814	Charlemont Population 808	Boylston Population 794
Maintenance	**$30,923.84**	**$19,080.69**	**$23,655.30**	**$40,065.07**
Departmental	*30,714.39*	*18,763.69*	*23,655.30*	*36,865.18*
General government	1,759.12	1,245.27	1,476.92	1,957.62
Protection of persons and property	1,421.21	838.66	133.45	1,331.34
Health and sanitation	405.86	217.70	692.50	515.31
Highways	10,191.15	6,937.17	6,526.89	10,386.29
Charities	2,086.62	756.70	577.45	872.75
Soldiers' benefits	256.00	144.00	–	240.00
Schools	13,603.56	8,072.14	13,583.53	19,558.05
Libraries	407.43	363.38	185.69	1,002.67
Recreation	23.70	–	–	133.86
Pensions	–	–	–	–
Unclassified	559.74	188.57	478.87	867.29
Public service enterprises	–	–	–	*2,627.94*
Electric light	–	–	–	2,617.94
Water	–	–	–	–
All other	–	–	–	10.00
Cemeteries	*199.45*	*316.50*	–	*571.95*
Administration of trust funds	*10.00*	*.60*	–	–
Interest	**497.58**	**373.80**	**146.61**	**523.58**
Loans, general purposes	*497.58*	*373.80*	*146.61*	*337.50*
Loans, public service enterprises	–	–	–	*186.08*
Loans, cemeteries	–	–	–	–
Outlays	**1,745.00**	**1,984.03**	**1,536.25**	**1,316.84**
Departmental	*1,745.00*	*1,984.03*	*1,536.25*	–
General government	50.00	–	–	–
Protection of persons and property	–	973.35	–	–
Health and sanitation	–	–	–	–
Highways	1,695.00	1,010.68	1,536.25	–
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	*1,316.84*
Electric light	–	–	–	1,316.84
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**16,000.00**	**6,500.00**	**4,000.00**	**14,100.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	*500.00*	–	*1,100.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*16,000.00*	*6,000.00*	*4,000.00*	*13,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**18.15**	–	–	**887.73**
To sinking funds from revenue	–	–	–	–
All other	*18.15*	–	–	*887.73*
Refunds	**500.78**	**3.07**	–	**206.44**
Agency, trust, and investment	**4,912.19**	**4,679.48**	**4,709.82**	**4,548.17**
Taxes and licenses for State	*3,352.80*	*2,625.80*	*2,973.00*	*2,592.80*
Taxes for county	*1,266.00*	*1,354.00*	*1,689.32*	*914.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*293.39*	*699.68*	*47.50*	*1,041.37*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$31,421.42	$19,454.49	$23,801.91	$40,588.65
Permanent debt (except from sinking funds)	–	500.00	–	1,100.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	1,745.00	1,984.03	1,536.25	1,316.84
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	16,000.00	6,000.00	4,000.00	13,000.00
Transfers (except to sinking funds) and refunds	518.93	3.07	–	1,094.17
Agency, trust, and investment	4,912.19	4,679.48	4,709.82	4,548.17
Total payments	**$54,597.54**	**$32,621.07**	**$34,047.98**	**$61,647.83**
Balance on hand, including funds	*3,995.21*	*2,289.15*	*6,754.18*	*1,471.19*
GRAND TOTAL	**$58,592.75**	**$34,910.22**	**$40,802.16**	**$63,119.02**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Enfield POPULATION 790	East Brookfield POPULATION 779	Granby POPULATION 779	Brimfield POPULATION 778
REVENUE.	**$21,632.13**	**$14,209.17**	**$26,247.96**	**$40,272.28**
General	**19,305.17**	**12,520.21**	**24,058.96**	**36,217.00**
Taxes	*13,676.37*	*10,506.51*	*16,288.89*	*25,013.53*
Property, poll, and income	13,299.90	10,219.24	15,917.53	24,327.85
Corporation, bank, etc.	376.47	287.27	371.36	685.68
Licenses and permits	*13.00*	*5.00*	*4.00*	*4.00*
Fines and forfeits	*6.95*	*106.64*	*875.00*	–
Grants and gifts	*5,608.85*	*1,902.06*	*6,891.07*	*11,199.47*
For expenses	5,608.85	1,902.06	6,891.07	11,199.47
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**2,326.96**	**1,688.96**	**2,189.00**	**4,055.28**
Special assessments	–	–	–	–
To meet expenses	–	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*1,843.21*	*296.16*	*1,337.37*	*2,869.13*
General government	119.00	–	7.50	68.00
Protection of persons and property	62.21	48.47	–	3.19
Health and sanitation	–	–	–	–
Highways	49.75	15.90	–	–
Charities	–	168.99	110.00	350.70
Soldiers' benefits	290.00	–	72.00	–
Schools	1,322.25	–	1,146.37	2,424.73
Libraries	–	62.80	1.50	14.05
Recreation	–	–	–	–
Unclassified	–	–	–	8.46
Public service enterprises	*96.00*	*1,316.04*	–	–
Electric light	–	–	–	–
Water	96.00	1,316.04	–	–
All other	–	–	–	–
Cemeteries	*163.49*	*12.00*	*467.84*	*319.88*
Interest	*224.26*	*64.76*	*383.79*	*866.27*
On sinking funds	–	–	–	–
On trust and investment funds	–	–	142.52	581.51
All other	224.26	64.76	241.27	284.76
NON-REVENUE.	**$17,849.53**	**$14,190.24**	**$15,669.26**	**$30,581.11**
Offsets to outlays	**600.00**	–	–	–
Departmental	*600.00*	–	–	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**13,000.00**	**10,000.00**	**10,000.00**	**24,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*13,000.00*	*10,000.00*	*10,000.00*	*24,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	**160.25**	**312.62**	**622.40**
From sinking funds	–	–	–	–
All other	–	*160.25*	*312.62*	*622.40*
Refunds	**2.00**	**120.51**	**82.68**	**98.23**
Agency, trust, and investment	**4,247.53**	**3,909.48**	**5,273.96**	**5,860.48**
Taxes and licenses for State	*2,640.88*	*2,868.68*	*3,000.70*	*2,892.00*
Taxes for county	*1,458.16*	*1,040.80*	*1,666.47*	*760.33*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*148.49*	–	*606.79*	*2,208.15*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$22,232.13	$14,209.17	$26,247.96	$40,272.28
Premiums	–	–	–	–
Municipal indebtedness	13,000.00	10,000.00	10,000.00	24,000.00
Transfers and refunds	2.00	280.76	395.30	720.63
Agency, trust, and investment	4,247.53	3,909.48	5,273.96	5,860.48
Total receipts	**$39,481.66**	**$28,399.41**	**$41,917.22**	**$70,853.39**
Balance on hand, including funds	*2,572.50*	*8.19*	*2,373.88*	*664.81*
GRAND TOTAL	**$42,054.16**	**$28,407.60**	**$44,291.10**	**$71,518.20**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Enfield Population 790	East Brookfield Population 779	Granby Population 779	Brimfield Population 778
Maintenance	**$23,130.93**	**$17,243.25**	**$24,170.64**	**$37,636.60**
Departmental	*22,682.90*	*15,214.19*	*23,678.32*	*37,112.52*
General government	1,262.25	1,047.55	1,327.47	2,057.97
Protection of persons and property	720.25	826.40	310.30	396.59
Health and sanitation	328.00	25.66	379.50	317.20
Highways	8,079.07	2,980.66	6,257.62	7,911.30
Charities	752.07	608.88	532.89	459.02
Soldiers' benefits	312.00	192.00	72.00	–
Schools	10,549.97	8,705.22	13,927.86	24,305.53
Libraries	258.91	739.02	613.98	1,023.63
Recreation	30.00	–	–	101.00
Pensions	–	–	–	–
Unclassified	390.38	88.80	256.70	540.28
Public service enterprises	*7.30*	*1,999.06*	–	–
Electric light	–	–	–	–
Water	7.30	1,999.06	–	–
All other	–	–	–	–
Cemeteries	*440.73*	*30.00*	*492.32*	*524.08*
Administration of trust funds	–	–	–	–
Interest	**556.36**	**496.67**	**231.72**	**566.16**
Loans, general purposes	*556.36*	*496.67*	*231.72*	*566.16*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**2,072.27**	**515.32**	**200.00**	**2,199.82**
Departmental	*2,072.27*	*515.32*	*200.00*	*2,199.82*
General government	325.00	–	–	300.00
Protection of persons and property	469.34	212.30	–	–
Health and sanitation	–	–	–	–
Highways	1,277.93	–	–	–
Charities	–	–	–	–
Schools	–	303.02	–	1,899.82
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	200.00	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**9,000.00**	**5,000.00**	**10,000.00**	**24,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*9,000.00*	*5,000.00*	*10,000.00*	*24,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	**160.25**	**312.62**	**622.40**
To sinking funds from revenue	–	–	–	–
All other	–	*160.25*	*312.62*	*622.40*
Refunds	**2.00**	**120.51**	**82.68**	**98.23**
Agency, trust, and investment	**4,247.53**	**3,909.48**	**5,499.86**	**4,444.88**
Taxes and licenses for State	*2,640.88*	*2,868.68*	*3,000.70*	*2,892.00*
Taxes for county	*1,458.16*	*1,040.80*	*1,666.47*	*760.33*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*148.49*	–	*832.69*	*792.55*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$23,687.29	$17,739.92	$24,402.36	$38,202.76
Permanent debt (except from sinking funds)	–	–	–	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	2,072.27	515.32	200.00	2,199.82
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	9,000.00	5,000.00	10,000.00	24,000.00
Transfers (except to sinking funds) and refunds	2.00	280.76	395.30	720.63
Agency, trust, and investment	4,247.53	3,909.48	5,499.86	4,444.88
Total payments	**$39,009.09**	**$27,445.48**	**$40,497.52**	**$69,568.09**
Balance on hand, including funds	*3,045.07*	*962.12*	*3,793.58*	*1,950.11*
GRAND TOTAL	**$42,054.16**	**$28,407.60**	**$44,291.10**	**$71,518.20**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Bernardston POPULATION 769	Bolton POPULATION 708	Leverett POPULATION 695	Brewster POPULATION 688
REVENUE.	**$24,967.84**	**$23,634.27**	**$18,856.24**	**$25,754.66**
General	**20,388.85**	**19,799.87**	**18,384.27**	**22,931.07**
Taxes	*14,115.60*	*13,070.33*	*11,679.20*	*21,457.65*
Property, poll, and income	13,488.89	12,896.86	11,439.42	21,108.42
Corporation, bank, etc.	626.71	173.47	239.78	349.23
Licenses and permits	*1.00*	*5.00*	*3.00*	*27.00*
Fines and forfeits	–	–	–	*15.00*
Grants and gifts	*6,272.25*	*6,724.54*	*6,702.07*	*1,431.42*
For expenses	6,272.25	6,632.74	6,702.07	1,431.42
For outlays	–	91.80	–	–
All other	–	–	–	–
Commercial	**4,578.99**	**3,834.40**	**471.97**	**2,823.59**
Special assessments	–	*233.87*	–	*50.40*
To meet expenses	–	233.87	–	50.40
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*1,232.86*	*2,310.64*	*413.08*	*2,521.42*
General government	147.00	219.95	–	292.00
Protection of persons and property	10.52	849.30	12.58	795.95
Health and sanitation	–	–	–	–
Highways	–	–	–	–
Charities	–	820.00	86.75	1,074.13
Soldiers' benefits	–	317.00	236.00	144.00
Schools	623.24	82.75	72.75	209.34
Libraries	46.60	12.98	–	–
Recreation	324.00	–	–	–
Unclassified	81.50	8.66	5.00	6.00
Public service enterprises	–	*7.10*	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	7.10	–	–
Cemeteries	–	*147.00*	–	–
Interest	*3,346.13*	*1,135.79*	*58.89*	*251.77*
On sinking funds	–	–	–	–
On trust and investment funds	3,160.72	878.26	–	–
All other	185.41	257.53	58.89	•251.77
NON-REVENUE.	**$11,966.66**	**$21,142.36**	**$6,670.04**	**$29,932.13**
Offsets to outlays	–	**200.00**	–	**2,969.82**
Departmental	–	*200.00*	–	*2,969.82*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**4,000.00**	**14,000.00**	**3,500.00**	**21,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*4,000.00*	*14,000.00*	*3,500.00*	*21,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**3,092.07**	–	**5.00**	–
From sinking funds	–	–	–	–
All other	*3,092.07*	–	*5.00*	–
Refunds	**149.50**	–	**14.83**	**8.00**
Agency, trust, and investment	**4,725.09**	**6,942.36**	**3,150.21**	**5,954.31**
Taxes and licenses for State	*2,511.80*	*2,981.60*	*2,024.00*	*2,882.60*
Taxes for county	*1,464.07*	*1,125.00*	*1,126.21*	*2,997.19*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*749.22*	*2,835.76*	–	*74.52*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$24,967.84	$23,834.27	$18,856.24	$28,724.48
Premiums	–	–	–	–
Municipal indebtedness	4,000.00	14,000.00	3,500.00	21,000.00
Transfers and refunds	3,241.57	–	19.83	8.00
Agency, trust, and investment	4,725.09	6,942.36	3,150.21	5,954.31
Total receipts	**$36,934.50**	**$44,776.63**	**$25,526.28**	**$55,686.79**
Balance on hand, including funds	*4,542.04*	*4,387.81*	*3,509.25*	*7,620.47*
GRAND TOTAL	**$41,476.54**	**$49,164.44**	**$29,035.53**	**$63,307.26**

Graded According to Population of 1920 — Continued.

PAYMENTS.	**Bernardston** POPULATION 769	**Bolton** POPULATION 708	**Leverett** POPULATION 695	**Brewster** POPULATION 688
Maintenance	**$25,558.99**	**$25,215.42**	**$17,567.58**	**$21,639.46**
Departmental	*25,550.99*	*24,896.04*	*17,497.58*	*21,639.46*
General government	1,959.53	1,575.33	545.93	2,424.49
Protection of persons and property	226.04	1,316.84	204.44	1,694.90
Health and sanitation	348.00	161.22	210.25	485.55
Highways	6,276.94	6,628.40	4,776.52	2,783.50
Charities	100.00	1,885.60	1,229.48	3,474.27
Soldiers' benefits	–	240.00	180.00	144.00
Schools	14,311.74	11,992.26	9,896.57	9,959.65
Libraries	1,021.25	841.13	284.39	100.00
Recreation	975.78	63.50	–	117.90
Pensions	–	–	–	–
Unclassified	331.71	191.76	170.00	455.20
Public service enterprises	–	*7.38*	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	7.38	–	–
Cemeteries	–	*287.00*	*70.00*	–
Administration of trust funds	*8.00*	*25.00*	–	–
Interest	**118.67**	**621.50**	**69.17**	**812.24**
Loans, general purposes	*118.67*	*621.50*	*69.17*	*812.24*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**307.90**	**2,827.99**	–	**5,960.15**
Departmental	*307.90*	*2,827.99*	–	*5,960.15*
General government	–	375.00	–	–
Protection of persons and property	–	–	–	–
Health and sanitation	–	–	–	–
Highways	307.90	2,452.99	–	5,960.15
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**4,061.55**	**12,200.00**	**3,500.00**	**23,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	*200.00*	–	*1,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*4,000.00*	*12,000.00*	*3,500.00*	*22,000.00*
Warrants or orders, previous years	*61.55*	–	–	–
Transfers	**3,092.07**	–	**5.00**	–
To sinking funds from revenue	–	–	–	–
All other	*3,092.07*	–	*5.00*	–
Refunds	**149.50**	–	**14.83**	**8.00**
Agency, trust, and investment	**4,725.09**	**6,991.44**	**3,150.21**	**5,952.06**
Taxes and licenses for State	*2,511.80*	*2,981.60*	*2,024.00*	*2,882.60*
Taxes for county	*1,464.07*	*1,125.00*	*1,126.21*	*2,997.19*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*749.22*	*2,884.84*	–	*72.27*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$25,677.66	$25,836.92	$17,636.75	$22,451.70
Permanent debt (except from sinking funds)	–	200.00	–	1,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	307.90	2,827.99	–	5,960.15
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	4,061.55	12,000.00	3,500.00	22,000.00
Transfers (except to sinking funds) and refunds	3,241.57	–	19.83	8.00
Agency, trust, and investment	4,725.09	6,991.44	3,150.21	5,952.06
Total payments	**$38,013.77**	**$47,856.35**	**$24,306.79**	**$57,371.91**
Balance on hand, including funds	*3,462.77*	*1,308.09*	*4,728.74*	*5,935.35*
GRAND TOTAL	**$41,476.54**	**$49,164.44**	**$29,035.53**	**$63,307.26**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Princeton POPULATION 682	Becket POPULATION 674	Granville POPULATION 655	Petersham POPULATION 642
REVENUE.	**$40,334.38**	**$23,007.17**	**$23,177.92**	**$39,210.27**
General	**34,072.56**	**21,523.15**	**22,601.74**	**36,997.44**
Taxes	*31,415.91*	*13,486.08*	*16,904.81*	*26,967.78*
Property, poll, and income	30,372.77	12,022.59	15,437.30	25,859.42
Corporation, bank, etc.	1,043.14	1,463.49	1,467.51	1,108.36
Licenses and permits	*19.00*	*16.00*	–	*3.00*
Fines and forfeits	*3.00*	*162.24*	*10.00*	–
Grants and gifts	*2,634.65*	*7,858.83*	*5,686.93*	*10,026.66*
For expenses	2,634.65	7,858.83	5,386.93	6,900.16
For outlays	–	–	300.00	3,126.50
All other	–	–	–	–
Commercial	**6,261.82**	**1,484.02**	**576.18**	**2,212.83**
Special assessments	*71.75*	–	–	–
To meet expenses	71.75	–	–	–
To meet outlays	–	–	–	–
Privileges	–	*7.88*	–	–
Departmental	*1,933.75*	*1,062.84*	*444.48*	*1,081.48*
General government	388.00	24.00	5.00	139.35
Protection of persons and property	472.09	16.55	8.87	17.93
Health and sanitation	–	–	–	56.25
Highways	87.15	7.50	5.25	–
Charities	–	184.04	3.30	34.84
Soldiers' benefits	248.00	358.00	192.00	354.00
Schools	738.51	472.75	39.75	436.39
Libraries	–	–	7.81	–
Recreation	–	–	2.56	–
Unclassified	–	–	179.94	42.72
Public service enterprises	*3,149.46*	–	–	*18.40*
Electric light	3,149.46	–	–	–
Water	–	–	–	–
All other	–	–	–	18.40
Cemeteries	*152.50*	*335.68*	–	*47.00*
Interest	*954.36*	*77.62*	*131.70*	*1,065.95*
On sinking funds	–	–	–	–
On trust and investment funds	681.98	–	–	580.36
All other	272.38	77.62	131.70	485.59
NON-REVENUE.	**$38,324.78**	**$20,339.49**	**$13,490.04**	**$21,412.47**
Offsets to outlays	**16,413.54**	**300.00**	**1,100.00**	**10,077.74**
Departmental	*16,413.54*	*300.00*	*1,100.00*	*10,077.74*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**15,000.00**	**15,001.01**	**8,922.08**	–
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*15,000.00*	*14,850.00*	*8,000.00*	–
Unpaid warrants or orders, current year	–	*151.01*	*922.08*	–
Premiums	–	–	–	–
Transfers	**44.85**	**285.01**	–	**4,968.67**
From sinking funds	–	–	–	–
All other	*44.85*	*285.01*	–	*4,968.67*
Refunds	–	**154.53**	**392.50**	**56.23**
Agency, trust, and investment	**6,866.39**	**4,598.94**	**3,075.46**	**6,309.83**
Taxes and licenses for State	*3,887.42*	*3,047.60*	*2,467.20*	*3,618.60*
Taxes for county	*1,547.00*	*1,242.23*	*608.26*	*1,477.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,431.97*	*309.11*	–	*1,214.23*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$56,747.92	$23,307.17	$24,277.92	$49,288.01
Premiums	–	–	–	–
Municipal indebtedness	15,000.00	15,001.01	8,922.08	–
Transfers and refunds	44.85	439.54	392.50	5,024.90
Agency, trust, and investment	6,866.39	4,598.94	3,075.46	6,309.83
Total receipts	**$78,659.16**	**$43,346.66**	**$36,667.96**	**$60,622.74**
Balance on hand, including funds	*6,060.18*	*1,275.45*	*2,937.08*	*3,058.58*
GRAND TOTAL	**$84,719.34**	**$44,622.11**	**$39,605.04**	**$68,681.32**

Graded According to Population of 1920 — Continued.

PAYMENTS.	**Princeton** POPULATION 682	**Becket** POPULATION 674	**Granville** POPULATION 655	**Petersham** POPULATION 642
Maintenance	**$37,816.28**	**$23,738.48**	**$21,705.56**	**$34,994.30**
Departmental	*33,398.49*	*23,290.50*	*21,705.56*	*34,035.73*
General government	1,698.57	1,253.94	1,115.67	2,757.35
Protection of persons and property	1,220.85	159.10	205.51	610.15
Health and sanitation	292.65	324.27	266.55	733.90
Highways	10,085.29	8,991.77	8,342.39	9,710.64
Charities	1,267.85	1,087.14	468.56	1,787.00
Soldiers' benefits	156.00	336.00	192.00	304.00
Schools	16,665.76	10,981.59	10,169.01	16,723.80
Libraries	851.91	50.00	548.67	396.87
Recreation	4.00	–	10.00	224.70
Pensions	–	–	–	–
Unclassified	1,155.61	106.69	387.20	787.32
Public service enterprises	*4,086.04*	–	–	–
Electric light	4,086.04	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*331.75*	*447.98*	–	*958.57*
Administration of trust funds	–	–	–	–
Interest	**1,631.19**	**411.44**	**221.60**	–
Loans, general purposes	*1,331.19*	*411.44*	*221.60*	–
Loans, public service enterprises	*300.00*	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**14,771.10**	**2,014.32**	**2,199.19**	**9,941.79**
Departmental	*14,051.38*	*2,014.32*	*2,199.19*	*9,814.39*
General government	–	–	–	–
Protection of persons and property	–	–	–	885.00
Health and sanitation	–	–	–	250.00
Highways	14,051.38	1,241.68	2,199.19	4,187.83
Charities	–	–	–	–
Schools	–	772.64	–	3,691.56
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	800.00
Public service enterprises	*719.72*	–	–	–
Electric light	719.72	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	*127.40*
Municipal indebtedness	**20,000.00**	**13,300.00**	**12,000.00**	–
From sinking funds	–	–	–	–
From revenue and other sources	*5,000.00*	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*15,000.00*	*13,300.00*	*12,000.00*	–
Warrants or orders, previous years	–	–	–	–
Transfers	**44.85**	**285.01**	–	**4,968.67**
To sinking funds from revenue	–	–	–	–
All other	*44.85*	*285.01*	–	*4,968.67*
Refunds	–	**154.53**	**392.50**	**56.23**
Agency, trust, and investment	**6,968.51**	**4,603.51**	**3,075.46**	**10,126.62**
Taxes and licenses for State	*3,887.42*	*3,047.60*	*2,467.20*	*3,618.60*
Taxes for county	*1,547.00*	*1,242.23*	*608.26*	*1,477.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,534.09*	*313.68*	–	*5,031.02*
All other	–	–	–	–
RECAPITULATION.				
Maintenance and interest	$39,447.47	$24,149.92	$21,927.16	$34,994.30
Permanent debt (except from sinking funds)	5,000.00	–	–	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	14,771.10	2,014.32	2,199.19	9,941.79
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	15,000.00	13,300.00	12,000.00	–
Transfers (except to sinking funds) and refunds	44.85	439.54	392.50	5,024.90
Agency, trust, and investment	6,968.51	4,603.51	3,075.46	10,126.62
Total payments	**$81,231.93**	**$44,507.29**	**$39,594.31**	**$60,087.61**
Balance on hand, including funds	*3,487.41*	*114.82*	*10.73*	*8,593.71*
GRAND TOTAL	**$84,719.34**	**$44,622.11**	**$39,605.04**	**$68,681.32**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hampden POPULATION 624	Dana POPULATION 599	Boxford POPULATION 588	Halifax POPULATION 563
REVENUE.	**$25,174.07**	**$27,453.99**	**$24,863.42**	**$21,107.71**
General	**23,708.03**	**22,691.00**	**21,944.22**	**17,918.20**
Taxes	*14,268.67*	*15,882.30*	*20,510.97*	*14,587.78*
Property, poll, and income	14,096.60	15,051.02	20,142.47	14,451.19
Corporation, bank, etc.	172.07	831.28	368.50	136.59
Licenses and permits	–	*18.50*	*101.00*	*27.00*
Fines and forfeits	–	*2.78*	–	*106.00*
Grants and gifts	*9,439.36*	*6,787.42*	*1,332.25*	*3,197.42*
For expenses	9,139.36	6,787.42	1,294.75	3,197.42
For outlays	300.00	–	37.50	–
All other	–	–	–	–
Commercial	**1,466.04**	**4,762.99**	**2,919.20**	**3,189.51**
Special assessments	–	–	*563.59*	*836.48*
To meet expenses	–	–	563.59	836.48
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*1,096.14*	*2,215.97*	*1,152.25*	*1,620.22*
General government	175.60	6.00	–	352.03
Protection of persons and property	6.73	87.06	874.50	496.21
Health and sanitation	123.75	–	50.00	–
Highways	–	21.60	5.00	45.00
Charities	39.76	1,235.52	–	–
Soldiers' benefits	200.00	642.00	123.00	120.00
Schools	550.30	209.85	99.75	544.28
Libraries	–	13.94	–	5.20
Recreation	–	–	–	57.50
Unclassified	–	–	–	–
Public service enterprises	–	*2,333.86*	–	–
Electric light	–	2,333.86	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*35.22*	*127.33*	–	*38.50*
Interest	*334.68*	*85.83*	*1,203.36*	*694.31*
On sinking funds	–	–	–	–
On trust and investment funds	162.76	–	1,090.84	–
All other	171.92	85.83	112.52	694.31
NON-REVENUE.	**$7,976.46**	**$28,578.88**	**$14,932.70**	**$26,551.63**
Offsets to outlays	–	**7,518.24**	–	**300.00**
Departmental	–	*7,518.24*	–	*300.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**5,000.00**	**18,000.00**	**10,000.00**	**22,000.00**
Loans, general purposes	–	–	–	*2,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*5,000.00*	*18,000.00*	*10,000.00*	*20,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**137.53**	–	**151.25**	–
From sinking funds	–	–	–	–
All other	*137.53*	–	*151.25*	–
Refunds	**146.53**	**140.31**	–	–
Agency, trust, and investment	**2,692.40**	**2,920.33**	**4,781.45**	**4,251.63**
Taxes and licenses for State	*2,003.00*	*1,964.00*	*3,028.63*	*2,742.00*
Taxes for county	*506.88*	*703.00*	*1,746.63*	*1,357.64*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*182.52*	*253.33*	*6.19*	*151.99*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$25,174.07	$34,972.23	$24,863.42	$21,407.71
Premiums	–	–	–	–
Municipal indebtedness	5,000.00	18,000.00	10,000.00	22,000.00
Transfers and refunds	284.06	140.31	151.25	–
Agency, trust, and investment	2,692.40	2,920.33	4,781.45	4,251.63
Total receipts	**$33,150.53**	**$56,032.87**	**$39,796.12**	**$47,659.34**
Balance on hand, including funds	*3,148.39*	*5,442.08*	*4,140.63*	*1,412.03*
GRAND TOTAL	**$36,298.92**	**$61,474.95**	**$43,936.75**	**$49,071.37**

Graded According to Population of 1920 — Continued.

PAYMENTS.	**Hampden** POPULATION 624	**Dana** POPULATION 599	**Boxford** POPULATION 588	**Halifax** POPULATION 563
Maintenance	**$23,341.79**	**$25,464.25**	**$23,183.91**	**$20,893.40**
Departmental	*23,181.06*	*22,342.65*	*23,183.91*	*20,718.90*
General government	843.45	1,518.83	1,992.37	1,481.54
Protection of persons and property	110.45	940.77	2,058.84	2,157.31
Health and sanitation	304.55	186.34	408.60	114.57
Highways	4,544.94	4,521.81	5,566.98	5,944.67
Charities	123.37	2,499.19	760.00	899.16
Soldiers' benefits	216.00	828.00	734.00	120.00
Schools	16,437.70	10,796.09	11,238.13	9,488.41
Libraries	374.21	216.61	107.71	203.28
Recreation	13.65	50.79	86.13	37.26
Pensions	–	–	–	–
Unclassified	212.74	784.22	231.15	272.70
Public service enterprises	–	*2,955.60*	–	–
Electric light	–	2,955.60	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*160.73*	*166.00*	–	*174.50*
Administration of trust funds	–	–	–	–
Interest	**549.04**	**1,657.70**	**376.67**	**1,693.33**
Loans, general purposes	*549.04*	*820.83*	*376.67*	*1,693.33*
Loans, public service enterprises	–	*836.87*	–	–
Loans, cemeteries	–	–	–	–
Outlays	**55.50**	**2,877.40**	**245.90**	**2,448.57**
Departmental	*55.50*	*2,356.44*	*245.90*	*2,448.57*
General government	–	–	–	–
Protection of persons and property	–	–	75.00	–
Health and sanitation	–	253.85	–	2,448.57
Highways	–	2,102.59	6.00	–
Charities	–	–	–	–
Schools	–	–	164.90	–
Libraries	–	–	–	–
Recreation	55.50	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	*520.96*	–	–
Electric light	–	520.96	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**7,900.00**	**23,050.00**	**10,000.00**	**18,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	*500.00*	*1,575.00*	–	*2,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*7,400.00*	*21,475.00*	*10,000.00*	*16,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**137.53**	–	**151.25**	–
To sinking funds from revenue	–	–	–	–
All other	*137.53*	–	*151.25*	–
Refunds	**146.53**	**140.31**	–	–
Agency, trust, and investment	**2,698.63**	**2,920.33**	**7,152.47**	**4,251.63**
Taxes and licenses for State	*2,003.00*	*1,964.00*	*3,028.63*	*2,742.00*
Taxes for county	*506.88*	*703.00*	*1,746.63*	*1,357.64*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*188.75*	*253.33*	*2,377.21*	*151.99*
All other	–	–	–	–
RECAPITULATION.				
Maintenance and interest	$23,890.83	$27,121.95	$23,560.58	$22,586.73
Permanent debt (except from sinking funds)	500.00	1,575.00	–	2,500.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	55.50	2,877.40	245.90	2,448.57
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	7,400.00	21,475.00	10,000.00	16,000.00
Transfers (except to sinking funds) and refunds	284.06	140.31	151.25	–
Agency, trust, and investment	2,698.63	2,920.33	7,152.47	4,251.63
Total payments	**$34,829.02**	**$56,109.99**	**$41,110.20**	**$47,786.93**
Balance on hand, including funds	*1,469.90*	*5,364.96*	*2,826.55*	*1,284.44*
GRAND TOTAL	**$36,298.92**	**$61,474.95**	**$43,936.75**	**$49,071.37**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Richmond POPULATION 561	Truro POPULATION 554	New Salem POPULATION 512	Pelham POPULATION 503
REVENUE.	**$20,891.89**	**$19,944.12**	**$22,883.27**	**$14,919.20**
General	**20,410.31**	**17,543.83**	**19,459.12**	**13,989.66**
Taxes	*15,868.50*	*12,224.46*	*11,088.73*	*8,975.11*
Property, poll, and income	15,271.94	11,343.22	10,614.44	8,482.80
Corporation, bank, etc.	596.56	881.24	474.29	492.31
Licenses and permits	*9.00*	*63.00*	–	*1.00*
Fines and forfeits	*15.98*	*47.00*	–	*50.00*
Grants and gifts	*4,516.83*	*5,187.55*	*8,370.39*	*4,963.55*
For expenses	4,462.58	5,187.55	8,370.39	4,926.05
For outlays	54.25	–	–	37.50
All other	–	*21.82*	–	–
Commercial	**481.58**	**2,400.29**	**3,424.15**	**929.54**
Special assessments	–	–	–	–
To meet expenses	–	–	–	–
To meet outlays	–	–	–	–
Privileges	–	*1,263.33*	–	–
Departmental	*321.86*	*821.30*	*3,125.95*	*803.75*
General government	5.00	107.85	–	10.00
Protection of persons and property	51.08	573.80	10.57	20.00
Health and sanitation	–	–	–	–
Highways	21.90	22.50	6.50	105.00
Charities	36.00	10.00	209.50	54.00
Soldiers' benefits	60.00	48.00	338.00	188.00
Schools	138.25	2.00	2,451.98	420.75
Libraries	4.83	15.23	–	–
Recreation	–	–	–	–
Unclassified	4.80	41.92	109.40	6.00
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	*135.76*	*152.53*	–
Interest	*159.72*	*179.90*	*145.67*	*125.79*
On sinking funds	–	–	–	–
On trust and investment funds	80.76	–	6.23	50.00
All other	78.96	179.90	139.44	75.79
NON-REVENUE.	**$13,734.38**	**$15,796.99**	**$5,031.75**	**$10,217.45**
Offsets to outlays	**2,499.66**	–	–	–
Departmental	*2,499.66*	–	–	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**8,000.00**	**10,000.00**	**1,000.00**	**7,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*8,000.00*	*10,000.00*	*1,000.00*	*7,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	–	–	–
From sinking funds	–	–	–	–
All other	–	–	–	–
Refunds	**63.85**	**135.28**	**267.16**	**12.54**
Agency, trust, and investment	**3,170.87**	**5,661.71**	**3,764.59**	**3,204.91**
Taxes and licenses for State	*2,239.20*	*2,059.60*	*2,119.60*	*2,059.21*
Taxes for county	*931.67*	*2,060.57*	*1,238.83*	*1,145.70*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	–	*1,541.54*	*406.16*	–
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$23,391.55	$19,944.12	$22,883.27	$14,919.20
Premiums	–	–	–	–
Municipal indebtedness	8,000.00	10,000.00	1,000.00	7,000.00
Transfers and refunds	63.85	135.28	267.16	12.54
Agency, trust, and investment	3,170.87	5,661.71	3,764.59	3,204.91
Total receipts	**$34,626.27**	**$35,741.11**	**$27,915.02**	**$25,136.65**
Balance on hand, including funds	*1,700.61*	*1,006.21*	*5,813.45*	*3,852.27*
GRAND TOTAL	**$36,326.88**	**$36,747.32**	**$33,728.47**	**$28,988.92**

Graded According to Population of 1920 — Continued.

PAYMENTS.	**Richmond** POPULATION 561	**Truro** POPULATION 554	**New Salem** POPULATION 512	**Pelham** POPULATION 503
Maintenance	**$18,916.80**	**$17,853.55**	**$23,025.30**	**$13,224.99**
Departmental	*18,743.30*	*17,677.79*	*22,752.60*	*13,220.24*
General government	1,164.66	1,388.17	1,085.76	602.17
Protection of persons and property	651.06	940.73	117.52	217.74
Health and sanitation	558.96	228.35	265.30	115.50
Highways	3,999.75	6,158.96	5,183.59	3,639.52
Charities	556.56	813.94	1,365.90	602.85
Soldiers' benefits	60.00	52.00	266.00	168.00
Schools	11,176.89	7,497.54	13,865.75	7,457.26
Libraries	297.42	364.79	121.00	112.46
Recreation	–	–	–	–
Pensions	–	–	–	–
Unclassified	278.00	233.31	481.78	304.74
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*173.50*	*175.76*	*272.70*	*4.75*
Administration of trust funds	–	–	–	–
Interest	**210.70**	**330.69**	**25.00**	**563.94**
Loans, general purposes	*210.70*	*330.69*	*25.00*	*563.94*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**3,832.77**	**500.00**	–	**744.14**
Departmental	*3,832.77*	*500.00*	–	*663.45*
General government	–	–	–	–
Protection of persons and property	33.50	–	–	75.00
Health and sanitation	–	–	–	–
Highways	3,799.27	500.00	–	588.45
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	*80.69*
Municipal indebtedness	**8,000.00**	**11,500.00**	**1,000.00**	**7,700.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	*1,000.00*	–	*700.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*8,000.00*	*10,500.00*	*1,000.00*	*7,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	–	–	–
To sinking funds from revenue	–	–	–	–
All other	–	–	–	–
Refunds	**63.85**	**135.28**	**267.16**	**12.54**
Agency, trust, and investment	**3,170.87**	**5,641.10**	**3,770.82**	**3,204.91**
Taxes and licenses for State	*2,239.20*	*2,059.60*	*2,119.60*	*2,059.21*
Taxes for county	*931.67*	*2,060.57*	*1,238.83*	*1,145.70*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	–	*1,520.93*	*412.39*	–
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$19,127.50	$18,184.24	$23,050.30	$13,788.93
Permanent debt (except from sinking funds)	–	1,000.00	–	700.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	3,832.77	500.00	–	744.14
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	8,000.00	10,500.00	1,000.00	7,000.00
Transfers (except to sinking funds) and refunds	63.85	135.28	267.16	12.54
Agency, trust, and investment	3,170.87	5,641.10	3,770.82	3,204.91
Total payments	**$34,194.99**	**$35,960.62**	**$28,088.28**	**$25,450.52**
Balance on hand, including funds	*2,131.89*	*786.70*	*5,640.19*	*3,538.40*
GRAND TOTAL	**$36,326.88**	**$36,747.32**	**$33,728.47**	**$28,988.92**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Cummington POPULATION 489	Paxton POPULATION 489	Blandford POPULATION 479	Oakham POPULATION 477
REVENUE.	**$19,636.91**	**$23,863.49**	**$24,157.22**	**$16,328.24**
General	**18,283.12**	**20,201.44**	**23,351.40**	**15,037.11**
Taxes	*11,867.62*	*15,112.03*	*17,710.38*	*9,254.51*
Property, poll, and income	11,682.71	15,056.24	17,423.54	9,170.68
Corporation, bank, etc.	184.91	55.79	286.84	83.83
Licenses and permits	–	*5.00*	–	*2.00*
Fines and forfeits	*235.00*	–	–	–
Grants and gifts	*6,180.50*	*5,084.41*	*5,641.02*	*5,780.60*
For expenses	6,180.50	5,084.41	5,641.02	5,780.60
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**1,353.79**	**3,662.05**	**805.82**	**1,291.13**
Special assessments	–	–	–	–
To meet expenses	–	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*1,150.87*	*325.66*	*297.80*	*423.46*
General government	127.55	129.43	–	33.00
Protection of persons and property	13.80	–	–	6.18
Health and sanitation	–	–	–	–
Highways	46.80	–	–	–
Charities	275.05	–	–	11.13
Soldiers' benefits	148.00	172.00	282.00	216.00
Schools	353.75	–	–	98.50
Libraries	–	–	15.80	48.60
Recreation	–	–	–	–
Unclassified	185.92	24.23	–	10.05
Public service enterprises	*2.70*	*2,486.92*	–	–
Electric light	–	2,486.92	–	–
Water	–	–	–	–
All other	2.70	–	–	–
Cemeteries	*3.60*	*118.00*	*10.00*	*185.00*
Interest	*196.62*	*731.47*	*498.02*	*682.67*
On sinking funds	–	–	–	–
On trust and investment funds	68.87	484.85	312.24	525.20
All other	127.75	246.62	185.78	157.47
NON-REVENUE.	**$13,259.30**	**$18,221.72**	**$14,395.51**	**$6,911.40**
Offsets to outlays	**43.75**	–	**1,450.00**	–
Departmental	*43.75*	–	*1,450.00*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**10,000.00**	**15,450.00**	**8,826.02**	**4,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	*1,600.00*	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*10,000.00*	*13,850.00*	*5,000.00*	*4,000.00*
Unpaid warrants or orders, current year	–	–	*3,826.02*	–
Premiums	–	–	–	–
Transfers	**68.30**	**459.50**	**294.53**	**24.00**
From sinking funds	–	–	–	–
All other	*68.30*	*459.50*	*294.53*	*24.00*
Refunds	**73.40**	**60.42**	**214.59**	–
Agency, trust, and investment	**3,073.85**	**2,251.80**	**3,610.37**	**2,887.40**
Taxes and licenses for State	*1,595.80*	*1,589.80*	*2,703.65*	*1,808.40*
Taxes for county	*833.23*	*562.00*	*760.33*	*633.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*644.82*	*100.00*	*146.39*	*446.00*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$19,680.66	$23,863.49	$25,607.22	$16,328.24
Premiums	–	–	–	–
Municipal indebtedness	10,000.00	15,450.00	8,826.02	4,000.00
Transfers and refunds	141.70	519.92	509.12	24.00
Agency, trust, and investment	3,073.85	2,251.80	3,610.37	2,887.40
Total receipts	**$32,896.21**	**$42,085.21**	**$38,552.73**	**$23,239.64**
Balance on hand, including funds	*523.74*	*6,569.60*	*450.72*	*697.20*
GRAND TOTAL	**$33,419.95**	**$48,654.81**	**$39,003.45**	**$23,936.84**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Cummington Population 489	Paxton Population 489	Blandford Population 479	Oakham Population 477
Maintenance	**$18,361.34**	**$20,288.55**	**$22,568.85**	**$15,881.33**
Departmental	*18,341.20*	*17,570.96*	*22,398.15*	*15,608.10*
General government	1,088.01	1,491.89	1,312.08	1,282.50
Protection of persons and property	247.69	311.79	157.50	221.77
Health and sanitation	199.30	224.29	824.25	215.00
Highways	5,842.12	3,451.45	8,029.43	4,586.06
Charities	1,632.48	269.43	984.71	774.32
Soldiers' benefits	180.00	360.00	240.00	216.00
Schools	8,707.78	10,273.40	10,063.94	7,221.43
Libraries	100.00	259.99	436.45	520.47
Recreation	–	74.45	–	–
Pensions	–	–	–	–
Unclassified	343.82	854.27	349.79	570.55
Public service enterprises	–	*2,634.93*	–	–
Electric light	–	2,634.93	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*20.14*	*74.65*	*170.70*	*273.23*
Administration of trust funds	–	*8.01*	–	–
Interest	**226.66**	**987.89**	**427.39**	**132.00**
Loans, general purposes	*226.66*	*907.89*	*427.39*	*132.00*
Loans, public service enterprises	–	*80.00*	–	–
Loans, cemeteries	–	–	–	–
Outlays	–	**9,119.92**	**5,448.91**	–
Departmental	–	*6,042.05*	*5,448.91*	–
General government	–	135.00	–	–
Protection of persons and property	–	5,657.05	–	–
Health and sanitation	–	–	–	–
Highways	–	–	3,442.57	–
Charities	–	–	–	–
Schools	–	–	1,581.34	–
Libraries	–	–	–	–
Recreation	–	250.00	–	–
Unclassified	–	–	425.00	–
Public service enterprises	–	*3,077.87*	–	–
Electric light	–	3,077.87	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**11,000.00**	**14,000.00**	**6,585.20**	**4,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	*5,000.00*	*1,530.00*	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*11,000.00*	*9,000.00*	*5,000.00*	*4,000.00*
Warrants or orders, previous years	–	–	*55.20*	–
Transfers	**68.30**	**459.50**	**294.53**	**24.00**
To sinking funds from revenue	–	–	–	–
All other	*68.30*	*459.50*	*294.53*	*24.00*
Refunds	**73.40**	**60.42**	**214.59**	–
Agency, trust, and investment	**3,074.42**	**2,269.14**	**3,463.98**	**3,045.10**
Taxes and licenses for State	*1,595.80*	*1,589.80*	*2,703.65*	*1,808.40*
Taxes for county	*833.23*	*562.00*	*760.33*	*633.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*645.39*	*117.34*	–	*603.70*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$18,588.00	$21,276.44	$22,996.24	$16,013.33
Permanent debt (except from sinking funds)	–	5,000.00	1,530.00	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	–	9,119.92	5,448.91	–
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	11,000.00	9,000.00	5,055.20	4,000.00
Transfers (except to sinking funds) and refunds	141.70	519.92	509.12	24.00
Agency, trust, and investment	3,074.42	2,269.14	3,463.98	3,045.10
Total payments	**$32,804.12**	**$47,185.42**	**$39,003.45**	**$23,082.43**
Balance on hand, including funds	*615.83*	*1,469.39*	–	*854.41*
GRAND TOTAL	**$33,419.95**	**$48,654.81**	**$39,003.45**	**$23,936.84**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Plympton POPULATION 469	Hancock POPULATION 464	Carlisle POPULATION 463	Sandisfield POPULATION 460
REVENUE.	**$21,171.08**	**$14,048.85**	**$24,995.09**	**$18,793.14**
General	**19,416.20**	**12,975.85**	**19,239.81**	**18,065.46**
Taxes	*14,190.79*	*8,552.37*	*12,531.38*	*12,284.09*
Property, poll, and income	13,365.74	7,550.92	12,458.19	12,231.44
Corporation, bank, etc.	825.05	1,001.45	73.19	52.65
Licenses and permits	*13.00*	*3.00*	–	*12.50*
Fines and forfeits	–	–	*41.90*	*126.20*
Grants and gifts	*5,212.41*	*4,420.48*	*6,666.53*	*5,642.67*
For expenses	5,212.41	4,359.93	6,666.53	5,642.67
For outlays	–	60.55	–	–
All other	–	–	–	–
Commercial	**1,754.88**	**1,073.00**	**5,755.28**	**727.68**
Special assessments	*192.78*	–	–	–
To meet expenses	192.78	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*1,424.82*	*1,068.00*	*4,946.37*	*471.47*
General government	–	4.00	–	–
Protection of persons and property	736.28	4.50	2,450.62	.50
Health and sanitation	–	–	–	–
Highways	–	1,000.00	1.50	163.97
Charities	–	59.50	2,116.40	–
Soldiers' benefits	468.00	–	96.00	286.00
Schools	209.49	–	270.35	–
Libraries	11.05	–	6.50	–
Recreation	–	–	5.00	–
Unclassified	–	–	–	21.00
Public service enterprises	–	–	*6.18*	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	6.18	–
Cemeteries	*73.00*	*5.00*	*211.50*	–
Interest	*64.28*	–	*591.23*	*256.21*
On sinking funds	–	–	19.93	–
On trust and investment funds	–	–	440.05	43.21
All other	64.28	–	131.25	213.00
NON-REVENUE.	**$25,466.60**	**$8,199.08**	**$21,676.21**	**$5,793.96**
Offsets to outlays	**3,516.16**	**2,000.00**	**1,797.57**	**100.00**
Departmental	*3,516.16*	*2,000.00*	*1,797.57*	*100.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**18,969.96**	**4,000.00**	**16,558.60**	**3,000.00**
Loans, general purposes	*6,469.96*	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*12,500.00*	*4,000.00*	*15,000.00*	*3,000.00*
Unpaid warrants or orders, current year	–	–	*1,558.60*	–
Premiums	–	–	–	–
Transfers	–	–	**54.00**	**22.75**
From sinking funds	–	–	–	–
All other	–	–	*54.00*	*22.75*
Refunds	**21.47**	**4.75**	–	**41.50**
Agency, trust, and investment	**2,959.01**	**2,194.33**	**3,266.04**	**2,629.71**
Taxes and licenses for State	*1,894.10*	*1,550.82*	*1,916.00*	*1,853.00*
Taxes for county	*905.10*	*621.12*	*746.41*	*776.39*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*159.81*	*22.39*	*603.63*	*.32*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$24,687.24	$16,048.85	$26,792.66	$18,893.14
Premiums	–	–	–	–
Municipal indebtedness	18,969.96	4,000.00	16,558.60	3,000.00
Transfers and refunds	21.47	4.75	54.00	64.25
Agency, trust, and investment	2,959.01	2,194.33	3,266.04	2,629.71
Total receipts	**$46,637.68**	**$22,247.93**	**$46,671.30**	**$24,587.10**
Balance on hand, including funds	*3,146.74*	*1,095.20*	*242.65*	*3,659.25*
GRAND TOTAL	**$49,784.42**	**$23,343.13**	**$46,913.95**	**$28,246.35**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Plympton Population 469	Hancock Population 464	Carlisle Population 463	Sandisfield Population 460
Maintenance	**$18,819.42**	**$12,306.09**	**$25,790.53**	**$19,086.07**
Departmental	*18,642.47*	*12,170.74*	*25,341.02*	*19,055.07*
General government	1,458.93	961.75	1,161.63	1,831.08
Protection of persons and property	1,422.35	126.05	3,066.33	117.64
Health and sanitation	1,186.02	393.62	84.25	427.05
Highways	5,081.72	4,587.95	5,352.76	7,687.52
Charities	235.00	76.15	3,776.40	130.00
Soldiers' benefits	656.00	5,795.40	144.00	222.00
Schools	8,131.82	47.02	10,934.51	8,478.18
Libraries	234.13	–	353.03	82.80
Recreation	1.00	–	69.81	–
Pensions	–	–	–	–
Unclassified	235.50	182.80	398.30	78.80
Public service enterprises	–	–	*9.93*	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	9.93	–
Cemeteries	*176.95*	*135.35*	*439.58*	*31.00*
Administration of trust funds	–	–	–	–
Interest	**1,223.08**	**73.83**	**592.77**	**196.38**
Loans, general purposes	*1,223.08*	*73.83*	*592.77*	*196.38*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**8,720.98**	**2,200.65**	**1,554.12**	–
Departmental	*8,720.98*	*2,200.65*	*1,554.12*	–
General government	–	15.00	–	–
Protection of persons and property	–	121.10	–	–
Health and sanitation	1,469.96	–	53.52	–
Highways	7,000.00	2,021.15	1,500.60	–
Charities	–	–	–	–
Schools	–	43.40	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	251.02	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**8,700.00**	**4,000.00**	**14,500.00**	**3,850.00**
From sinking funds	–	–	–	–
From revenue and other sources	*2,700.00*	–	*500.00*	*850.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*6,000.00*	*4,000.00*	*14,000.00*	*3,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	–	**54.00**	**22.75**
To sinking funds from revenue	–	–	*33.00*	–
All other	–	–	*21.00*	*22.75*
Refunds	**21.47**	**4.75**	–	**41.50**
Agency, trust, and investment	**2,959.01**	**2,194.33**	**3,318.74**	**2,650.17**
Taxes and licenses for State	*1,894.10*	*1,550.82*	*1,916.00*	*1,853.00*
Taxes for county	*905.10*	*621.12*	*746.41*	*776.39*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*159.81*	*22.39*	*656.33*	*20.78*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$20,042.50	$12,379.92	$26,383.30	$19,282.45
Permanent debt (except from sinking funds)	2,700.00	–	500.00	850.00
Sinking fund requirements from revenue	–	–	33.00	–
Outlays	8,720.98	2,200.65	1,554.12	–
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	6,000.00	4,000.00	14,000.00	3,000.00
Transfers (except to sinking funds) and refunds	21.47	4.75	21.00	64.25
Agency, trust, and investment	2,959.01	2,194.33	3,318.74	2,650.17
Total payments	**$40,443.96**	**$20,779.65**	**$45,810.16**	**$25,846.87**
Balance on hand, including funds	*9,340.46*	*2,563.48*	*1,103.79*	*2,399.48*
GRAND TOTAL	**$49,784.42**	**$23,343.13**	**$46,913.95**	**$28,246.35**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Chesterfield POPULATION 441	Egremont POPULATION 441	Savoy POPULATION 436	Eastham POPULATION 430
REVENUE.	**$17,568.56**	**$11,175.58**	**$15,930.42**	**$20,208.47**
General	**16,743.76**	**11,138.51**	**14,321.76**	**16,861.77**
Taxes	*9,600.73*	*10,413.29*	*8,741.66*	*10,309.56*
Property, poll, and income	9,368.51	10,049.75	8,718.44	10,233.44
Corporation, bank, etc.	232.22	363.54	23.22	76.12
Licenses and permits	–	*4.00*	–	*189.00*
Fines and forfeits	*26.00*	*1.29*	–	*35.00*
Grants and gifts	*7,117.03*	*719.93*	*5,580.10*	*6,328.21*
For expenses	7,117.03	719.93	5,580.10	6,298.46
For outlays	–	–	–	29.75
All other	–	–	–	–
Commercial	**824.80**	**37.07**	**1,608.66**	**3,346.70**
Special assessments	–	–	–	*174.90*
To meet expenses	–	–	–	174.90
To meet outlays	–	–	–	–
Privileges	–	–	–	*827.33*
Departmental	*694.19*	*14.65*	*1,569.24*	*1,550.28*
General government	1.00	–	–	262.50
Protection of persons and property	11.55	5.00	11.20	634.76
Health and sanitation	–	–	–	–
Highways	123.13	–	1,250.10	38.84
Charities	–	–	148.44	408.33
Soldiers' benefits	240.00	–	132.00	180.00
Schools	318.51	–	27.50	8.00
Libraries	–	2.85	–	17.85
Recreation	–	–	–	–
Unclassified	–	6.80	–	–
Public service enterprises	*5.15*	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	5.15	–	–	–
Cemeteries	–	*9.00*	–	–
Interest	*125.46*	*13.42*	*39.42*	*794.19*
On sinking funds	–	–	–	–
On trust and investment funds	125.46	–	–	710.26
All other	–	13.42	39.42	83.93
NON-REVENUE.	**$3,221.31**	**$6,518.25**	**$13,276.61**	**$12,269.67**
Offsets to outlays	**500.00**	**1,000.00**	**500.00**	**187.05**
Departmental	*500.00*	*1,000.00*	*500.00*	*187.05*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	–	**2,000.00**	**11,200.01**	**6,950.00**
Loans, general purposes	–	–	–	*1,450.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*2,000.00*	*9,000.00*	*5,500.00*
Unpaid warrants or orders, current year	–	–	*2,200.01*	–
Premiums	–	–	–	–
Transfers	**32.52**	–	–	**984.44**
From sinking funds	–	–	–	–
All other	*32.52*	–	–	*984.44*
Refunds	–	**126.09**	**70.55**	**106.07**
Agency, trust, and investment	**2,688.79**	**3,392.16**	**1,506.05**	**4,042.11**
Taxes and licenses for State	*1,751.40*	*2,373.80*	*1,117.85*	*1,689.99*
Taxes for county	*937.39*	*1,009.31*	*388.20*	*1,685.98*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	–	*9.05*	–	*666.19*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$18,068.56	$12,175.58	$16,430.42	$20,395.52
Premiums	–	–	–	–
Municipal indebtedness	–	2,000.00	11,200.01	6,950.00
Transfers and refunds	32.52	126.09	70.55	1,090.51
Agency, trust, and investment	2,688.79	3,392.16	1,506.05	4,042.11
Total receipts	**$20,789.87**	**$17,693.83**	**$29,207.03**	**$32,478.14**
Balance on hand, including funds	*2,856.13*	*3,052.13*	–	*2,359.76*
GRAND TOTAL	**$23,646.00**	**$20,745.96**	**$29,207.03**	**$34,837.90**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Chesterfield Population 441	Egremont Population 441	Savoy Population 436	Eastham Population 430
Maintenance	**$16,111.49**	**$11,314.88**	**$16,007.39**	**$21,663.77**
Departmental	*16,083.61*	*11,300.88*	*15,996.89*	*21,663.77*
General government	517.44	723.18	580.87	2,715.09
Protection of persons and property	43.27	234.73	372.67	1,306.25
Health and sanitation	143.28	150.75	280.25	330.70
Highways	5,534.87	4,003.94	6,476.54	5,828.18
Charities	46.47	197.00	207.94	563.11
Soldiers' benefits	216.00	–	96.00	162.00
Schools	8,624.46	5,830.25	7,840.44	9,204.02
Libraries	108.15	70.50	64.24	846.93
Recreation	–	–	–	–
Pensions	–	–	–	–
Unclassified	849.67	90.53	77.94	707.49
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*27.88*	*14.00*	*10.50*	–
Administration of trust funds	–	–	–	–
Interest	–	**60.00**	**565.00**	**205.25**
Loans, general purposes	–	*60.00*	*565.00*	*205.25*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**100.00**	**1,980.72**	**1,066.35**	**1,945.18**
Departmental	*100.00*	*1,980.72*	*1,066.35*	*1,945.18*
General government	–	–	–	728.62
Protection of persons and property	–	–	–	155.80
Health and sanitation	–	–	–	–
Highways	–	1,980.72	1,066.35	1,060.76
Charities	–	–	–	–
Schools	100.00	–	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	–	**2,000.00**	**9,991.69**	**5,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	–	*800.00*	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*2,000.00*	*9,000.00*	*5,500.00*
Warrants or orders, previous years	–	–	*191.69*	–
Transfers	**32.52**	–	–	**984.44**
To sinking funds from revenue	–	–	–	–
All other	*32.52*	–	–	*984.44*
Refunds	–	**126.09**	**70.55**	**106.07**
Agency, trust, and investment	**2,688.79**	**3,392.16**	**1,506.05**	**4,042.11**
Taxes and licenses for State	*1,751.40*	*2,373.80*	*1,117.85*	*1,689.99*
Taxes for county	*937.39*	*1,009.31*	*388.20*	*1,685.93*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	–	*9.05*	–	*666.19*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$16,111.49	$11,374.88	$16,572.39	$21,869.02
Permanent debt (except from sinking funds)	–	–	800.00	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	100.00	1,980.72	1,066.35	1,945.18
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	–	2,000.00	9,191.69	5,506.00
Transfers (except to sinking funds) and refunds	32.52	126.09	70.55	1,090.51
Agency, trust, and investment	2,688.79	3,392.16	1,506.05	4,042.11
Total payments	**$18,932.80**	**$18,873.85**	**$29,207.03**	**$34,446.82**
Balance on hand, including funds	*4,713.20*	*1,872.11*	–	*391.08*
GRAND TOTAL	**$23,646.00**	**$20,745.96**	**$29,207.03**	**$34,837.90**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wales POPULATION 419	Worthington POPULATION 409	Windsor POPULATION 403	Greenwich POPULATION 399
REVENUE.	**$10,608.56**	**$19,092.32**	**$17,219.59**	**$13,635.98**
General	**10,072.59**	**18,368.40**	**16,130.98**	**11,457.78**
Taxes	*5,931.16*	*12,166.44*	*8,398.27*	*6,895.02*
Property, poll, and income	5,455.36	12,038.60	8,316.78	6,791.26
Corporation, bank, etc.	475.80	127.84	81.49	103.76
Licenses and permits	*9.00*	*4.00*	–	–
Fines and forfeits	–	–	*55.28*	*75.00*
Grants and gifts	*4,132.43*	*6,197.96*	*7,677.43*	*4,487.76*
For expenses	4,132.43	6,197.96	6,765.31	4,487.76
For outlays	–	–	912.12	–
All other	–	–	–	–
Commercial	**535.97**	**723.92**	**1,088.61**	**2,178.20**
Special assessments	–	–	–	–
To meet expenses	–	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*146.24*	*482.48*	*961.55*	*1,503.37*
General government	–	–	10.00	–
Protection of persons and property	4.04	6.16	1.80	11.31
Health and sanitation	–	–	–	–
Highways	–	147.62	766.00	–
Charities	69.00	160.70	45.00	295.00
Soldiers' benefits	72.00	94.00	48.00	302.00
Schools	–	74.00	90.75	894.07
Libraries	1.20	–	–	.99
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	*5.10*	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	5.10	–	–	–
Cemeteries	*210.24*	*15.00*	*17.00*	*330.75*
Interest	*174.39*	*226.44*	*110.06*	*344.08*
On sinking funds	–	–	–	–
On trust and investment funds	110.00	203.25	17.22	135.83
All other	64.39	23.19	92.84	208.25
NON-REVENUE.	**$6,924.61**	**$11,728.33**	**$7,771.12**	**$4,518.43**
Offsets to outlays	–	–	–	–
Departmental	–	–	–	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**4,500.00**	**9,000.00**	**6,000.00**	**1,500.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*4,500.00*	*9,000.00*	*6,000.00*	*1,500.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	–	–	**80.75**
From sinking funds	–	–	–	–
All other	–	–	–	*80.75*
Refunds	**52.06**	**3.25**	**67.82**	**122.10**
Agency, trust, and investment	**2,372.55**	**2,725.08**	**1,703.30**	**2,815.58**
Taxes and licenses for State	*1,520.80*	*1,772.69*	*1,216.46*	*1,359.20*
Taxes for county	*405.51*	*937.39*	*465.84*	*729.08*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*446.24*	*15.00*	*21.00*	*727.30*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$10,608.56	$19,092.32	$17,219.59	$13,635.98
Premiums	–	–	–	–
Municipal indebtedness	4,500.00	9,000.00	6,000.00	1,500.00
Transfers and refunds	52.06	3.25	67.82	202.85
Agency, trust, and investment	2,372.55	2,725.08	1,703.30	2,815.58
Total receipts	**$17,533.17**	**$30,820.65**	**$24,990.71**	**$18,154.41**
Balance on hand, including funds	*952.11*	*2,661.97*	*784.07*	*1,718.14*
GRAND TOTAL	**$18,485.28**	**$33,482.62**	**$25,774.78**	**$19,872.55**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Wales Population 419	Worthington Population 409	Windsor Population 403	Greenwich Population 399
Maintenance	**$12,750.92**	**$15,516.07**	**$15,289.75**	**$13,793.78**
Departmental	*12,545.32*	*15,394.73*	*15,241.50*	*13,328.03*
General government	838.32	861.45	691.54	861.72
Protection of persons and property	158.06	175.38	64.18	80.00
Health and sanitation	172.66	400.00	258.26	139.47
Highways	3,624.93	4,740.64	4,968.92	3,872.70
Charities	387.42	135.00	393.58	237.82
Soldiers' benefits	48.00	–	48.00	280.00
Schools	6,604.79	8,482.61	8,359.04	7,497.98
Libraries	186.86	–	50.00	124.83
Recreation	50.00	–	155.69	–
Pensions	–	–	–	–
Unclassified	474.28	599.65	252.29	233.51
Public service enterprises	*3.75*	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	3.75	–	–	–
Cemeteries	*201.85*	*121.34*	*48.25*	*465.75*
Administration of trust funds	–	–	–	–
Interest	**133.25**	**422.17**	**205.37**	**45.00**
Loans, general purposes	*133.25*	*422.17*	*205.37*	*45.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	–	**1,600.00**	**1,438.52**	**110.99**
Departmental	–	*1,600.00*	*1,438.52*	*110.99*
General government	–	–	–	–
Protection of persons and property	–	–	–	82.99
Health and sanitation	–	–	–	–
Highways	–	1,600.00	376.40	–
Charities	–	–	–	–
Schools	–	–	1,062.12	28.00
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**2,500.00**	**11,650.65**	**6,000.00**	**1,550.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	–	–	*50.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*2,500.00*	*11,500.00*	*6,000.00*	*1,500.00*
Warrants or orders, previous years	–	*150.65*	–	–
Transfers	–	–	–	**80.75**
To sinking funds from revenue	–	–	–	–
All other	–	–	–	*80.75*
Refunds	**52.06**	**3.25**	**67.82**	**122.10**
Agency, trust, and investment	**2,372.55**	**2,725.08**	**1,699.30**	**2,870.66**
Taxes and licenses for State	*1,520.80*	*1,772.69*	*1,216.46*	*1,359.20*
Taxes for county	*405.51*	*937.39*	*465.84*	*729.08*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*446.24*	*15.00*	*17.00*	*782.38*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$12,884.17	$15,938.24	$15,495.12	$13,838.78
Permanent debt (except from sinking funds)	–	–	–	50.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	–	1,600.00	1,438.52	110.99
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	2,500.00	11,650.65	6,000.00	1,500.00
Transfers (except to sinking funds) and refunds	52.06	3.25	67.82	202.85
Agency, trust, and investment	2,372.55	2,725.08	1,699.30	2,870.66
Total payments	**$17,808.78**	**$31,917.22**	**$24,700.76**	**$18,573.28**
Balance on hand, including funds	*676.50*	*1,565.40*	*1,074.02*	*1,299.27*
GRAND TOTAL	**$18,485.28**	**$33,482.62**	**$25,774.78**	**$19,872.55**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	New Braintree POPULATION 394	Hawley POPULATION 390	Otis POPULATION 361	Phillipston POPULATION 354
REVENUE.	**$12,371.83**	**$14,966.74**	**$16,259.26**	**$13,480.25**
General	**12,140.46**	**13,706.99**	**15,507.13**	**12,059.77**
Taxes	*6,945.02*	*7,510.09*	*9,172.62*	*7,428.49*
Property, poll, and income	6,852.02	7,479.60	9,107.02	7,340.77
Corporation, bank, etc.	93.00	30.49	65.60	87.72
Licenses and permits	*6.00*	*1.00*	*9.00*	*12.00*
Fines and forfeits	*99.50*	–	–	–
Grants and gifts	*5,089.94*	*6,195.90*	*6,325.51*	*4,619.28*
For expenses	5,004.19	6,195.90	6,325.51	4,619.28
For outlays	85.75	–	–	–
All other	–	–	–	–
Commercial	**231.37**	**1,259.75**	**752.13**	**1,420.48**
Special assessments	–	–	–	–
To meet expenses	–	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*125.00*	*1,227.23*	*582.63*	*766.18*
General government	28.00	–	59.50	51.00
Protection of persons and property	–	–	4.17	2.58
Health and sanitation	–	–	–	–
Highways	–	–	–	133.33
Charities	–	141.23	–	243.37
Soldiers' benefits	96.00	138.00	162.00	102.00
Schools	–	948.00	355.25	233.90
Libraries	–	–	1.71	–
Recreation	–	–	–	–
Unclassified	1.00	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*20.50*	–	–	*71.00*
Interest	*85.87*	*32.52*	*169.50*	*583.30*
On sinking funds	–	–	–	–
On trust and investment funds		17.52	–	515.74
All other	85.87	15.00	169.50	67.56
NON-REVENUE.	**$11,639.31**	**$4,301.78**	**$7,361.68**	**$8,115.07**
Offsets to outlays	–	**442.50**	**1,500.00**	–
Departmental	–	*442.50*	*1,500.00*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**9,000.00**	**2,000.00**	**3,500.00**	**6,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*9,000.00*	*2,000.00*	*3,500.00*	*6,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	–	**.62**	**2.92**
From sinking funds	–	–	–	–
All other	–	–	*.62*	*2.92*
Refunds	–	**3.89**	**9.00**	**77.34**
Agency, trust, and investment	**2,639.31**	**1,855.39**	**2,352.06**	**2,034.81**
Taxes and licenses for State	*1,709.74*	*1,179.66*	*1,536.88*	*1,347.20*
Taxes for county	*633.00*	*675.73*	*621.12*	*492.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*296.57*	–	*194.06*	*195.61*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$12,371.83	$15,409.24	$17,759.26	$13,480.25
Premiums	–	–	–	–
Municipal indebtedness	9,000.00	2,000.00	3,500.00	6,000.00
Transfers and refunds	–	3.89	9.62	80.26
Agency, trust, and investment	2,639.31	1,855.39	2,352.06	2,034.81
Total receipts	**$24,011.14**	**$19,268.52**	**$23,620.94**	**$21,595.32**
Balance on hand, including funds	*1,762.09*	*2,998.74*	*3,491.85*	*1,389.80*
GRAND TOTAL	**$25,773.23**	**$22,267.26**	**$27,112.79**	**$22,985.12**

Graded According to Population of 1920 — Continued.

PAYMENTS.	New Braintree Population 394	Hawley Population 390	Otis Population 361	Phillipston Population 354
Maintenance	**$13,799.15**	**$15,669.61**	**$14,162.95**	**$14,448.85**
Departmental	*13,752.15*	*15,669.61*	*14,059.45*	*14,312.85*
General government	732.49	490.52	833.02	1,079.02
Protection of persons and property	49.61	4.00	90.35	302.00
Health and sanitation	175.00	125.80	716.74	210.25
Highways	5,526.75	4,114.20	4,941.33	4,777.24
Charities	–	2,050.23	329.34	1,097.28
Soldiers' benefits	108.00	96.00	120.00	148.00
Schools	6,869.57	8,623.34	6,603.57	5,846.46
Libraries	115.05	60.25	105.82	373.83
Recreation	–	–	–	–
Pensions	–	–	–	–
Unclassified	175.68	105.27	319.28	478.77
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*47.00*	–	*103.50*	*121.00*
Administration of trust funds	–	–	–	*15.00*
Interest	**392.79**	**69.22**	**189.21**	**257.00**
Loans, general purposes	*392.79*	*69.22*	*189.21*	*257.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	–	**1,115.90**	**2,000.00**	–
Departmental	–	*1,115.90*	*2,000.00*	–
General government	–	–	–	–
Protection of persons and property	–	–	–	–
Health and sanitation	–	–	–	–
Highways	–	1,115.90	2,000.00	–
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**8,000.00**	**2,000.00**	**6,000.00**	**6,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	–	*500.00*	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*8,000.00*	*2,000.00*	*5,500.00*	*6,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	–	**.62**	**2.92**
To sinking funds from revenue	–	–	–	–
All other	–	–	*.62*	*2.92*
Refunds	–	**3.89**	**9.00**	**77.34**
Agency, trust, and investment	**2,639.31**	**1,855.39**	**2,352.06**	**2,054.81**
Taxes and licenses for State	*1,709.74*	*1,179.66*	*1,536.88*	*1,347.20*
Taxes for county	*633.00*	*675.73*	*621.12*	*492.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*296.57*	–	*194.06*	*215.61*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$14,191.94	$15,738.83	$14,352.16	$14,705.85
Permanent debt (except from sinking funds)	–	–	500.00	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	–	1,115.90	2,000.00	–
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	8,000.00	2,000.00	5,500.00	6,000.00
Transfers (except to sinking funds) and refunds	–	3.89	9.62	80.26
Agency, trust, and investment	2,639.31	1,855.39	2,352.06	2,054.81
Total payments	**$24,831.25**	**$20,714.01**	**$24,713.84**	**$22,840.92**
Balance on hand, including funds	*941.98*	*1,553.25*	*2,398.95*	*144.20*
GRAND TOTAL	**$25,773.23**	**$22,267.26**	**$27,112.79**	**$22,985.12**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dunstable POPULATION 353	Wendell POPULATION 346	West Tisbury POPULATION 345	Rowe POPULATION 333
REVENUE.	**$18,146.02**	**$17,367.09**	**$9,261.22**	**$11,805.39**
General	**15,438.33**	**16,690.23**	**8,879.63**	**10,538.16**
Taxes	*10,936.17*	*13,154.16*	*7,700.70*	*6,379.63*
Property, poll, and income	5,993.20	8,959.12	6,922.83	6,059.32
Corporation, bank, etc.	4,942.97	4,195.04	777.87	320.31
Licenses and permits	–	*4.00*	*8.00*	–
Fines and forfeits	*10.00*	*100.00*	*5.00*	*14.31*
Grants and gifts	*4,485.66*	*3,432.07*	*1,165.93*	*4,144.22*
For expenses	4,485.66	3,357.07	1,165.93	4,144.22
For outlays	–	75.00	–	–
All other	*6.50*	–	–	–
Commercial	**2,707.69**	**676.86**	**381.59**	**1,267.23**
Special assessments	*239.31*	–	–	–
To meet expenses	239.31	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	*62.50*	–
Departmental	*1,270.18*	*451.90*	*248.10*	*1,119.73*
General government	85.75	30.00	–	7.00
Protection of persons and property	624.07	18.57	5.60	2.60
Health and sanitation	–	–	17.50	–
Highways	–	–	37.00	221.79
Charities	–	177.37	–	–
Soldiers' benefits	–	68.00	8.00	144.00
Schools	555.05	119.75	180.00	468.00
Libraries	5.31	35.21	–	10.77
Recreation	–	3.00	–	–
Unclassified	–	–	–	265.57
Public service enterprises	*128.55*	–	–	–
Electric light	–	–	–	–
Water	124.20	–	–	–
All other	4.35	–	–	–
Cemeteries	*397.73*	*33.00*	*54.00*	*24.60*
Interest	*671.92*	*191.96*	*16.99*	*122.90*
On sinking funds	–	–	–	–
On trust and investment funds	523.79	191.96	–	73.12
All other	148.13	–	16.99	49.78
NON-REVENUE.	**$9,712.55**	**$6,742.27**	**$3,387.11**	**$3,986.56**
Offsets to outlays	**3,505.00**	**580.50**	–	–
Departmental	*3,505.00*	*580.50*	–	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**3,000.00**	**1,000.00**	**11.34**	**2,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*3,000.00*	*1,000.00*	–	*2,000.00*
Unpaid warrants or orders, current year	–	–	*11.34*	–
Premiums	–	–	–	–
Transfers	–	**442.49**	–	**64.03**
From sinking funds	–	–	–	–
All other	–	*442.49*	–	*64.03*
Refunds	–	**94.23**	**45.11**	**36.60**
Agency, trust, and investment	**3,207.55**	**4,625.05**	**3,330.66**	**1,885.93**
Taxes and licenses for State	*1,802.00*	*2,532.00*	*2,003.99*	*1,185.60*
Taxes for county	*746.41*	*1,689.32*	*1,302.45*	*675.73*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*659.14*	*403.73*	*24.22*	*24.60*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$21,651.02	$17,947.59	$9,261.22	$11,805.39
Premiums	–	–	–	–
Municipal indebtedness	3,000.00	1,000.00	11.34	2,000.00
Transfers and refunds	–	536.72	45.11	100.63
Agency, trust, and investment	3,207.55	4,625.05	3,330.66	1,885.93
Total receipts	**$27,858.57**	**$24,109.36**	**$12,648.33**	**$15,791.95**
Balance on hand, including funds	*3,926.97*	*5,337.05*	*1,758.41*	*572.74*
GRAND TOTAL	**$31,785.54**	**$29,446.41**	**$14,406.74**	**$16,364.69**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Dunstable Population 353	Wendell Population 346	West Tisbury Population 345	Rowe Population 333
Maintenance	**$15,761.23**	**$13,150.52**	**$8,125.47**	**$10,570.19**
Departmental	*14,860.47*	*13,117.52*	*8,061.47*	*10,550.94*
General government	1,270.16	982.72	340.03	746.66
Protection of persons and property	1,241.23	506.82	105.84	95.24
Health and sanitation	105.25	136.46	87.20	90.50
Highways	3,960.30	5,487.24	1,093.27	2,101.43
Charities	119.34	551.75	260.75	295.05
Soldiers' benefits	–	72.00	52.50	144.00
Schools	7,721.45	5,050.72	5,952.76	6,871.67
Libraries	170.54	130.59	85.62	124.95
Recreation	–	–	–	–
Pensions	–	–	–	–
Unclassified	272.20	199.22	83.50	81.44
Public service enterprises	*515.03*	–	–	–
Electric light	–	–	–	–
Water	507.38	–	–	–
All other	7.65	–	–	–
Cemeteries	*385.73*	*33.00*	*64.00*	*19.25*
Administration of trust funds	–	–	–	–
Interest	**413.56**	**13.33**	–	**119.70**
Loans, general purposes	*84.81*	*13.33*	–	*119.70*
Loans, public service enterprises	*328.75*	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**6,325.65**	**1,831.30**	**130.00**	**241.29**
Departmental	*6,006.65*	*1,831.30*	*130.00*	*241.29*
General government	–	–	–	–
Protection of persons and property	–	–	–	–
Health and sanitation	53.52	–	–	–
Highways	5,953.13	1,014.08	130.00	–
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	817.22	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	241.29
Public service enterprises	*319.00*	–	–	–
Electric light	–	–	–	–
Water	319.00	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**3,250.00**	**1,000.00**	–	**2,150.00**
From sinking funds	–	–	–	–
From revenue and other sources	*250.00*	–	–	*150.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*3,000.00*	*1,000.00*	–	*2,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	**442.49**	–	**64.03**
To sinking funds from revenue	–	–	–	–
All other	–	*442.49*	–	*64.03*
Refunds	–	**94.23**	**45.11**	**36.60**
Agency, trust, and investment	**3,326.14**	**4,374.52**	**3,330.66**	**1,885.93**
Taxes and licenses for State	*1,802.00*	*2,532.00*	*2,003.99*	*1,185.60*
Taxes for county	*746.41*	*1,689.32*	*1,302.45*	*675.73*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*777.73*	*153.20*	*24.22*	*24.60*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$16,174.79	$13,163.85	$8,125.47	$10,689.89
Permanent debt (except from sinking funds)	250.00	–	–	150.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	6,325.65	1,831.30	130.00	241.29
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	3,000.00	1,000.00	–	2,000.00
Transfers (except to sinking funds) and refunds	–	536.72	45.11	100.63
Agency, trust, and investment	3,326.14	4,374.52	3,330.66	1,885.93
Total payments	**$29,076.58**	**$20,906.39**	**$11,631.24**	**$15,067.74**
Balance on hand, including funds	*2,708.96*	*8,540.02*	*2,775.50*	*1,296.95*
GRAND TOTAL	**$31,785.54**	**$29,446.41**	**$14,406.74**	**$16,364.69**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Plainfield POPULATION 332	Leyden POPULATION 330	Warwick POPULATION 327	Heath POPULATION 325
REVENUE.	**$11,870.40**	**$11,768.31**	**$21,042.15**	**$12,096.62**
General	**11,000.82**	**11,302.47**	**20,448.28**	**11,933.92**
Taxes	*6,301.89*	*5,883.34*	*13,408.55*	*5,910.70*
Property, poll, and income	6,273.12	5,837.04	13,114.58	5,866.80
Corporation, bank, etc.	28.77	46.30	293.97	43.90
Licenses and permits	–	*3.00*	*2.00*	–
Fines and forfeits	–	*14.50*	–	–
Grants and gifts	*4,698.93*	*5,401.63*	*7,037.73*	*6,023.22*
For expenses	4,698.93	5,401.63	7,037.73	6,023.22
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**869.58**	**465.84**	**593.87**	**162.70**
Special assessments	–	–	–	–
To meet expenses	–	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*793.56*	*308.37*	*60.98*	*92.92*
General government	30.00	78.00	–	14.00
Protection of persons and property	.75	8.69	4.18	–
Health and sanitation	–	–	–	–
Highways	–	5.00	2.80	–
Charities	–	2.93	–	–
Soldiers' benefits	80.00	48.00	48.00	48.00
Schools	658.77	165.75	1.00	30.92
Libraries	1.24	–	5.00	–
Recreation	–	–	–	–
Unclassified	22.80	–	–	–
Public service enterprises	*15.30*	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	15.30	–	–	–
Cemeteries	*5.00*	–	*34.00*	–
Interest	*55.72*	*157.47*	*498.89*	*69.78*
On sinking funds	–	–	–	–
On trust and investment funds	–	130.34	364.43	61.08
All other	55.72	27.13	134.46	8.70
NON-REVENUE.	**$6,054.69**	**$6,026.06**	**$12,275.20**	**$5,355.57**
Offsets to outlays	–	–	**800.00**	**105.00**
Departmental	–	–	*800.00*	*105.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**4,499.57**	**4,098.09**	**8,000.00**	**3,332.15**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*1,200.00*	*4,000.00*	*8,000.00*	*2,000.00*
Unpaid warrants or orders, current year	*3,299.57*	*98.09*	–	*1,332.15*
Premiums	–	–	–	–
Transfers	–	**50.00**	**330.74**	–
From sinking funds	–	–	–	–
All other	–	*50.00*	*330.74*	–
Refunds	**4.80**	**40.64**	**7.60**	**42.09**
Agency, trust, and investment	**1,550.32**	**1,837.33**	**3,136.86**	**1,876.33**
Taxes and licenses for State	*1,029.55*	*1,161.60*	*1,658.40*	*1,200.60*
Taxes for county	*520.77*	*675.73*	*1,013.59*	*675.73*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	–	–	*464.87*	–
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$11,870.40	$11,768.31	$21,842.15	$12,201.62
Premiums	–	–	–	–
Municipal indebtedness	4,499.57	4,098.09	8,000.00	3,332.15
Transfers and refunds	4.80	90.64	338.34	42.09
Agency, trust, and investment	1,550.32	1,837.33	3,136.86	1,876.33
Total receipts	**$17,925.09**	**$17,794.37**	**$33,317.35**	**$17,452.19**
Balance on hand, including funds	*42.21*	*675.06*	*1,436.70*	*3,716.72*
GRAND TOTAL	**$17,967.30**	**$18,469.43**	**$34,754.05**	**$21,168.91**

Graded According to Population of 1920 — Continued.

PAYMENTS.	**Plainfield** POPULATION 332	**Leyden** POPULATION 330	**Warwick** POPULATION 327	**Heath** POPULATION 325
Maintenance	**$12,542.35**	**$11,920.71**	**$18,546.50**	**$13,039.83**
Departmental	*12,530.65*	*11,920.71*	*18,234.15*	*13,039.83*
General government	595.80	496.81	1,202.93	753.39
Protection of persons and property	16.78	118.76	227.23	12.50
Health and sanitation	208.85	141.75	139.40	71.50
Highways	4,996.67	4,446.23	6,732.06	4,921.68
Charities	14.00	229.88	363.36	31.10
Soldiers' benefits	60.00	48.00	48.00	48.00
Schools	6,432.93	6,133.91	8,071.27	6,936.79
Libraries	107.82	168.28	939.84	134.95
Recreation	–	–	90.65	–
Pensions	–	–	–	–
Unclassified	97.80	137.09	419.41	129.92
Public service enterprises	*8.70*	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	8.70	–	–	–
Cemeteries	*3.00*	–	*311.05*	–
Administration of trust funds	–	–	*1.30*	–
Interest	**296.49**	**203.26**	**160.00**	**106.36**
Loans, general purposes	*296.49*	*203.26*	*160.00*	*106.36*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**478.71**	–	**4,125.78**	**413.98**
Departmental	*405.00*	–	*4,125.78*	*413.98*
General government	–	–	2,784.18	–
Protection of persons and property	–	–	–	–
Health and sanitation	–	–	–	–
Highways	405.00	–	1,341.60	413.98
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	*73.71*	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	73.71	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**3,041.64**	**4,270.00**	**7,000.00**	**3,220.21**
From sinking funds	–	–	–	–
From revenue and other sources	*200.00*	*270.00*	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*1,000.00*	*4,000.00*	*7,000.00*	*3,000.00*
Warrants or orders, previous years	*1,841.64*	–	–	*220.21*
Transfers	–	**50.00**	**330.74**	–
To sinking funds from revenue	–	–	–	–
All other	–	*50.00*	*330.74*	–
Refunds	**4.80**	**40.64**	**7.60**	**42.09**
Agency, trust, and investment	**1,550.32**	**1,837.33**	**3,054.63**	**1,937.41**
Taxes and licenses for State	*1,029.55*	*1,161.60*	*1,658.40*	*1,200.60*
Taxes for county	*520.77*	*675.73*	*1,013.59*	*675.73*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	–	–	*382.64*	*61.08*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$12,838.84	$12,123.97	$18,706.50	$13,146.19
Permanent debt (except from sinking funds)	200.00	270.00	–	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	478.71	–	4,125.78	413.98
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	2,841.64	4,000.00	7,000.00	3,220.21
Transfers (except to sinking funds) and refunds	4.80	90.64	338.34	42.09
Agency, trust, and investment	1,550.32	1,837.33	3,054.63	1,937.41
Total payments	**$17,914.31**	**$18,321.94**	**$33,225.25**	**$18,759.88**
Balance on hand, including funds	*52.99*	*147.49*	*1,528.80*	*2,409.03*
GRAND TOTAL	**$17,967.30**	**$18,469.43**	**$34,754.05**	**$21,168.91**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Westhampton POPULATION 305	Boxborough POPULATION 298	Florida POPULATION 298	Monterey POPULATION 282
REVENUE.	**$11,288.22**	**$15,283.02**	**$19,896.66**	**$13,040.55**
General	**10,607.65**	**14,177.63**	**19,633.70**	**12,569.55**
Taxes	*5,438.01*	*6,943.88*	*17,127.97*	*7,842.93*
Property, poll, and income	5,213.96	6,861.18	16,981.37	7,678.24
Corporation, bank, etc.	224.05	82.70	146.60	164.69
Licenses and permits	–	–	*21.00*	*100.00*
Fines and forfeits	–	–	–	–
Grants and gifts	*5,169.64*	*7,233.75*	*2,484.73*	*4,626.62*
For expenses	5,169.64	7,233.75	2,484.73	4,626.62
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**680.57**	**1,105.39**	**262.96**	**471.00**
Special assessments	–	*16.65*	–	–
To meet expenses	–	16.65	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*547.42*	*611.12*	*251.00*	*311.18*
General government	9.50	89.22	–	–
Protection of persons and property	–	423.90	–	3.18
Health and sanitation	–	–	–	–
Highways	11.95	–	–	–
Charities	–	–	–	–
Soldiers' benefits	98.00	96.00	–	144.00
Schools	427.34	–	251.00	150.00
Libraries	–	2.00	–	14.00
Recreation	–	–	–	–
Unclassified	.63	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	*67.58*	*4.00*	*74.00*
Interest	*133.15*	*410.04*	*7.96*	*85.82*
On sinking funds	–	–	–	–
On trust and investment funds	75.97	260.39	7.96	33.14
All other	57.18	149.65	–	52.68
NON-REVENUE.	**$2,390.18**	**$12,687.92**	**$12,742.81**	**$4,280.66**
Offsets to outlays	**125.00**	**1,000.00**	–	–
Departmental	*125.00*	*1,000.00*	–	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	–	**10,000.00**	**8,025.74**	**2,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*10,000.00*	*8,000.00*	*2,000.00*
Unpaid warrants or orders, current year	–	–	*25.74*	–
Premiums	–	–	–	–
Transfers	**125.00**	**4.24**	–	–
From sinking funds	–	–	–	–
All other	*125.00*	*4.24*	–	–
Refunds	**102.13**	**18.60**	**138.58**	–
Agency, trust, and investment	**2,038.05**	**1,665.08**	**4,578.49**	**2,280.66**
Taxes and licenses for State	*1,182.60*	*1,152.66*	*3,099.34*	*1,565.48*
Taxes for county	*624.92*	*447.84*	*1,475.15*	*698.76*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*230.53*	*64.58*	*4.00*	*16.42*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$11,413.22	$16,283.02	$19,896.66	$13,040.55
Premiums	–	–	–	–
Municipal indebtedness	–	10,000.00	8,025.74	2,000.00
Transfers and refunds	227.13	22.84	138.58	–
Agency, trust, and investment	2,038.05	1,665.08	4,578.49	2,280.66
Total receipts	**$13,678.40**	**$27,970.94**	**$32,639.47**	**$17,321.21**
Balance on hand, including funds	*1,688.50*	*3,327.37*	*15,581.94*	*1,025.92*
GRAND TOTAL	**$15,366.90**	**$31,298.31**	**$48,221.41**	**$18,347.13**

Graded According to Population of 1920 — Continued.

PAYMENTS.	**Westhampton** POPULATION 305	**Boxborough** POPULATION 298	**Florida** POPULATION 298	**Monterey** POPULATION 282
Maintenance	**$9,999.05**	**$14,061.77**	**$21,255.65**	**$10,749.30**
Departmental	*9,999.05*	*13,899.49*	*21,213.05*	*10,436.52*
General government	458.69	684.18	869.11	596.67
Protection of persons and property	39.92	822.89	103.68	64.00
Health and sanitation	171.00	106.00	300.38	478.25
Highways	3,419.22	2,658.85	12,542.59	4,670.38
Charities	174.66	223.57	1,077.62	201.40
Soldiers' benefits	48.00	96.00	–	144.00
Schools	5,291.10	8,888.93	6,215.45	4,100.09
Libraries	116.75	197.47	–	112.27
Recreation	–	–	–	–
Pensions	–	–	–	–
Unclassified	279.71	221.60	104.22	69.46
Public service enterprises	–	–	–	*45.87*
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	45.87
Cemeteries	–	*162.28*	*42.60*	*266.91*
Administration of trust funds	–	–	–	–
Interest	–	**393.33**	**335.90**	**186.25**
Loans, general purposes	–	*393.33*	*335.90*	*186.25*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**594.78**	**2,187.12**	**476.21**	–
Departmental	*594.78*	*2,187.12*	*476.21*	–
General government	594.78	–	326.21	–
Protection of persons and property	–	–	–	–
Health and sanitation	–	32.12	–	–
Highways	–	2,155.00	–	–
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	150.00	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	–	**6,000.00**	**16,029.02**	**2,200.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	–	–	*200.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*6,000.00*	*16,000.00*	*2,000.00*
Warrants or orders, previous years	–	–	*29.02*	–
Transfers	**125.00**	**4.24**	–	–
To sinking funds from revenue	–	–	–	–
All other	*125.00*	*4.24*	–	–
Refunds	**102.13**	**18.60**	**138.58**	–
Agency, trust, and investment	**1,989.02**	**1,665.08**	**4,578.49**	**2,313.80**
Taxes and licenses for State	*1,182.60*	*1,152.66*	*3,099.34*	*1,565.48*
Taxes for county	*624.92*	*447.84*	*1,475.15*	*698.76*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*181.50*	*64.58*	*4.00*	*49.56*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$9,999.05	$14,455.10	$21,591.55	$10,935.55
Permanent debt (except from sinking funds)	–	–	–	200.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	594.78	2,187.12	476.21	–
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	–	6,000.00	16,029.02	2,000.00
Transfers (except to sinking funds) and refunds	227.13	22.84	138.58	–
Agency, trust, and investment	1,989.02	1,665.08	4,578.49	2,313.80
Total payments	**$12,809.98**	**$24,330.14**	**$42,813.85**	**$15,449.35**
Balance on hand, including funds	*2,556.92*	*6,968.17*	*5,407.56*	*2,897.78*
GRAND TOTAL	**$15,366.90**	**$31,298.31**	**$48,221.41**	**$18,347.13**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Middlefield POPULATION 280	Tyringham POPULATION 267	Alford POPULATION 248	Mashpee POPULATION 242
REVENUE.	**$12,678.86**	**$9,478.90**	**$7,963.56**	**$11,168.37**
General	**11,577.78**	**9,284.05**	**7,649.24**	**8,016.36**
Taxes	*6,825.50*	*7,759.69*	*4,036.20*	*7,555.26*
Property, poll, and income	6,760.24	7,673.00	3,996.00	7,207.58
Corporation, bank, etc.	65.26	86.69	40.20	347.68
Licenses and permits	*2.00*	–	*4.00*	*3.50*
Fines and forfeits	–	*96.00*	–	*30.00*
Grants and gifts	*4,750.28*	*1,428.36*	*3,609.04*	*427.60*
For expenses	4,750.28	1,428.36	3,609.04	427.60
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**1,101.08**	**194.85**	**314.32**	**3,152.01**
Special assessments	–	–	–	*164.00*
To meet expenses	–	–	–	164.00
To meet outlays	–	–	–	–
Privileges	–	–	–	*350.00*
Departmental	*823.79*	*126.24*	*256.42*	*2,510.02*
General government	76.00	101.00	–	.70
Protection of persons and property	56.23	3.62	–	2,162.82
Health and sanitation	–	–	–	144.00
Highways	100.00	–	205.98	15.00
Charities	9.00	–	–	7.50
Soldiers' benefits	–	–	48.00	180.00
Schools	580.25	–	–	–
Libraries	–	21.62	2.39	–
Recreation	–	–	–	–
Unclassified	2.31	–	.05	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*67.15*	*20.50*	*42.15*	–
Interest	*210.14*	*48.11*	*15.75*	*127.99*
On sinking funds	–	–	–	–
On trust and investment funds	204.84	.86	–	–
All other	5.30	47.25	15.75	127.99
NON-REVENUE.	**$4,615.92**	**$12,080.06**	**$2,269.93**	**$19,636.11**
Offsets to outlays	–	**2,200.00**	–	**3,898.79**
Departmental	–	*2,200.00*	–	*3,898.79*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**3,000.00**	**8,000.00**	**1,083.08**	**12,500.00**
Loans, general purposes	–	–	–	*2,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*3,000.00*	*8,000.00*	*1,000.00*	*10,500.00*
Unpaid warrants or orders, current year	–	–	*83.08*	–
Premiums	–	–	–	–
Transfers	–	–	–	–
From sinking funds	–	–	–	–
All other	–	–	–	–
Refunds	–	**21.19**	**6.00**	**19.00**
Agency, trust, and investment	**1,615.92**	**1,858.87**	**1,180.85**	**3,218.32**
Taxes and licenses for State	*928.00*	*1,269.77*	*817.40*	*1,532.40*
Taxes for county	*520.77*	*543.48*	*310.56*	*1,685.92*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*167.15*	*45.62*	*52.89*	–
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$12,678.86	$11,678.90	$7,963.56	$15,067.16
Premiums	–	–	–	–
Municipal indebtedness	3,000.00	8,000.00	1,083.08	12,500.00
Transfers and refunds	–	21.19	6.00	19.00
Agency, trust, and investment	1,615.92	1,858.87	1,180.85	3,218.32
Total receipts	**$17,294.78**	**$21,558.96**	**$10,233.49**	**$30,804.48**
Balance on hand, including funds	*726.33*	*1,291.52*	*545.14*	*4,244.34*
GRAND TOTAL	**$18,021.11**	**$22,850.48**	**$10,778.63**	**$35,048.82**

Graded According to Population of 1920 — Continued.

PAYMENTS.	**Middlefield** POPULATION 280	**Tyringham** POPULATION 267	**Alford** POPULATION 248	**Mashpee** POPULATION 242
Maintenance	**$10,977.93**	**$7,726.31**	**$8,634.15**	**$14,018.93**
Departmental	*10,945.68*	*7,681.81*	*8,587.00*	*13,966.93*
General government	632.88	618.30	752.20	3,023.79
Protection of persons and property	73.94	69.37	–	3,122.17
Health and sanitation	60.00	95.00	85.00	255.75
Highways	3,726.37	3,167.39	3,330.18	2,411.33
Charities	300.00	–	–	52.14
Soldiers' benefits	–	–	–	195.00
Schools	5,973.24	3,383.55	4,283.41	4,736.83
Libraries	48.80	135.40	68.95	63.92
Recreation	–	–	–	–
Pensions	–	–	–	–
Unclassified	130.45	212.80	67.26	106.00
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*32.25*	*44.50*	*47.15*	*52.00*
Administration of trust funds	–	–	–	–
Interest	**114.00**	**365.00**	**–**	**567.75**
Loans, general purposes	*114.00*	*365.00*	–	*567.75*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**664.43**	**3,360.75**	**–**	**6,098.18**
Departmental	*664.43*	*3,360.75*	–	*6,098.18*
General government	–	–	–	–
Protection of persons and property	664.43	–	–	–
Health and sanitation	–	–	–	–
Highways	–	3,242.75	–	6,098.18
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	118.00	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**3,000.00**	**8,000.00**	**671.25**	**8,300.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	–	–	*300.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*3,000.00*	*8,000.00*	*500.00*	*8,000.00*
Warrants or orders, previous years	–	–	*171.25*	–
Transfers	–	–	–	–
To sinking funds from revenue	–	–	–	–
All other	–	–	–	–
Refunds	–	**21.19**	**6.00**	**19.00**
Agency, trust, and investment	**1,719.44**	**1,859.73**	**1,180.85**	**3,218.32**
Taxes and licenses for State	*928.00*	*1,269.77*	*817.40*	*1,532.40*
Taxes for county	*520.77*	*543.48*	*310.56*	*1,685.92*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*270.67*	*46.48*	*52.89*	–
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$11,091.93	$8,091.31	$8,634.15	$14,586.68
Permanent debt (except from sinking funds)	–	–	–	300.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	664.43	3,360.75	–	6,098.18
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	3,000.00	8,000.00	671.25	8,000.00
Transfers (except to sinking funds) and refunds	–	21.19	6.00	19.00
Agency, trust, and investment	1,719.44	1,859.73	1,180.85	3,218.32
Total payments	**$16,475.80**	**$21,332.98**	**$10,492.25**	**$32,222.18**
Balance on hand, including funds	*1,545.31*	*1,517.50*	*286.38*	*2,826.64*
GRAND TOTAL	**$18,021.11**	**$22,850.48**	**$10,778.63**	**$35,048.82**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Shutesbury POPULATION 242	Chilmark POPULATION 240	Washington POPULATION 240	Prescott POPULATION 236
REVENUE.	**$11,481.19**	**$6,341.92**	**$11,912.83**	**$10,775.06**
General	**11,202.78**	**6,152.22**	**11,799.52**	**9,218.82**
Taxes	*6,878.76*	*5,790.91*	*9,827.48*	*5,489.75*
Property, poll, and income	6,839.43	5,646.92	9,796.43	5,431.65
Corporation, bank, etc.	39.33	143.99	31.05	58.10
Licenses and permits	–	*13.00*	–	*2.00*
Fines and forfeits	–	*30.00*	–	–
Grants and gifts	*4,324.02*	*318.31*	*1,972.04*	*3,727.07*
For expenses	4,324.02	318.31	1,972.04	3,727.07
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**278.41**	**189.70**	**113.31**	**1,556.24**
Special assessments	–	–	–	–
To meet expenses	–	–	–	–
To meet outlays	–	–	–	–
Privileges	–	*62.50*	–	–
Departmental	*231.34*	*92.51*	*84.00*	*1,463.50*
General government	–	79.25	12.00	–
Protection of persons and property	–	–	–	104.00
Health and sanitation	–	–	–	–
Highways	–	–	–	337.50
Charities	148.79	–	–	100.00
Soldiers' benefits	72.00	–	72.00	288.00
Schools	7.55	–	–	624.00
Libraries	–	10.18	–	–
Recreation	3.00	–	–	–
Unclassified	–	3.08	–	–
Public service enterprises	*.70*	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	.70	–	–	–
Cemeteries	*2.00*	–	–	*30.50*
Interest	*44.37*	*34.69*	*29.31*	*72.24*
On sinking funds	–	–	–	–
On trust and investment funds	–	29.25	–	47.52
All other	44.37	5.44	29.31	24.72
NON-REVENUE.	**$2,053.55**	**$6,021.25**	**$7,917.50**	**$4,163.16**
Offsets to outlays	–	–	**350.00**	**400.00**
Departmental	–	–	*350.00*	*400.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	–	**3,413.67**	**6,000.00**	**2,200.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*3,413.67*	*6,000.00*	*2,200.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	–	–	–
From sinking funds	–	–	–	–
All other	–	–	–	–
Refunds	**3.00**	**37.60**	**12.00**	**10.00**
Agency, trust, and investment	**2,050.55**	**2,569.98**	**1,555.50**	**1,553.16**
Taxes and licenses for State	*1,212.20*	*1,593.15*	*1,089.66*	*961.89*
Taxes for county	*788.35*	*976.83*	*465.84*	*520.77*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*50.00*	–	–	*70.50*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$11,481.19	$6,341.92	$12,262.83	$11,175.06
Premiums	–	–	–	–
Municipal indebtedness	–	3,413.67	6,000.00	2,200.00
Transfers and refunds	3.00	37.60	12.00	10.00
Agency, trust, and investment	2,050.55	2,569.98	1,555.50	1,553.16
Total receipts	**$13,534.74**	**$12,363.17**	**$19,830.33**	**$14,938.22**
Balance on hand, including funds	*4,307.88*	*1,359.97*	–	*338.82*
GRAND TOTAL	**$17,842.62**	**$13,723.14**	**$19,830.33**	**$15,277.04**

Graded According to Population of 1920 — Continued.

PAYMENTS.	**Shutesbury** POPULATION 242	**Chilmark** POPULATION 240	**Washington** POPULATION 240	**Prescott** POPULATION 236
Maintenance	**$10,648.37**	**$7,407.28**	**$8,337.96**	**$9,714.88**
Departmental	*10,561.27*	*7,334.79*	*8,321.96*	*9,613.38*
General government	790.92	1,620.25	1,354.83	467.11
Protection of persons and property	122.98	51.68	37.78	51.38
Health and sanitation	139.01	116.55	192.30	111.35
Highways	3,948.69	1,125.83	1,830.68	3,161.11
Charities	142.63	30.01	387.40	368.60
Soldiers' benefits	66.00	–	6.00	252.00
Schools	5,043.72	4,178.92	4,443.91	5,018.30
Libraries	66.84	137.31	–	67.53
Recreation	12.00	–	–	–
Pensions	–	–	–	–
Unclassified	228.48	74.24	69.06	116.00
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*87.10*	*72.49*	*16.00*	*101.50*
Administration of trust funds	–	–	–	–
Interest	–	**114.49**	**178.98**	**81.00**
Loans, general purposes	–	*114.49*	*178.98*	*81.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	–	–	**756.63**	**804.58**
Departmental	–	–	*756.63*	*804.58*
General government	–	–	–	–
Protection of persons and property	–	–	–	–
Health and sanitation	–	–	–	–
Highways	–	–	756.63	804.58
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	–	**3,413.67**	**6,233.46**	**2,296.29**
From sinking funds	–	–	–	–
From revenue and other sources	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*3,413.67*	*6,000.00*	*2,000.00*
Warrants or orders, previous years	–	–	*233.46*	*296.29*
Transfers	–	–	–	–
To sinking funds from revenue	–	–	–	–
All other	–	–	–	–
Refunds	**3.00**	**37.60**	**12.00**	**10.00**
Agency, trust, and investment	**2,050.55**	**2,599.23**	**1,555.50**	**1,560.68**
Taxes and licenses for State	*1,212.20*	*1,593.15*	*1,089.66*	*961.89*
Taxes for county	*788.35*	*976.83*	*465.84*	*520.77*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*50.00*	*29.25*	–	*78.02*
All other	–	–	–	–
RECAPITULATION.				
Maintenance and interest	$10,648.37	$7,521.77	$8,516.94	$9,795.88
Permanent debt (except from sinking funds)	–	–	–	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	–	–	756.63	804.58
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	–	3,413.67	6,233.46	2,296.29
Transfers (except to sinking funds) and refunds	3.00	37.60	12.00	10.00
Agency, trust, and investment	2,050.55	2,599.23	1,555.50	1,560.68
Total payments	**$12,701.92**	**$13,572.27**	**$17,074.53**	**$14,467.43**
Balance on hand, including funds	*5,140.70*	*150.87*	*2,755.80*	*809.61*
GRAND TOTAL	**$17,842.62**	**$13,723.14**	**$19,830.33**	**$15,277.04**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Montgomery POPULATION 229	Goshen POPULATION 224	Tolland POPULATION 192	Monroe POPULATION 173
REVENUE.	**$7,818.05**	**$12,760.66**	**$7,408.54**	**$7,657.27**
General	**6,930.84**	**9,999.09**	**7,384.66**	**7,401.68**
Taxes	*3,543.59*	*6,001.46*	*4,997.10*	*7,000.71*
Property, poll, and income	3,523.19	5,950.05	4,964.61	6,764.73
Corporation, bank, etc.	20.40	51.41	32.49	235.98
Licenses and permits	–	–	–	–
Fines and forfeits	–	*20.00*	–	–
Grants and gifts	*3,387.25*	*3,977.63*	*2,387.56*	*400.97*
For expenses	3,387.25	3,977.63	2,387.56	400.97
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**887.21**	**2,761.57**	**23.88**	**255.59**
Special assessments	–	–	–	–
To meet expenses	–	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*55.85*	*735.62*	*15.37*	*255.59*
General government	–	137.42	–	–
Protection of persons and property	3.60	–	–	5.19
Health and sanitation	–	–	–	–
Highways	–	100.00	–	5.40
Charities	–	71.33	–	–
Soldiers' benefits	48.00	96.00	–	–
Schools	4.25	224.50	–	243.00
Libraries	–	42.45	–	2.00
Recreation	–	–	–	–
Unclassified	–	63.92	15.37	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	*19.18*	–	–
Interest	*831.36*	*2,006.77*	*8.51*	–
On sinking funds	–	–	–	–
On trust and investment funds	800.00	1,972.82	2.39	–
All other	31.36	33.95	6.12	–
NON-REVENUE.	**$1,005.97**	**$10,914.31**	**$2,410.79**	**$1,741.33**
Offsets to outlays	–	–	**1,050.00**	–
Departmental	–	–	*1,050.00*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	–	**2,305.90**	–	–
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*1,000.00*	–	–
Unpaid warrants or orders, current year	–	*1,305.90*	–	–
Premiums	–	–	–	–
Transfers	–	**1,211.53**	–	–
From sinking funds	–	–	–	–
All other	–	*1,211.53*	–	–
Refunds	**31.93**	**33.45**	–	–
Agency, trust, and investment	**974.04**	**7,363.43**	**1,360.79**	**1,741.33**
Taxes and licenses for State	*764.54*	*1,071.93*	*1,056.66*	*1,065.60*
Taxes for county	*202.75*	*624.92*	*304.13*	*675.73*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*6.75*	*5,666.58*	–	–
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$7,818.05	$12,760.66	$8,458.54	$7,657.27
Premiums	–	–	–	–
Municipal indebtedness	–	2,305.90	–	–
Transfers and refunds	31.93	1,244.98	–	–
Agency, trust, and investment	974.04	7,363.43	1,360.79	1,741.33
Total receipts	**$8,824.02**	**$23,674.97**	**$9,819.33**	**$9,398.60**
Balance on hand, including funds	*978.92*	*1,899.99*	*1,912.50*	*2,985.00*
GRAND TOTAL	**$9,802.94**	**$25,574.96**	**$11,731.83**	**$12,383.60**

Graded According to Population of 1920 — Continued.

PAYMENTS.	**Montgomery** POPULATION 229	**Goshen** POPULATION 224	**Tolland** POPULATION 192	**Monroe** POPULATION 173
Maintenance	**$8,495.64**	**$11,830.79**	**$7,836.88**	**$9,610.48**
Departmental	*8,213.72*	*11,685.73*	*7,826.88*	*9,610.48*
General government	765.62	385.10	447.43	558.20
Protection of persons and property	130.90	253.44	156.90	42.45
Health and sanitation	100.78	55.00	215.70	54.87
Highways	3,602.83	3,126.06	4,628.25	4,933.54
Charities	–	1,093.97	10.00	210.00
Soldiers' benefits	48.00	96.00	–	–
Schools	3,357.32	5,625.68	2,287.89	3,670.84
Libraries	54.87	100.48	25.00	52.54
Recreation	–	–	10.00	–
Pensions	–	–	–	–
Unclassified	154.00	950.00	45.71	88.04
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*281.92*	*37.18*	*10.00*	–
Administration of trust funds	–	*107.88*	–	–
Interest	**34.50**	**80.00**	**.73**	–
Loans, general purposes	*34.50*	*80.00*	*.73*	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**77.23**	**5,489.33**	**1,184.15**	–
Departmental	*77.23*	*5,489.33*	*1,184.15*	–
General government	–	–	–	–
Protection of persons and property	–	–	–	–
Health and sanitation	–	–	–	–
Highways	50.00	–	1,184.15	–
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	27.23	–	–	–
Recreation	–	–	–	–
Unclassified	–	5,489.33	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**130.00**	**2,592.79**	–	–
From sinking funds	–	–	–	–
From revenue and other sources	*130.00*	*1,000.00*	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*1,000.00*	–	–
Warrants or orders, previous years	–	*592.79*	–	–
Transfers	–	**1,211.53**	–	–
To sinking funds from revenue	–	–	–	–
All other	–	*1,211.53*	–	–
Refunds	**31.93**	**33.45**	–	–
Agency, trust, and investment	**974.04**	**2,018.14**	**1,363.18**	**1,741.33**
Taxes and licenses for State	*764.54*	*1,071.93*	*1,056.66*	*1,065.60*
Taxes for county	*202.75*	*624.92*	*304.13*	*675.73*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*6.75*	*321.29*	*2.39*	–
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$8,530.14	$11,910.79	$7,837.61	$9,610.48
Permanent debt (except from sinking funds)	130.00	1,000.00	–	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	77.23	5,489.33	1,184.15	–
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	–	1,592.79	–	–
Transfers (except to sinking funds) and refunds	31.93	1,244.98	–	–
Agency, trust, and investment	974.04	2,018.14	1,363.18	1,741.33
Total payments	**$9,743.34**	**$23,256.03**	**$10,384.94**	**$11,351.81**
Balance on hand, including funds	*59.60*	*2,318.93*	*1,346.89*	*1,031.79*
GRAND TOTAL	**$9,802.94**	**$25,574.96**	**$11,731.83**	**$12,383.60**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Holland POPULATION 153	Peru POPULATION 149	Gay Head POPULATION 144	Gosnold POPULATION 131
REVENUE.	**$6,718.11**	**$7,566.43**	**$2,991.42**	**$9,629.55**
General	**6,358.28**	**7,468.19**	**2,305.89**	**9,310.85**
Taxes	*3,516.92*	*3,484.88*	*1,742.73*	*9,035.18*
Property, poll, and income	3,483.57	3,453.55	1,677.42	8,945.13
Corporation, bank, etc.	33.35	31.33	65.31	90.05
Licenses and permits	–	–	*32.00*	*63.00*
Fines and forfeits	–	*13.22*	–	*25.00*
Grants and gifts	*2,841.36*	*3,970.09*	*531.16*	*187.67*
For expenses	2,810.36	3,970.09	531.16	117.87
For outlays	31.00	–	–	69.80
All other	–	–	–	–
Commercial	**359.83**	**98.24**	**685.53**	**318.70**
Special assessments	–	–	–	–
To meet expenses	–	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	*525.00*	–
Departmental	*275.85*	*48.00*	*160.53*	*.70*
General government	28.00	–	18.00	–
Protection of persons and property	1.60	–	.53	.70
Health and sanitation	–	–	–	–
Highways	–	–	–	–
Charities	–	–	–	–
Soldiers' benefits	216.00	48.00	72.00	–
Schools	19.75	–	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	10.50	–	70.00	–
Public service enterprises	–	–	–	*267.01*
Electric light	–	–	–	–
Water	–	–	–	267.01
All other	–	–	–	–
Cemeteries	*53.12*	–	–	–
Interest	*30.86*	*50.24*	–	*50.99*
On sinking funds	–	–	–	–
On trust and investment funds	12.69	–	–	–
All other	18.17	50.24	–	50.99
NON-REVENUE.	**$1,820.69**	**$3,259.20**	**$1,037.14**	**$6,196.53**
Offsets to outlays	–	–	–	–
Departmental	–	–	–	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**1,002.90**	**2,000.00**	**600.00**	**2,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*1,000.00*	*2,000.00*	*600.00*	*2,000.00*
Unpaid warrants or orders, current year	*2.90*	–	–	–
Premiums	–	–	–	–
Transfers	–	–	–	–
From sinking funds	–	–	–	–
All other	–	–	–	–
Refunds	**56.85**	–	**59.00**	–
Agency, trust, and investment	**760.94**	**1,259.20**	**378.14**	**4,196.53**
Taxes and licenses for State	*538.80*	*871.00*	*269.60*	*2,599.87*
Taxes for county	*152.06*	*388.20*	*108.54*	*1,596.66*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*70.08*	–	–	–
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$6,718.11	$7,566.43	$2,991.42	$9,629.55
Premiums	–	–	–	–
Municipal indebtedness	1,002.90	2,000.00	600.00	2,000.00
Transfers and refunds	56.85	–	59.00	–
Agency, trust, and investment	760.94	1,259.20	378.14	4,196.53
Total receipts	**$8,538.80**	**$10,825.63**	**$4,028.56**	**$15,826.08**
Balance on hand, including funds	*1,055.24*	*239.24*	*316.76*	*3,912.94*
GRAND TOTAL	**$9,594.04**	**$11,064.87**	**$4,345.32**	**$19,739.02**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Holland Population 153	Peru Population 149	Gay Head Population 144	Gosnold Population 131
Maintenance	**$6,323.12**	**$7,486.17**	**$2,592.91**	**$6,015.90**
Departmental	*6,270.00*	*7,486.17*	*2,592.91*	*4,289.41*
General government	407.58	275.27	547.45	1,454.47
Protection of persons and property	76.49	–	8.64	137.79
Health and sanitation	60.75	35.00	21.25	52.50
Highways	2,199.53	3,644.67	161.20	653.13
Charities	12.93	–	–	–
Soldiers' benefits	216.00	48.00	24.00	–
Schools	3,131.28	3,349.86	1,761.12	1,884.99
Libraries	81.48	–	–	37.50
Recreation	–	–	–	–
Pensions	–	–	–	–
Unclassified	83.96	133.37	69.25	69.03
Public service enterprises	–	–	–	*1,611.49*
Electric light	–	–	–	–
Water	–	–	–	1,611.49
All other	–	–	–	–
Cemeteries	*53.12*	–	–	*115.00*
Administration of trust funds	–	–	–	–
Interest	**26.89**	**77.35**	**21.53**	**67.00**
Loans, general purposes	*26.89*	*77.35*	*21.53*	*67.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**85.00**	**50.00**	–	**3,524.46**
Departmental	*85.00*	*50.00*	–	*396.67*
General government	–	–	–	–
Protection of persons and property	–	–	–	396.67
Health and sanitation	–	–	–	–
Highways	–	50.00	–	–
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	85.00	–	–	–
Public service enterprises	–	–	–	*3,127.79*
Electric light	–	–	–	–
Water	–	–	–	3,127.79
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**1,000.00**	**2,000.00**	**600.00**	**2,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*1,000.00*	*2,000.00*	*600.00*	*2,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	–	–	–
To sinking funds from revenue	–	–	–	–
All other	–	–	–	–
Refunds	**56.85**	–	**59.00**	–
Agency, trust, and investment	**784.25**	**1,259.20**	**378.14**	**4,196.53**
Taxes and licenses for State	*538.80*	*871.00*	*269.60*	*2,599.87*
Taxes for county	*152.06*	*388.20*	*108.54*	*1,596.66*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*93.39*	–	–	–
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$6,350.01	$7,563.52	$2,614.44	$6,082.90
Permanent debt (except from sinking funds)	–	–	–	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	85.00	50.00	–	3,524.46
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	1,000.00	2,000.00	600.00	2,000.00
Transfers (except to sinking funds) and refunds	56.85	–	59.00	–
Agency, trust, and investment	784.25	1,259.20	378.14	4,196.53
Total payments	**$8,276.11**	**$10,872.72**	**$3,651.58**	**$15,803.89**
Balance on hand, including funds	*1,317.93*	*192.15*	*693.74*	*3,935.13*
GRAND TOTAL	**$9,594.04**	**$11,064.87**	**$4,345.32**	**$19,739.02**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	New Ashford POPULATION 116	Mount Washington POPULATION 73
REVENUE.	**$1,847.62**	**$3,141.66**
General	**1,767.15**	**3,132.66**
Taxes	*1,017.72*	*2,047.68*
Property, poll, and income	1,005.52	2,032.04
Corporation, bank, etc.	12.20	15.64
Licenses and permits	–	–
Fines and forfeits	–	–
Grants and gifts	*749.43*	*1,084.98*
For expenses	749.43	1,084.98
For outlays	–	–
All other	–	–
Commercial	**80.47**	**9.00**
Special assessments	–	–
To meet expenses	–	–
To meet outlays	–	–
Privileges	–	–
Departmental	*80.47*	*9.00*
General government	8.47	9.00
Protection of persons and property	–	–
Health and sanitation	–	–
Highways	–	–
Charities	–	–
Soldiers' benefits	72.00	–
Schools	–	–
Libraries	–	–
Recreation	–	–
Unclassified	–	–
Public service enterprises	–	–
Electric light	–	–
Water	–	–
All other	–	–
Cemeteries	–	–
Interest	–	–
On sinking funds	–	–
On trust and investment funds	–	–
All other	–	–
NON-REVENUE.	**$563.28**	**$1,690.25**
Offsets to outlays	–	**950.00**
Departmental	–	*950.00*
Public service enterprises	–	–
Cemeteries	–	–
Municipal indebtedness	–	–
Loans, general purposes	–	–
Loans, public service enterprises	–	–
Loans, cemeteries	–	–
Bonds refunded, current year	–	–
Temporary loans (including revenue loans)	–	–
Unpaid warrants or orders, current year	–	–
Premiums	–	–
Transfers	–	–
From sinking funds	–	–
All other	–	–
Refunds	**39.80**	–
Agency, trust, and investment	**523.48**	**740.25**
Taxes and licenses for State	*368.20*	*507.33*
Taxes for county	*155.28*	*232.92*
Reimbursements for grade crossings	–	–
Sinking and other permanent funds	–	–
All other	–	–
RECAPITULATION.		
Revenue and offsets to outlays	$1,847.62	$4,091.66
Premiums	–	–
Municipal indebtedness	–	–
Transfers and refunds	39.80	–
Agency, trust, and investment	523.48	740.25
Total receipts	**$2,410.90**	**$4,831.91**
Balance on hand, including funds	*603.66*	*2,306.93*
GRAND TOTAL	**$3,014.56**	**$7,138.84**

Graded According to Population of 1920 — Continued.

PAYMENTS.	New Ashford Population 116	Mount Washington Population 73
Maintenance	**$2,118.40**	**$3,457.30**
Departmental	*2,097.82*	*3,442.30*
General government	199.71	345.29
Protection of persons and property	19.21	36.42
Health and sanitation	78.50	10.00
Highways	195.45	892.51
Charities	–	–
Soldiers' benefits	72.00	–
Schools	1,442.45	2,098.58
Libraries	10.00	–
Recreation	–	–
Pensions	–	–
Unclassified	80.50	59.50
Public service enterprises	–	–
Electric light	–	–
Water	–	–
All other	–	–
Cemeteries	*20.58*	*15.00*
Administration of trust funds	–	–
Interest	**15.00**	–
Loans, general purposes	*15.00*	–
Loans, public service enterprises	–	–
Loans, cemeteries	–	–
Outlays	–	**1,191.70**
Departmental	–	*1,191.70*
General government	–	–
Protection of persons and property	–	–
Health and sanitation	–	–
Highways	–	1,191.70
Charities	–	–
Schools	–	–
Libraries	–	–
Recreation	–	–
Unclassified	–	–
Public service enterprises	–	–
Electric light	–	–
Water	–	–
All other	–	–
Cemeteries	–	–
Municipal indebtedness	**100.00**	–
From sinking funds	–	–
From revenue and other sources	*100.00*	–
Bonds refunded, current year	–	–
Temporary loans (including revenue loans)	–	–
Warrants or orders, previous years	–	–
Transfers	–	–
To sinking funds from revenue	–	–
All other	–	–
Refunds	**39.80**	–
Agency, trust, and investment	**523.48**	**740.25**
Taxes and licenses for State	*368.20*	*507.33*
Taxes for county	*155.28*	*232.92*
Expenditures for grade crossings	–	–
Sinking and other permanent funds	–	–
All other	–	–

RECAPITULATION.		
Maintenance and interest	$2,133.40	$3,457.30
Permanent debt (except from sinking funds)	100.00	–
Sinking fund requirements from revenue	–	–
Outlays	–	1,191.70
Permanent debt from sinking funds	–	–
Bonds refunded, current year	–	–
Temporary loans	–	–
Transfers (except to sinking funds) and refunds	39.80	–
Agency, trust, and investment	523.48	740.25
Total payments	**$2,796.68**	**$5,389.25**
Balance on hand, including funds	*217.88*	*1,749.59*
GRAND TOTAL	**$3,014.56**	**$7,138.84**

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (242 TOWNS).	POPULATION 386,967
REVENUE.	**$15,079,924.24**
General	**13,190,883.08**
Taxes	*12,144,753.49*
Property, poll, and income	11,097,671.47
Corporation, bank, etc.	1,047,082.02
Licenses and permits	*27,741.24*
Fines and forfeits	*38,779.41*
Grants and gifts	*978,999.64*
For expenses	949,204.69
For outlays	29,794.95
All other	*609.30*
Commercial	**1,889,041.16**
Special assessments	*93,536.86*
To meet expenses	65,370.43
To meet outlays	28,166.43
Privileges	*19,224.78*
Departmental	[1] *683,678.08*
General government	64,714.44
Protection of persons and property	88,579.33
Health and sanitation	12,651.84
Highways	59,745.32
Charities	231,898.23
Soldiers' benefits	95,021.73
Schools	102,350.63
Libraries	7,757.79
Recreation	3,756.52
Unclassified	[1] 17,202.20
Public service enterprises	*743,420.11*
Electric light	278,622.83
Water	459,815.44
All other	4,981.84
Cemeteries	*66,800.19*
Interest	*282,381.19*
On sinking funds	15,840.99
On trust and investment funds	138,425.34
All other	128,114.86
NON-REVENUE.	**$14,084,174.12**
Offsets to outlays	**675,621.08**
Departmental	*658,683.83*
Public service enterprises	*16,937.25*
Cemeteries	–
Municipal indebtedness	**10,044,773.05**
Loans, general purposes	*1,205,335.40*
Loans, public service enterprises	*235,500.00*
Loans, cemeteries	–
Bonds refunded, current year	–
Temporary loans (including revenue loans)	*8,563,562.64*
Unpaid warrants or orders, current year	*37,272.45*
Premiums	*3,102.56*
Transfers	**301,417.41**
From sinking funds	*38,750.00*
All other	*262,667.41*
Refunds	**65,419.81**
Agency, trust, and investment	**2,996,942.77**
Taxes and licenses for State	*1,626,516.30*
Taxes for county	*807,283.09*
Reimbursements for grade crossings	–
Sinking and other permanent funds	*562,342.69*
All other	*800.69*
RECAPITULATION.	
Revenue and offsets to outlays	$15,755,545.32
Premiums	3,102.56
Municipal indebtedness	10,041,670.49
Transfers and refunds	366,837.22
Agency, trust, and investment	2,996,942.77
Total receipts	**$29,164,098.36**
Balance on hand, including funds	*2,072,328.98*
GRAND TOTAL	**$31,236,427.34**

[1] Includes $440.55 from administration of trust funds.

Graded According to Population of 1920 — Concluded.

AGGREGATE PAYMENTS (242 TOWNS).	POPULATION 386,967
Maintenance	**$13,055,312.35**
Departmental	*12,379,223.36*
General government	907,618.48
Protection of persons and property	1,071,007.16
Health and sanitation	363,109.83
Highways	2,928,081.39
Charities	817,376.34
Soldiers' benefits	130,558.29
Schools	5,622,105.93
Libraries	219,485.55
Recreation	81,534.92
Pensions	1,215.33
Unclassified	237,130.14
Public service enterprises	*544,019.21*
Electric light	228,138.70
Water	307,305.51
All other	8,575.00
Cemeteries	*130,340.90*
Administration of trust funds	*1,728.88*
Interest	**545,550.94**
Loans, general purposes	*448,600.59*
Loans, public service enterprises	*96,887.35*
Loans, cemeteries	*63.00*
Outlays	**3,172,007.48**
Departmental	*2,762,247.04*
General government	55,796.81
Protection of persons and property	176,933.67
Health and sanitation	212,437.40
Highways	1,630,877.12
Charities	2,000.00
Schools	565,801.00
Libraries	11,638.93
Recreation	40,944.95
Unclassified	65,817.16
Public service enterprises	*390,745.98*
Electric light	88,222.38
Water	300,723.75
All other	1,799.85
Cemeteries	*19,014.46*
Municipal indebtedness	**8,880,524.90**
From sinking funds	*38,750.00*
From revenue and other sources	[1] *812,448.39*
Bonds refunded, current year	–
Temporary loans (including revenue loans)	*8,006,540.17*
Warrants or orders, previous years	*22,786.34*
Transfers	**302,417.41**
To sinking funds from revenue	*15,125.05*
All other	*287,292.36*
Refunds	**65,419.81**
Agency, trust, and investment	**2,943,404.57**
Taxes and licenses for State	*1,626,598.80*
Taxes for county	*807,283.09*
Expenditures for grade crossings	–
Sinking and other permanent funds	*508,721.99*
All other	*800.69*

RECAPITULATION.	
Maintenance and interest	$13,600,863.29
Permanent debt (except from sinking funds)	[1] 812,448.39
Sinking fund requirements from revenue	15,125.05
Outlays	3,172,007.48
Permanent debt from sinking funds	38,750.00
Bonds refunded, current year	–
Temporary loans	8,029,326.51
Transfers (except to sinking funds) and refunds	352,712.17
Agency, trust, and investment	2,943,404.57
Total payments	**$28,964,637.46**
Balance on hand, including funds	*2,271,789.88*
GRAND TOTAL	**$31,236,427.34**

[1] Includes $8,000 paid from trust fund; $4,960 paid to counties for debt incurred for bridge purposes; $4,000 paid from investment fund; $500 paid from proceeds of sale of electric light plant.

Division B

Indebtedness

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1921.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	Temporary Loans (Revenue)	Warrants or Orders
Barnstable	$65,000.00	$65,000.00	–	–	–	–	–
Monson	24,000.00	8,000.00	–	$3,000.00	–	$13,000.00	–
Randolph	126,300.00	45,300.00	–	38,000.00	–	43,000.00	–
Tewksbury	78,000.00	38,000.00	–	–	–	40,000.00	–
Wareham	165,650.00	165,650.00	–	–	–	–	–
Blackstone	107,500.00	50,000.00	–	–	–	57,500.00	–
Provincetown	61,900.00	11,400.00	–	33,500.00	–	17,000.00	–
Foxborough	41,750.00	11,750.00	–	–	–	30,000.00	–
Lee	80,650.00	32,650.00	–	–	–	48,000.00	–
Templeton	76,466.67	25,000.00	–	11,466.67	–	40,000.00	–
Auburn	47,360.00	6,310.00	–	–	$1,050.00	40,000.00	–
Rockport	122,900.00	10,900.00	–	39,000.00	–	73,000.00	–
Oxford	72,810.00	17,810.00	–	–	–	55,000.00	–
Dalton	–	–	–	–	–	–	–
Shrewsbury	201,300.00	57,000.00	–	74,300.00	–	70,000.00	–
Williamstown	91.75	–	–	–	–	–	$91.75
Dudley	71,500.00	3,500.00	–	68,000.00	–	–	–
Billerica	256,000.00	85,000.00	–	171,000.00	–	–	–
Leicester	74,800.00	26,500.00	–	–	–	48,300.00	–
Medfield	17,000.00	4,500.00	–	12,500.00	–	–	–
Somerset	92,500.00	72,500.00	–	–	–	20,000.00	–
Falmouth	193,500.00	21,000.00	–	172,500.00	–	–	–
East Bridgewater	209,923.28	60,423.28	–	93,000.00	–	56,500.00	–
Warren	41,135.80	16,135.80	–	–	–	25,000.00	–
Barre	2,000.00	–	–	2,000.00	–	–	–
Westford	21,100.00	17,100.00	–	–	–	4,000.00	–
Holbrook	128,370.03	25,900.00	–	66,500.00	–	35,000.00	970.03
Westport	99,750.00	69,750.00	–	–	–	30,000.00	–
Hardwick	62,500.00	62,500.00	–	–	–	–	–
Acushnet	123,298.00	61,798.00	–	41,500.00	–	20,000.00	–
Ayer	73,050.00	28,050.00	–	35,000.00	–	10,000.00	–
Holden	65,800.00	28,000.00	–	37,800.00	–	–	–
Medway	130,719.76	22,719.76	–	78,000.00	–	30,000.00	–
West Bridgewater	98,540.00	20,000.00	–	73,540.00	–	5,000.00	–
Seekonk	25,000.00	11,000.00	–	–	–	14,000.00	–
Wrentham	34,700.00	–	–	34,700.00	–	–	–

Deerfield	19,000.00	14,000.00	–	–	–	5,000.00	–
Nantucket	14,150.00	14,000.00	–	–	–	150.00	–
Hadley	94,000.00	82,000.00	–	–	–	12,000.00	–
Wilbraham	15,000.00	–	–	–	–	15,000.00	–
Hopedale	–	–	–	–	–	–	–
Holliston	31,750.00	1,750.00	–	–	–	30,000.00	–
Lenox	15,000.00	15,000.00	–	–	–	–	–
Hatfield	124,000.00	34,000 00	–	50,000.00	–	40,000.00	–
Groveland	72,650.00	5,150.00	–	47,500.00	–	20,000.00	–
Cohasset	38,047.42	28,047.42	–	–	–	10,000.00	–
Longmeadow	296,550.00	227,550.00	–	34,000.00	–	35,000.00	–
North Brookfield	23,000.00	8,000.00	–	4,000.00	–	11,000.00	–
Wilmington	69,150.00	24,150.00	–	–	–	45,000.00	–
Sutton	4,500.00	4,500.00	–	–	–	–	–
Hanover	54,500.00	29,500.00	–	–	–	25,000.00	–
Dighton	32,600.00	32,600.00	–	–	–	–	–
Harvard	15,000.00	6,000.00	–	–	–	[1] 9,000.00	–
Scituate	116,548.56	66,548.56	–	–	–	50,000.00	–
Bourne	74,200.00	59,200.00	–	–	–	15,000.00	–
Kingston	73,500.00	36,000.00	–	19,500.00	–	18,000.00	–
Pepperell	134,000.00	8,000.00	–	82,000.00	–	44,000.00	–
Sharon	134,500.00	55,000.00	–	39,500.00	–	40,000.00	–
Manchester	191,000.00	161,000.00	–	30,000.00	–	–	–
Lancaster	12,000.00	12,000.00	–	–	–	–	–
Norton	56,150.00	14,150.00	–	27,000.00	–	15,000.00	–
East Longmeadow	90,500.00	19,000.00	–	31,500.00	–	40,000.00	–
Swansea	10,000.00	4,000.00	–	–	–	6,000.00	–
Hopkinton	56,228.26	24,000.00	–	–	–	30,000.00	2,228.26
Ashland	74,000.00	11,000.00	–	45,000.00	–	18,000.00	–
Weston	134,000.00	19,000.00	–	100,000.00	–	15,000.00	–
Shirley	500.00	500.00	–	–	–	–	–
Millville	25,800.00	25,800.00	–	–	–	–	–
Groton	72,500.00	47,500.00	–	–	–	25,000.00	–
Douglas	35,000.00	9,000.00	–	26,000.00	–	–	–
Avon	29,000.00	5,000.00	–	2,000.00	–	22,000.00	–
Merrimac	52,400.00	–	–	42,400.00	–	10,000.00	–
Acton	39,539.79	23,500.00	–	–	–	10,000.00	6,039.79
Bellingham	37,100.00	30,100.00	–	–	–	7,000.00	–
Rehoboth	10,000.00	–	–	–	–	10,000.00	–
Belchertown	–	–	–	–	–	–	–

[1] In anticipation of highway reimbursements from State and county.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1921* — Continued.

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	Temporary Loans (Revenue)	Warrants or Orders
Ashburnham	$43,717.97	$4,500.00	–	$12,420.00	–	$26,797.97	–
Georgetown	14,000.00	–	–	14,000.00	–	–	–
Charlton	36,500.00	–	–	–	–	36,500.00	–
Wayland	97,500.00	15,500.00	–	–	–	82,000.00	–
Hanson	36,000.00	6,000.00	–	–	–	30,000.00	–
Williamsburg	76,450.00	11,450.00	–	50,000.00	–	15,000.00	–
Harwich	15,100.00	2,100.00	–	–	–	13,000.00	–
Southborough	9,900.00	9,900.00	–	–	–	–	–
Northfield	47,080.00	28,080.00	–	–	–	19,000.00	–
Hull	539,502.00	336,800.00	–	12,702.00	–	190,000.00	–
Stockbridge	93,000.00	33,000.00	–	35,000.00	–	25,000 00	–
Northborough	10,000.00	–	–	–	–	10,000.00	–
Rutland	32,000.00	5,000.00	–	5,500.00	–	21,500.00	–
Chatham	8,700.00	8,700.00	–	–	–	–	–
Salisbury	88,000.00	33,000.00	–	–	–	55,000.00	–
Raynham	10,999.00	10,999.00	–	–	–	–	–
Upton	658.54	–	–	–	–	–	$658.54
Lunenburg	–	–	–	–	–	–	–
Hamilton	34,000.00	14,000.00	–	–	–	20,000.00	–
West Boylston	13,000.00	10,000.00	–	3,000.00	–	–	–
Colrain	–	–	–	–	–	–	–
Townsend	13,212.68	–	–	–	–	12,500.00	712.68
Sturbridge	15,000.00	–	–	–	–	15,000.00	–
Sherborn	15,984 36	6,500.00	–	–	–	7,000.00	2,484.36
Duxbury	68,800.00	38,800.00	–	–	–	30,000.00	–
Dennis	8,300.00	3,300.00	–	–	–	5,000.00	–
Freetown	28,000.00	16,000.00	–	–	–	12,000.00	–
West Newbury	17,000.00	9,000.00	–	–	–	8,000.00	–
Millis	124,550.00	73,200.00	–	51,350.00	–	–	–
Essex	4,400.00	2,400.00	–	–	–	2,000.00	–
Cheshire	3,000.00	–	–	–	–	3,000.00	–
Sandwich	33,000.00	7,000.00	–	–	–	[1] 26,000.00	–
Brookfield	26,000.00	12,500.00	–	8,500.00	–	5,000.00	–
Shelburne	–	–	–	–	–	–	–
Sheffield	37.50	–	–	–	–	–	37.50
Buckland	43,000.00	43,000.00	–	–	–	–	–

Huntington	24,600.00	13,600.00	–	–	–	11,000.00	–
Lakeville	8,400.00	8,400.00	–	–	–	–	–
Marshfield	15,000.00	–	–	–	–	15,000.00	–
Plainville	27,900.00	500.00	–	22,400.00	–	5,000.00	–
Bedford	57,850.00	6,850.00	–	36,000.00	–	15,000.00	–
Pembroke	40,015.00	25,000.00	–	–	–	15,000.00	15.00
Westwood	12,000.00	12,000.00	–	–	–	–	–
Norwell	43,500.00	23,500.00	–	–	–	20,000.00	–
Westminster	–	–	–	–	–	–	–
Nahant	6,500.00	6,500.00	–	–	–	–	–
Sterling	11,600.00	4,500.00	–	7,100.00	–	–	–
Newbury	–	–	–	–	–	–	–
Chester	27,350.00	8,750.00	–	–	–	18,600.00	–
Erving	16,000.00	16,000.00	–	–	–	–	–
Sunderland	2,400.00	2,400.00	–	–	–	–	–
Marion	72,853.79	12,250.00	–	60,000.00	–	–	603.79
North Reading	52,400.00	21,100.00	–	–	–	31,300.00	–
West Brookfield	32,500.00	–	–	32,500.00	–	–	–
Littleton	65,000.00	4,500.00	–	53,500.00	–	7,000.00	–
Mattapoisett	81,691.88	14,291.88	–	67,400.00	–	–	–
Tisbury	78,670.00	18,670.00	–	60,000.00	–	–	–
Rowley	9,100.00	1,500.00	–	7,600.00	–	–	–
Russell	57,600.00	18,700.00	–	38,900.00	–	–	–
Whately	20,308.59	19,000.00	–	–	–	–	1,308.59
Yarmouth	16,066.61	7,500.00	–	–	–	5,000.00	3,566.61
Middleton	28,400.00	2,900.00	–	2,500.00	–	23,000.00	–
Southwick	60,800.00	2,800.00	–	35,000.00	–	23,000.00	–
Edgartown	4,499.60	4,499.60	–	–	–	–	–
Lynnfield	28,000.00	24,000.00	–	–	–	4,000.00	–
Norfolk	15,000.00	–	–	–	–	15,000.00	–
Clarksburg	3,046.97	2,200.00	–	–	–	–	846.97
Sudbury	43,000.00	25,500.00	–	–	–	17,500.00	–
Stow	9,000.00	9,000.00	–	–	–	–	–
Wenham	39,000.00	39,000.00	–	–	–	–	–
Hinsdale	–	–	–	–	–	–	–
West Stockbridge	6,000.00	1,000.00	–	–	–	5,000.00	–
Lanesborough	6,820.00	6,820.00	–	–	–	–	–
Oak Bluffs	24,000.00	19,000.00	–	–	–	5,000.00	–
Rochester	–	–	–	–	–	–	–
Hubbardston	12,000.00	–	–	–	–	12,000.00	–

[1] Includes $1,000 in anticipation of highway reimbursements from State and county.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1921* — Continued.

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	Temporary Loans (Revenue)	Warrants or Orders
Tyngsborough	$18,400.00	$6,400.00	–	–	–	$12,000.00	–
Lincoln	74,500.00	9,000.00	–	$64,000.00	–	1,500.00	–
Orleans	–	–	–	–	–	–	–
New Marlborough	7,000.00	–	–	–	–	7,000.00	–
Conway	6,849.03	–	–	–	–	4,500.00	$2,349.03
Mendon	2,300.00	1,300.00	–	–	–	1,000.00	–
Berkley	2,000.00	–	–	–	–	2,000.00	–
Topsfield	10,000.00	10,000.00	–	–	–	–	–
Carver	26,700.00	6,700.00	–	–	–	20,000.00	–
Burlington	27,000.00	9,000.00	–	–	–	18,000.00	–
Gill	5,000.00	–	–	–	–	[1] 5,000.00	–
Ashfield	9,000.00	–	–	–	–	9,000.00	–
Berlin	7,568.63	–	–	–	–	7,000.00	568.63
Dover	60,000.00	60,000.00	–	–	–	–	–
Ashby	–	–	–	–	–	–	–
Wellfleet	12,500.00	4,500.00	–	–	–	8,000.00	–
Royalston	2,000.00	–	–	–	–	2,000.00	–
Southampton	4,720.00	4,720.00	–	–	–	–	–
Charlemont	–	–	–	–	–	–	–
Boylston	4,600.00	–	$500.00	4,100.00	–	–	–
Enfield	4,000.00	–	–	–	–	4,000.00	–
East Brookfield	5,000.00	–	–	–	–	5,000.00	–
Granby	–	–	–	–	–	–	–
Brimfield	8,000.00	–	–	–	–	8,000.00	–
Bernardston	–	–	–	–	–	–	–
Bolton	11,200.00	2,200.00	–	–	–	9,000.00	–
Leverett	–	–	–	–	–	–	–
Brewster	5,000.00	–	–	–	–	5,000.00	–
Princeton	21,000.00	14,000.00	–	7,000.00	–	–	–
Becket	4,501.01	–	–	–	–	4,350.00	151.01
Granville	922.08	–	–	–	–	–	922.08
Petersham	–	–	–	–	–	–	–
Hampden	2,500.00	2,500.00	–	–	–	–	–
Dana	27,050.00	650.00	–	15,900.00	–	10,500.00	–
Boxford	–	–	–	–	–	–	–
Halifax	22,000.00	8,000.00	–	–	–	14,000.00	–

Richmond	–	–	–	–	–	–	–
Truro	1,500.00	–	–	–	–	1,500.00	–
New Salem	–	–	–	–	–	–	–
Pelham	9,700.00	5,700.00	–	–	–	4,000.00	–
Cummington	1,000.00	–	–	–	–	1,000.00	–
Paxton	14,950.00	4,000.00	–	4,100.00	–	6,850.00	–
Blandford	6,726.02	2,900.00	–	–	–	–	3,826.02
Oakham	–	–	–	–	–	–	–
Plympton	25,169.96	12,669.96	–	–	–	12,500.00	–
Hancock	200.00	–	200.00	–	–	–	–
Carlisle	6,558.60	1,000.00	–	–	–	4,000.00	1,558.60
Sandisfield	3,670.00	670.00	–	–	–	3,000.00	–
Chesterfield	–	–	–	–	–	–	–
Egremont	–	–	–	–	–	–	–
Savoy	5,200.01	3,000.00	–	–	–	–	2,200.01
Eastham	1,450.00	1,450.00	–	–	–	–	–
Wales	2,000.00	–	–	–	–	2,000.00	–
Worthington	4,000.00	–	–	–	–	4,000.00	–
Windsor	–	–	–	–	–	–	–
Greenwich	150.00	–	150.00	–	–	–	–
New Braintree	3,000.00	–	–	–	–	3,000.00	–
Hawley	–	–	–	–	–	–	–
Otis	500.00	500.00	–	–	–	–	–
Phillipston	3,000.00	–	–	–	–	3,000.00	–
Dunstable	6,500.00	–	–	6,500.00	–	–	–
Wendell	–	–	–	–	–	–	–
West Tisbury	11.34	–	–	–	–	–	11.34
Rowe	2,150.00	150.00	–	–	–	2,000.00	–
Plainfield	4,599.57	100.00	–	–	–	1,200.00	3,299.57
Leyden	978.09	880.00	–	–	–	–	98.09
Warwick	1,000.00	–	–	–	–	1,000.00	–
Heath	3,332.15	–	–	–	–	2,000.00	1,332.15
Westhampton	–	–	–	–	–	–	–
Boxborough	10,150.00	–	150.00	–	–	10,000.00	–
Florida	25.74	–	–	–	–	–	25.74
Monterey	2,400 00	2,400.00	–	–	–	–	–
Middlefield	–	–	–	–	–	–	–
Tyringham	4,000.00	–	–	–	–	4,000.00	–
Alford	583.08	–	–	–	–	500.00	83.08
Mashpee	12,800.00	2,300.00	–	–	–	10,500.00	–

[1] Includes $3,000 in anticipation of school bonds.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1921* — Concluded.

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	Temporary Loans (Revenue)	Warrants or Orders
Shutesbury	–	–	–	–	–	–	–
Chilmark	–	–	–	–	–	–	–
Washington	–	–	–	–	–	–	–
Prescott	$1,200.00	–	–	–	–	$1,200.00	–
Montgomery	260.00	$260.00	–	–	–	–	–
Goshen	1,305.90	–	–	–	–	–	$1,305.90
Tolland	–	–	–	–	–	–	–
Monroe	–	–	–	–	–	–	–
Holland	2.90	–	–	–	–	–	2.90
Peru	2,000.00	–	–	–	–	2,000.00	–
Gay Head	–	–	–	–	–	–	–
Gosnold	–	–	–	–	–	–	–
New Ashford	200.00	200.00	–	–	–	–	–
Mount Washington	–	–	–	–	–	–	–
242 Towns	**$8,669,077.92**	**$3,637,803.26**	**$1,000.00**	**$2,382,678.67**	**$1,050.00**	**$2,609,247.97**	**$37,298.02**

TABLE III. — *Relation of Indebtedness to Valuation — 1921.*

NOTE. — The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1921, together with the supplemental assessment of December, 1921, exclusive of the non-resident bank stock, as reported to the Tax Commissioner.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans such as those found in Harvard and Sandwich (see foot-notes on Table II), and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

There are 77 towns which showed no funded or fixed debt.

TOWNS. (Population under 5,000)	Population of 1920	Percentage of Net Debt of Valuation	Valuation of 1921	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Millis	1,485	4.4	$2,085,274	$124,550.00	$33,986.46	$90,563.54
2 West Bridgewater	2,908	4.3	2,193,900	93,540.00	–	93,540 00
3 Longmeadow	2,618	4.1	5,681,930	261,550.00	28,519.72	233,030.28
4 Medway	2,956	4.0	2,491,910	100,719.76	–	100,719.76
5 East Bridgewater	3,486	3.9	3,901,334	153,423.28	–	153,423.28
6 Mattapoisett	1,277	3.9	2,119,057	81,691.88	–	81,691.88
7 Acushnet	3,075	3.6	2,887,748	103,298.00	–	103,298.00
8 Littleton	1,277	3.4	1,686,697	58,000.00	–	58,000.00
9 Southwick	1,194	3.3	1,160,105	37,800.00	–	37,800.00
10 Groveland	2,650	3.2	1,645,526	52,650.00	–	52,650.00
11 Tisbury	1,275	3.1	2,534,816	78,670.00	–	78,670.00
12 Williamsburg	1,866	3.0	1,203,050	61,450.00	25,361.16	36,088.84
13 Pepperell	2,468	2.9	3,055,120	90,000.00	–	90,000.00
14 West Brookfield	1,281	2.9	1,137,350	32,500 00	–	32,500.00
15 Kingston	2,505	2.8	1,974,345	55,500.00	–	55,500.00
16 Hadley	2,784	2.8	2,932,315	82,000.00	–	82,000.00
17 Ashland	2,287	2.7	2,073,165	56,000.00	–	56,000.00
18 Billerica	3,646	2.7	7,006,298	256,000.00	67,008.16	188,991.84
19 Shrewsbury	3,708	2.7	4,883,500	131.300.00	–	131,300.00
20 Dana	599	2.6	641.104	16,550.00	–	16,550.00
21 Holden	2,970	2.5	2,582,096	65,800.00	–	65,800.00
22 East Longmeadow	2,352	2.4	2,072,500	50,500.00	–	50,500.00
23 Somerset	3.520	2.4	3,002,905	72,500.00	–	72,500.00
24 Sharon	2,467	2.4	3,970,408	94,500.00	–	94,500.00
25 Holbrook	3,161	2.4	2,365,593	92,400.00	36,127.12	56,272.88
26 Merrimac	2,173	2.4	1,783,590	42,400.00	–	42,400.00
27 Hull	1,771	2.3	13,785,130	349,502.00	34,707.25	314,794.75
28 Russell	1,237	2.3	2,528,378	57,600.00	–	57,600.00
29 Douglas	2,181	2.2	1,558,690	35,000.00	–	35,000.00
30 Blackstone	4,299	2.2	2,232,502	50,000.00	–	50,000.00
31 Dudley	3,701	2.2	3,307,226	71,500.00	–	71,500.00
32 Plympton	469	2.2	588,123	12,669.96	–	12,669.96
33 Marion	1,288	2.1	3,414,660	72,250.00	–	72,250.00
34 Whately	1,234	2.1	907,374	19,000.00	–	19,000.00
35 Dover	867	2.1	2,925,778	60,000.00	–	60,000.00
36 Hatfield	2,651	2.1	2,481,378	84,000.00	33,120.39	50.879.61
37 Weston	2,282	2.0	5,822,344	119,000.00	–	119,000.00
38 Ayer	3,052	2.0	3,144,773	63,050.00	–	63,050.00
39 Wareham	4,415	2.0	8,393,149	165,650.00	–	165,650.00
40 Brookfield	1,437	1.9	1,092,876	21,000.00	–	21,000.00
41 Millville	2,224	1.9	1,348,235	25,800.00	–	25,800.00
42 Norton	2,374	1.9	2,186,225	41,150.00	–	41,150.00
43 Hardwick	3,085	1.9	3,356,557	62,500.00	–	62,500.00
44 Bedford	1,362	1.9	2,309,054	42,850.00	–	42,850.00
45 Plainville	1,365	1.8	1,277,702	22,900.00	–	22,900.00
46 Bellingham	2,102	1.8	1,681,475	30,100.00	–	30,100.00
47 Princeton	682	1.8	1,191,166	21,000.00	–	21,000.00
48 Wrentham	2,808	1.7	2,049,953	34,700.00	–	34,700.00
49 Falmouth	3,500	1.7	11,471,788	193,500.00	–	193,500.00
50 Paxton	489	1.7	486,366	8,100.00	–	8,100.00
51 Norwell	1,348	1.6	1,430,863	23,500.00	–	23,500.00
52 Pembroke	1,358	1.6	1,544,145	25,000.00	–	25,000.00
53 Manchester	2,466	1.6	11,808,474	191,000.00	–	191,000.00
54 Northfield	1,775	1.6	1,753,550	28,080.00	–	28,080.00
55 Sudbury	1,121	1.6	1,630,395	25,500.00	–	25,500.00
56 Westport	3,115	1.5	4,617,200	69,750.00	–	69,750.00
57 Dunstable	353	1.5	431,142	6,500.00	–	6,500.00
58 Groton	2,185	1.4	3,297,070	47,500.00	–	47,500 00
59 Lincoln	1,042	1.4	2,192,666	73,000.00	[1] 41,467.88	31,532.12
60 Wenham	1,090	1.4	2,741,607	39,000.00	–	39,000.00
61 Randolph	4,756	1.4	3,103,100	83,300.00	39,947.99	43,352.01
62 Buckland	1,433	1.4	2,364,834	43,000.00	10,424.08	32,575 92
63 Templeton	4,019	1.3	2,718,359	36,466 67	–	36,466.67
64 North Reading	1,286	1.3	1,589,317	21,100.00	–	21,100.00
65 Salisbury	1,701	1.3	2,487,829	33,000.00	–	33,000 00
66 Huntington	1,425	1.3	1,037,885	13,600.00	–	13,600.00
67 Tewksbury	4,450	1.3	2,932,409	38,000.00	–	38,000.00
68 Hanover	2,575	1.2	2,420,984	29,500.00	–	29,500.00

[1] Includes $9,000 investment fund held by Sinking Fund Commissioners to retire schoolhouse bonds.

TABLE III. — *Relation of Indebtedness to Valuation — 1921* — Continued.

	Towns. (Population under 5,000)	Population of 1920	Percentage of Net Debt of Valuation	Valuation of 1921	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
69	Ashburnham	2,012	1.2	$1,420,090	$16,920.00	–	$16,920.00
70	Savoy	436	1.2	252,495	3,000.00	–	3,000.00
71	Stockbridge	1,764	1.2	5,791,127	68,000.00	–	68,000.00
72	Lynnfield	1,165	1.2	2,060,079	24,000.00	–	24,000.00
73	Provincetown	4,246	1.2	3,878,800	44,900.00	–	44,900.00
74	Freetown	1,532	1.1	1,455,880	16,000.00	–	16,000.00
75	Rockport	3,878	1.1	4,670,584	49,900.00	–	49,900.00
76	Dighton	2,574	1.0	3,151,121	32,600.00	–	32,600.00
77	Pelham	503	1.0	551,236	5,700.00	–	5,700.00
78	West Boylston	1,624	1.0	1,310,312	13,000.00	–	13,000.00
79	Acton	2,162	1.0	2,450,975	23,500.00	–	23,500.00
80	Wilmington	2,581	1.0	2,519,918	24,150.00	–	24,150.00
81	Rutland	1,743	1.0	1,101,664	10,500.00	–	10,500.00
82	Bourne	2,530	0.9	6,398,850	59,200.00	–	59,200.00
83	Leicester	3,635	0.9	2,884,180	26,500.00	–	26,500.00
84	Georgetown	2,004	0.9	1,531,022	14,000.00	–	14,000.00
85	Duxbury	1,553	0.9	4,352,861	38,800.00	–	38,800.00
86	Scituate	2,534	0.9	7,598,157	66,548.56	–	66,548.56
87	Lee	4,085	0.9	3,728,103	32,650.00	–	32,650.00
88	Halifax	563	0.8	941,785	8,000.00	–	8,000.00
89	Chester	1,302	0.8	1,032,250	8,750.00	–	8,750.00
90	West Newbury	1,492	0.8	1,093,491	9,000.00	–	9,000.00
91	Rowley	1,249	0.8	1,129,593	9,100.00	–	9,100.00
92	Raynham	1,695	0.8	1,393,491	10,999.00	–	10,999.00
93	Sterling	1,305	0.8	1,505,881	11,600.00	–	11,600.00
94	Medfield	3,595	0.8	2,226,164	17,000.00	–	17,000.00
95	Lanesborough	1,054	0.7	922,160	6,820.00	–	6,820.00
96	Oxford	3,820	0.7	2,458,978	17,810.00	–	17,810.00
97	Boylston	794	0.7	668,858	4,600.00	–	4,600.00
98	Oak Bluffs	1,047	0.7	2,871,945	19,000.00	–	19,000.00
99	Tyngsborough	1,044	0.6	987,396	6,400.00	–	6,400.00
100	Lakeville	1,419	0.6	1,324,960	8,400.00	–	8,400.00
101	Burlington	885	0.6	1,459,427	9,000.00	–	9,000.00
102	Barnstable	4,836	0.6	10,671,190	65,000.00	–	65,000.00
103	Hopkinton	2,289	0.6	2,111,946	24,000.00	$11,319.25	12,680.75
104	Southampton	814	0.6	800,993	4,720.00	–	4,720.00
105	Stow	1,101	0.6	1,592,708	9,000.00	–	9,000.00
106	Erving	1,295	0.6	1,872,883	16,000.00	5,619.87	10,380.13
107	Westford	3,170	0.6	3,086,157	17,100.00	–	17,100.00
108	North Brookfield	2,610	0.5	2,218,867	12,000.00	–	12,000.00
109	Monson	4,826	0.5	2,086,252	11,000.00	–	11,000.00
110	Hampden	624	0.5	494,806	2,500.00	–	2,500.00
111	Avon	2,176	0.5	1,429,528	7,000.00	–	7,000.00
112	Wellfleet	826	0.5	931,923	4,500.00	–	4,500.00
113	Monterey	282	0.5	509,929	2,400.00	–	2,400.00
114	Middleton	1,195	0.5	1,153,513	5,400.00	–	5,400.00
115	Lancaster	2,461	0.4	2,693,305	12,000.00	–	12,000.00
116	Mashpee	242	0.4	533,600	2,300.00	–	2,300.00
117	Westwood	1,358	0.4	2,829,189	12,000.00	–	12,000.00
118	Sandwich	1,458	0.4	1,655,900	7,000.00	–	7,000.00
119	Seekonk	2,898	0.4	2,605,051	11,000.00	–	11,000.00
120	Cohasset	2,639	0.4	6,792,842	28,047.42	–	28,047.42
121	Gill	879	0.4	743,234	3,000.00	–	3,000.00
122	Topsfield	900	0.4	2,500,860	10,000.00	–	10,000.00
123	Warren	3,467	0.4	4,036,776	16,135.80	–	16,135.80
124	Clarksburg	1,136	0.4	572,421	2,200.00	–	2,200.00
125	Wayland	1,935	0.4	4,100,115	15,500.00	–	15,500.00
126	Foxborough	4,136	0.4	3,207,580	11,750.00	–	11,750.00
127	Sherborn	1,558	0.4	1,792,293	6,500.00	–	6,500.00
128	Southborough	1,838	0.4	2,794,875	9,900.00	–	9,900.00
129	Yarmouth	1,229	0.3	2,179,489	7,500.00	–	7,500.00
130	Blandford	479	0.3	909,409	2,900.00	–	2,900.00
131	Hamilton	1,631	0.3	4,410,103	14,000.00	–	14,000.00
132	Leyden	330	0.3	283,609	880.00	–	880.00
133	Deerfield	2,803	0.3	4,520,673	14,000.00	–	14,000.00
134	Carver	891	0.3	2,241,780	6,700.00	–	6,700.00
135	Harvard	2,546	0.3	2,060,869	6,000.00	–	6,000.00
136	Hanson	1,910	0.3	2,120,336	6,000.00	–	6,000.00
137	Auburn	3,891	0.3	2,644,805	7,360.00	–	7,360.00
138	Chatham	1,737	0.3	3,175,300	8,700.00	–	8,700.00
139	Sunderland	1,289	0.3	913,582	2,400.00	–	2,400.00
140	Bolton	708	0.3	850,960	2,200.00	–	2,200.00
141	Sutton	2,578	0.3	1,787,723	4,500.00	–	4,500.00
142	Nantucket	2,797	0.2	5,917,370	14,000.00	–	14,000.00
143	Eastham	430	0.2	613,744	1,450.00	–	1,450.00
144	Edgartown	1,190	0.2	1,981,532	4,499.60	–	4,499.60
145	New Ashford	116	0.2	88,935	200.00	–	200.00
146	Lenox	2,691	0.2	7,151,551	15,000.00	–	15,000.00
147	Dennis	1,536	0.2	1,579,826	3,300.00	–	3,300.00
148	Swansea	2,334	0.2	2,128,019	4,000.00	–	4,000.00
149	Essex	1,478	0.2	1,348,786	2,400.00	–	2,400.00
150	Nahant	1,318	0.2	4,311,546	6,500.00	–	6,500.00

TABLE III. — *Relation of Indebtedness to Valuation — 1921* — Concluded.

TOWNS. (Population under 5,000)	Population of **1920**	Percentage of Net Debt of Valuation	Valuation of **1921**	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
151 Mendon	961	**0.1**	$902,997	$1,300.00	–	$1,300.00
152 Sandisfield	460	**0.1**	515,859	670.00	–	670.00
153 Montgomery	229	**0.1**	212,249	260.00	–	260.00
154 Otis	361	**0.1**	417,244	500.00	–	500.00
155 West Stockbridge	1,058	**0.1**	845,840	1,000.00	–	1,000.00
156 Harwich	1,846	**0.1**	2,373,890	2,100.00	–	2,100.00
157 Holliston	2,707	**0.1**	2,653,352	1,750.00	–	1,750.00
158 Carlisle	463	**0.1**	597,599	1,000.00	$609.25	390.75
159 Barre	3,357	**0.1**	3,264,831	2,000.00	–	2,000.00
160 Rowe	333	**0.1**	285,462	150.00	–	150.00
161 Hancock	464	[1] –	412,364	200.00	–	200.00
162 Boxborough	298	[1] –	341,636	150.00	–	150.00
163 Plainfield	332	[1] –	264,314	100.00	–	100.00
164 Greenwich	399	[1] –	576,597	150.00	–	150.00
165 Shirley	2,260	[1] –	1,981,897	500.00	–	500.00
Totals	**318,575**	–	**$410,523,014**	**$6,025,531.93**	**$368,218.58**	**$5,657,313.35**

[1] Less than one-tenth of one per cent.

TABLE IV. — *Debt Transactions for 1921 Classified by Character of Obligation.*

NOTE. — The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of grade crossings and Metropolitan assessments, or payments to counties on account of debt incurred for bridge purposes. For this reason the amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 140 to 263, under the section "Municipal Indebtedness."

TOWNS. (Population under 5,000)	INCURRED					CANCELLED					
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
Barnstable	–	–	$175,000.00	–	–	$21,000.00	–	$175,000.00	–	–	–
Monson	–	–	53,000.00	–	–	8,000.00	$3,000.00	46,000.00	–	–	–
Randolph	–	–	108,000.00	–	–	10,200.00	500.00	97,000.00	$7,000.00	–	–
Tewksbury	–	–	90,000.00	–	–	7,000.00	–	85,000.00	–	–	–
Wareham	$18,000.00	–	–	–	–	32,000.00	–	–	–	–	–
Blackstone	–	–	57,500.00	–	–	6,000.00	–	40,000.00	–	–	–
Provincetown	–	–	74,000.00	–	–	2,200.00	4,500.00	77,000.00	–	–	–
Foxborough	7,000.00	–	90,000.00	–	–	2,000.00	–	85,000.00	–	–	–
Lee	–	–	78,000.00	–	–	8,750.00	–	70,000.00	–	–	–
Templeton	26,500.00	–	80,000.00	–	–	4,000.00	716.67	50,000.00	–	–	–
Auburn	–	–	75,000.00	–	–	[1] 4,005.00	–	62,700.00	–	–	–
Rockport	–	–	188,000.00	–	–	4,000.00	10,000.00	158,000.00	–	–	–
Oxford	–	–	65,000.00	–	–	5,085.00	–	65,000.00	–	–	–
Dalton	–	–	80,000.00	–	–	–	–	80,000.00	–	–	–
Shrewsbury	14,500.00	–	140,000.00	–	–	3,600.00	7,000.00	98,000.00	–	–	–
Williamstown	–	–	70,000.00	–	$91.75	–	–	70,000.00	–	–	$1,307.00
Dudley	–	–	25,000.00	–	–	2,000.00	4,000.00	25,000.00	–	–	–
Billerica	8,000.00	–	80,000.00	–	–	33,500.00	7,000.00	80,000.00	–	–	–
Leicester	–	–	113,300.00	–	–	9,075.00	–	102,000.00	–	–	–
Medfield	–	$12,500.00	35,000.00	–	–	1,500.00	–	35,000.00	–	–	–
Somerset	60,500.00	–	65,000.00	–	–	2,300.00	–	60,000.00	–	–	–
Falmouth	–	12,000.00	210,000.00	–	–	11,000.00	11,500.00	210,000.00	–	–	–
East Bridgewater	27,200.00	–	133,500.00	–	–	11,400.00	6,500.00	132,000.00	–	–	–
Warren	–	–	82,325.00	–	–	5,550.00	–	71,125.00	–	–	–
Barre	–	–	35,000.00	–	–	–	1,000.00	49,500.00	–	–	–
Westford	10,900.00	–	54,000.00	–	–	2,700.00	–	50,000.00	–	–	–
Holbrook	5,000.00	2,000.00	75,000.00	–	970.03	5,900.00	1,000.00	60,000.00	–	–	–
Westport	17,600.00	–	126,776.00	–	–	17,650.00	–	125,776.00	–	–	–

Hardwick	50,000.00	–	55,000.00	–	–	1,500.00	–	55,000.00	–	–	–
Acushnet	–	20,000.00	60,000.00	–	–	5,250.00	3,500.00	40,000.00	–	–	–
Ayer	5,300.00	–	50,000.00	–	–	6,950.00	2,000.00	45,000.00	–	–	–
Holden	28,000.00	–	40,000.00	–	–	–	3,200.00	40,000.00	–	–	–
Medway	–	–	80,000.00	–	–	2,000.00	5,000.00	70,000.00	–	–	–
West Bridgewater	26,000.00	–	15,000.00	–	–	6,000.00	3,700.00	10,000.00	–	–	–
Seekonk	–	–	41,000.00	–	–	3,000.00	–	29,000.00	–	–	–
Wrentham	–	–	25,000.00	–	–	–	2,700.00	25,000.00	–	–	24.26
Deerfield	–	–	40,000.00	–	–	2,500.00	–	45,000.00	–	–	–
Nantucket	–	–	105,000.00	$150.00	–	7,000.00	–	105,000.00	–	–	–
Hadley	62,000.00	–	42,000.00	–	–	4,000.00	–	36,000.00	–	–	–
Wilbraham	–	–	47,600.00	–	–	–	–	45,600.00	–	–	–
Hopedale	–	–	20,000.00	–	–	–	–	20,000.00	–	–	–
Holliston	1,750.00	–	35,000.00	–	–	500.00	–	28,000.00	–	–	–
Lenox	–	–	70,000.00	–	–	5,000.00	–	70,000.00	–	–	–
Hatfield	10,000.00	–	70,000.00	–	–	2,000.00	–	55,000.00	–	–	–
Groveland	–	–	35,000.00	–	–	3,350.00	3,500.00	30,000.00	–	–	–
Cohasset	–	–	120,000.00	–	–	9,000.00	–	120,000.00	–	–	3,771.68
Longmeadow	175,000.00	–	89,500.00	–	–	14,600.00	500.00	79,500.00	–	–	–
North Brookfield	–	4,000.00	40,000.00	–	–	2,000.00	5,000.00	39,000.00	–	–	–
Wilmington	–	–	85,000.00	–	–	2,650.00	–	83,000.00	–	–	–
Sutton	–	–	25,000.00	–	–	2,900.00	–	25,000.00	–	–	–
Hanover	21,000.00	–	75,000.00	–	–	8,500.00	–	76,000.00	–	–	–
Dighton	–	–	40,000.00	–	–	20,200.00	–	40,000.00	–	–	–
Harvard	6,000.00	–	20,000.00	9,000.00	–	3,500.00	–	20,000.00	–	–	–
Scituate	17,198.56	–	155,000.00	–	–	8,650.00	–	160,000.00	–	–	–
Bourne	–	–	85,000.00	–	–	16,450.00	–	85,000.00	–	–	–
Kingston	28,500.00	10,000.00	26,000.00	–	–	2,500.00	1,000.00	16,000.00	–	–	–
Pepperell	–	–	50,000.00	–	–	5,500.00	5,500.00	36,000.00	–	–	72.89
Sharon	55,000.00	7,500.00	90,000.00	–	–	–	5,000.00	70,000.00	–	–	–
Manchester	–	–	140,000.00	–	–	8,000.00	6,000.00	140,000.00	–	–	–
Lancaster	15,000.00	–	62,500.00	–	–	3,000.00	–	82,500.00	–	–	1,884.99
Norton	–	–	50,000.00	–	–	2,150.00	1,500.00	50,000.00	–	–	–
East Longmeadow	–	–	70,000.00	–	–	4,000.00	1,500.00	60,000.00	–	–	–
Swansea	–	–	46,000.00	–	–	3,000.00	–	40,000.00	–	–	–
Hopkinton	–	–	40,000.00	–	2,228.26	2,000.00	–	40,000.00	–	–	–
Ashland	11,000.00	–	48,000.00	–	–	–	2,500.00	40,000.00	–	–	–
Weston	–	100,000.00	75,000.00	–	–	2,000.00	–	75,000.00	–	–	–
Shirley	–	–	20,000.00	–	–	500.00	–	20,000.00	–	–	–
Millville	4,500.00	–	46,000.00	–	–	5,600.00	–	54,790.50	–	–	–

[1] Includes $350 cemetery loan.

TABLE IV. — *Debt Transactions for 1921 Classified by Character of Obligation* — Continued.

TOWNS. (Population under 5,000)	INCURRED					CANCELLED					
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
Groton	–	–	$125,000.00	–	–	$17,500.00	–	$125,000.00	–	–	–
Douglas	$9,000.00	–	19,000.00	–	–	–	$2,000.00	19,000.00	–	–	–
Avon	–	–	54,500.00	–	–	1,500.00	500.00	57,500.00	–	–	–
Merrimac	–	–	25,000.00	–	–	1,700.00	4,350.00	33,000.00	–	–	–
Acton	27,250.00	–	50,000.00	–	$6,039.79	3,750.00	–	50,000.00	$10,000.00	–	–
Bellingham	1,600.00	–	35,000.00	–	–	3,900.00	–	28,000.00	–	–	–
Rehoboth	–	–	30,000.00	–	–	–	–	20,000.00	–	–	–
Belchertown	–	–	10,000.00	–	–	–	–	10,000.00	–	–	–
Ashburnham	4,500.00	–	60,497.97	–	–	–	1,650.00	45,700.00	–	–	–
Georgetown	–	–	15,000.00	–	–	–	2,000.00	15,000.00	–	–	–
Charlton	–	–	54,500.00	–	–	–	–	48,000.00	–	–	–
Wayland	–	–	89,000.00	–	–	5,900.00	–	77,000.00	–	–	–
Hanson	6,000.00	–	30,000.00	–	–	–	–	25,000.00	–	–	–
Williamsburg	–	–	25,000.00	–	–	1,950.00	500.00	22,000.00	–	–	–
Harwich	–	–	48,000.00	–	–	2,400.00	–	45,000.00	–	–	–
Southborough	–	–	35,000.00	–	–	5,000.00	–	35,000.00	–	–	–
Northfield	–	–	37,000.00	–	–	3,360.00	–	36,000.00	–	–	–
Hull	221,000.00	–	295,000.00	–	–	37,100.00	1,000.00	240,000.00	–	–	–
Stockbridge	–	$35,000.00	65,000.00	$35,000.00	–	18,000.00	–	50,000.00	35,000.00	–	–
Northborough	–	–	30,000.00	–	–	–	–	27,500.00	–	–	–
Rutland	3,500.00	–	37,500.00	–	–	800.00	1,000.00	32,000.00	–	–	–
Chatham	3,600.00	–	15,000.00	–	–	2,900.00	–	15,000.00	–	–	–
Salisbury	–	–	70,000.00	–	–	6,000.00	–	50,000.00	–	–	–
Raynham	–	–	17,000.00	–	–	3,000.00	–	17,000.00	–	–	–
Upton	–	–	14,000.00	–	658.54	–	–	14,000.00	–	–	–
Lunenburg	–	–	20,000.00	–	–	–	–	20,000.00	–	–	–
Hamilton	–	–	75,000.00	–	–	1,980.00	–	70,000.00	–	–	–
West Boylston	10,000.00	–	–	–	–	–	1,000.00	–	–	–	–
Colrain	–	–	25,000.00	–	–	–	–	25,000.00	–	–	–
Townsend	–	–	44,000.00	–	712.68	900.00	–	38,000.00	–	–	–
Sturbridge	–	–	20,000.00	–	–	–	–	16,000.00	–	–	–
Sherborn	–	–	44,000.00	–	2,484.36	1,000.00	–	52,000.00	–	–	–

Duxbury	–	–	70,000.00	10,000.00	–	12,200.00	–	70,000.00	10,000.00	–	–
Dennis	–	–	15,000.00	–	–	2,000.00	–	20,000.00	–	–	–
Freetown	5,000.00	–	52,000.00	–	–	4,500.00	–	44,500.00	–	–	$975.94
West Newbury	–	–	30,400.00	–	–	1,000.00	–	29,900.00	–	–	–
Millis	–	2,500.00	34,000.00	–	–	5,350.00	750.00	34,000.00	800.00	–	3,036.20
Essex	2,400.00	–	15,000.00	–	–	–	–	15,000.00	–	–	–
Cheshire	–	–	19,000.00	–	–	1,340.00	–	16,000.00	–	–	–
Sandwich	–	–	30,000.00	1,000.00	–	4,500.00	–	26,000.00	–	–	–
Brookfield	–	–	20,000.00	–	–	2,500.00	1,500.00	20,000.00	–	–	–
Shelburne	–	–	25,000.00	–	–	–	–	25,000.00	–	–	–
Sheffield	–	–	8,000.00	–	37.50	–	–	8,000.00	–	–	–
Buckland	–	–	10,000.00	–	–	2,000.00	–	10,000.00	–	–	–
Huntington	–	–	23,000.00	–	–	3,200.00	–	20,500.00	–	–	–
Lakeville	3,800.00	–	17,000.00	–	–	5,400.00	–	17,000.00	–	–	–
Marshfield	–	–	75,000.00	–	–	2,000.00	–	60,000.00	–	–	–
Plainville	–	–	35,000.00	–	–	500.00	1,400.00	40,000.00	–	–	–
Bedford	–	–	50,000.00	–	–	3,000.00	2,400.00	45,000.00	–	–	–
Pembroke	21,000.00	–	45,000.00	–	–	5,000.00	–	40,000.00	–	–	2.85
Westwood	–	–	20,000.00	–	–	3,000.00	–	20,000.00	–	–	–
Norwell	8,500.00	–	50,000.00	–	–	4,000.00	–	42,500.00	–	–	–
Westminster	–	–	11,500.00	–	–	8,000.00	–	11,500.00	–	–	–
Nahant	–	–	72,000.00	–	–	4,500.00	–	72,000.00	–	–	–
Sterling	4,500.00	1,000.00	20,000.00	–	–	–	2,850.00	20,000.00	–	–	–
Newbury	–	–	17,000.00	–	–	–	–	17,000.00	–	–	–
Chester	–	–	36,600.00	–	–	1,250.00	–	29,500.00	–	–	–
Erving	–	–	9,000.00	–	–	5,000.00	–	9,000.00	–	–	–
Sunderland	–	–	16,000.00	–	–	2,200.00	–	16,000.00	–	–	–
Marion	6,000.00	–	60,000.00	–	603.79	1,250.00	4,000.00	65,000.00	–	–	–
North Reading	2,500.00	–	43,300.00	–	–	3,250.00	–	43,000.00	–	–	3,050.94
West Brookfield	–	–	12,000.00	–	–	–	2,000.00	12,000.00	–	–	–
Littleton	–	–	32,000.00	–	–	3,000.00	3,000.00	32,000.00	–	–	–
Mattapoisett	5,291.88	2,900.00	29,000.00	–	–	4,900.00	3,600.00	29,000.00	–	–	–
Tisbury	10,525.00	–	7,000.00	–	–	4,255.00	3,000.00	7,000.00	–	–	–
Rowley	–	–	12,000.00	–	–	500.00	400.00	12,000.00	–	–	–
Russell	–	12,000.00	10,000.00	–	–	2,900.00	2,400.00	20,000.00	10,000.00	–	–
Whately	18,000.00	–	14,000.00	–	1,308.59	5,500.00	–	14,000.00	–	–	–
Yarmouth	–	–	30,000.00	–	3,556.04	3,000.00	–	25,000.00	–	–	3,633.74
Middleton	–	–	28,000.00	–	–	1,100.00	500.00	27,000.00	–	–	–
Southwick	–	12,500.00	39,500.00	–	–	700.00	1,500.00	28,300.00	–	–	–
Edgartown	–	–	9,000.00	–	–	899.90	–	9,000.00	–	–	–

TABLE IV. — *Debt Transactions for 1921 Classified by Character of Obligation* — Continued.

Towns. (Population under 5,000)	Incurred					Cancelled					
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
Lynnfield	$6,000.00	–	$29,000.00	–	–	$3,500.00	–	$30,000.00	–	–	–
Norfolk	–	–	35,000.00	–	–	600.00	–	37,000.00	–	–	–
Clarksburg	–	–	3,500.00	–	$846.97	500.00	–	3,500.00	–	–	–
Sudbury	10,000.00	–	47,500.00	–	–	1,500.00	–	45,000.00	–	–	–
Stow	5,000.00	–	15,000.00	–	–	7,500.00	–	15,000.00	–	–	–
Wenham	–	–	35,000.00	–	–	2,500.00	–	35,000.00	–	–	–
Hinsdale	–	–	12,000.00	–	–	–	–	12,000.00	–	–	–
West Stockbridge	–	–	15,000.00	–	–	1,000.00	–	18,000.00	–	–	–
Lanesborough	–	–	–	–	–	980.00	–	–	–	–	–
Oak Bluffs	13,000.00	–	45,000.00	–	–	2,000.00	–	40,000.00	–	–	–
Rochester	–	–	11,000.00	–	–	–	–	11,000.00	–	–	–
Hubbardston	–	–	28,000.00	–	–	1,200.00	–	22,660.00	–	–	–
Tyngsborough	–	–	22,000.00	–	–	1,600.00	–	20,000.00	–	–	–
Lincoln	–	–	26,500.00	–	–	3,000.00	$1,000.00	25,000.00	–	–	–
Orleans	–	–	–	–	–	–	–	–	–	–	–
New Marlborough	–	–	28,000.00	–	–	500.00	–	27,000.00	–	–	–
Conway	–	–	6,500.00	–	2,349.03	1,250.00	–	2,000.00	–	–	$695.64
Mendon	–	–	14,000.00	–	–	650.00	–	13,000.00	–	–	–
Berkley	–	–	14,000.00	–	–	–	–	12,000.00	–	–	–
Topsfield	10,000.00	–	25,500.00	–	–	–	–	25,500.00	–	–	–
Carver	4,000.00	–	45,000.00	–	–	1,350.00	–	45,000.00	–	–	–
Burlington	–	–	28,000.00	–	–	1,000.00	–	21,000.00	–	–	–
Gill	–	–	6,000.00	$3,000.00	–	–	–	4,000.00	–	–	486.46
Ashfield	–	–	23,000.00	–	–	–	–	23,000.00	–	–	–
Berlin	–	–	15,000.00	–	568.63	–	–	14,000.00	–	–	–
Dover	60,000.00	–	35,000.00	–	–	–	–	35,000.00	–	–	–
Ashby	–	–	8,000.00	–	–	–	–	8,000.00	–	–	–
Wellfleet	–	–	27,000.00	–	–	3,025.00	–	23,000.00	–	–	–
Royalston	–	–	15,000.00	–	–	–	–	16,000.00	–	–	–
Southampton	–	–	6,000.00	–	–	500.00	–	6,000.00	–	–	–
Charlemont	–	–	4,000.00	–	–	–	–	4,000.00	–	–	–
Boylston	–	–	5,000.00	–	–	–	1,100.00	13,000.00	–	–	–

Enfield	—	—	13,000.00	—	—	—	—	—	9,000.00	—	—	—	—
East Brookfield	—	—	10,000.00	—	—	—	—	—	5,000.00	—	—	—	—
Granby	—	—	10,000.00	—	—	—	—	—	10,000.00	—	—	—	—
Brimfield	—	—	24,000.00	—	—	—	—	—	24,000.00	—	—	—	—
Bernardston	—	—	4,000.00	—	—	—	—	—	4,000.00	—	—	—	61.55
Bolton	—	—	14,000.00	—	—	200.00	—	—	12,000.00	—	—	—	—
Leverett	—	—	3,500.00	—	—	—	—	—	3,500.00	—	—	—	—
Brewster	—	—	21,000.00	—	—	1,000.00	—	—	22,000.00	—	—	—	—
Princeton	—	—	15,000.00	—	—	4,000.00	1,000.00	—	15,000.00	—	—	—	—
Becket	—	—	14,850.00	—	151.01	—	—	—	13,300.00	—	—	—	—
Granville	—	—	8,000.00	—	922.08	—	—	—	12,000.00	—	—	—	—
Petersham	—	—	—	—	—	—	—	—	—	—	—	—	—
Hampden	—	—	5,000.00	—	—	500.00	—	—	7,400.00	—	—	—	—
Dana	—	—	18,000.00	—	—	650.00	925.00	—	17,000.00	$4,475.00	—	—	—
Boxford	—	—	10,000.00	—	—	—	—	—	10,000.00	—	—	—	—
Halifax	2,000.00	—	20,000.00	—	—	2,500.00	—	—	16,000.00	—	—	—	—
Richmond	—	—	8,000.00	—	—	—	—	—	8,000.00	—	—	—	—
Truro	—	—	10,000.00	—	—	1,000.00	—	—	10,500.00	—	—	—	—
New Salem	—	—	1,000.00	—	—	—	—	—	1,000.00	—	—	—	—
Pelham	—	—	7,000.00	—	—	700.00	—	—	7,000.00	—	—	—	—
Cummington	—	—	10,000.00	—	—	—	—	—	11,000.00	—	—	—	—
Paxton	—	$1,600.00	13,850.00	—	—	4,000.00	1,000.00	—	9,000.00	—	—	—	—
Blandford	—	—	5,000.00	—	3,826.02	1,530.00	—	—	5,000.00	—	—	—	55.20
Oakham	—	—	4,000.00	—	—	—	—	—	4,000.00	—	—	—	—
Plympton	6,469.96	—	12,500.00	—	—	2,700.00	—	—	6,000.00	—	—	—	—
Hancock	—	—	4,000.00	—	—	—	—	—	4,000.00	—	—	—	—
Carlisle	—	—	15,000.00	—	1,558.60	500.00	—	—	14,000.00	—	—	—	—
Sandisfield	—	—	3,000.00	—	—	850.00	—	—	3,000.00	—	—	—	—
Chesterfield	—	—	2,000.00	—	—	—	—	—	2,000.00	—	—	—	—
Egremont	—	—	9,000.00	—	—	—	—	—	9,000.00	—	—	—	—
Savoy	—	—	5,500.00	—	2,200.01	800.00	—	—	5,500.00	—	—	—	191.69
Eastham	1,450.00	—	—	—	—	—	—	—	—	—	—	—	—
Wales	—	—	4,500.00	—	—	—	—	—	2,500.00	—	—	—	—
Worthington	—	—	9,000.00	—	—	—	—	—	11,500.00	—	—	—	150.65
Windsor	—	—	6,000.00	—	—	—	—	—	6,000.00	—	—	—	—
Greenwich	—	—	1,500.00	—	—	—	—	—	1,500.00	—	—	$50.00	—
New Braintree	—	—	9,000.00	—	—	—	—	—	8,000.00	—	—	—	—
Hawley	—	—	2,000.00	—	—	—	—	—	2,000.00	—	—	—	—
Otis	—	—	3,500.00	—	—	500.00	—	—	5,500.00	—	—	—	—
Phillipston	—	—	6,000.00	—	—	—	—	—	6,000.00	—	—	—	—

TABLE IV. — *Debt Transactions for 1921 Classified by Character of Obligation* — Concluded.

Towns. (Population under 5,000)	Incurred					Cancelled					
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
Dunstable	–	–	$3,000.00	–	–	–	$250.00	$3,000.00	–	–	–
Wendell	–	–	1,000.00	–	–	–	–	1,000.00	–	–	–
West Tisbury	–	–	–	–	$11.34	–	–	–	–	–	–
Rowe	–	–	2,000.00	–	–	$150.00	–	2,000.00	–	–	–
Plainfield	–	–	1,200.00	–	3,299.57	200.00	–	1,000.00	–	–	$1,841.64
Leyden	–	–	4,000.00	–	98.09	270.00	–	4,000.00	–	–	–
Warwick	–	–	8,000.00	–	–	–	–	7,000.00	–	–	–
Heath	–	–	2,000.00	–	1,332.15	–	–	3,000.00	–	–	220.21
Westhampton	–	–	–	–	–	–	–	–	–	–	–
Boxborough	–	–	10,000.00	–	–	–	–	6,000.00	–	–	–
Florida	–	–	8,000.00	–	25.74	–	–	16,000.00	–	–	29.02
Monterey	–	–	2,000.00	–	–	200.00	–	2,000.00	–	–	–
Middlefield	–	–	3,000.00	–	–	–	–	3,000.00	–	–	–
Tyringham	–	–	8,000.00	–	–	–	–	8,000.00	–	–	–
Alford	–	–	1,000.00	–	83.08	–	–	500.00	–	–	171.25
Mashpee	$2,000.00	–	10,500.00	–	–	300.00	–	8,000.00	–	–	–
Shutesbury	–	–	–	–	–	–	–	–	–	–	–
Chilmark	–	–	3,413.67	–	–	–	–	3,413.67	–	–	–
Washington	–	–	6,000.00	–	–	–	–	6,000.00	–	–	233.46
Prescott	–	–	2,200.00	–	–	–	–	2,000.00	–	–	296.29
Montgomery	–	–	–	–	–	130.00	–	–	–	–	–
Goshen	–	–	1,000.00	–	1,305.90	1,000.00	–	1,000.00	–	–	592.79
Tolland	–	–	–	–	–	–	–	–	–	–	–
Monroe	–	–	–	–	–	–	–	–	–	–	–
Holland	–	–	1,000.00	–	2.90	–	–	1,000.00	–	–	–
Peru	–	–	2,000.00	–	–	–	–	2,000.00	–	–	–
Gay Head	–	–	600.00	–	–	–	–	600.00	–	–	–
Gosnold	–	–	2,000.00	–	–	–	–	2,000.00	–	–	–
New Ashford	–	–	–	–	–	100.00	–	–	–	–	–
Mount Washington	–	–	–	–	–	–	–	–	–	–	–
242 Towns	**$1,205,335.40**	**$235,500.00**	**$8,505,412.64**	**$58,150.00**	**$37,272.45**	[1] **$686,434.90**	**$157,391.67**	**$7,929,265.17**	**$77,275.00**	**$50.00**	**$22,786.34**

[1] Includes $350 cemetery loan.

TABLE V. — *Sinking and Loan Fund Payments to the State — 1921.*

TOWNS. (Population under 5,000)	AGGREGATES	Grade Crossings	METROPOLITAN			
			Totals	Sewer	Park	Water
Cohasset	$7.78	–	$7.78	–	$7.78	–
Weston	852.40	–	852.40	–	852.40	–
Hull	536.07	–	536.07	–	536.07	–
Westwood	144.84	$18.75	126.09	–	126.09	–
Nahant	680.01	–	680.01	–	213.80	$466.21
Dover	140.72	–	140.72	–	140.72	–
Totals	**$2,361.82**	**$18.75**	**$2,343.07**	**–**	**$1,876.86**	**$466.21**

The following towns under 5,000 population made no sinking and loan fund payments in 1921 to the State on account of grade crossings. These towns are not in the Metropolitan sewer, park or water systems.

Acton
Acushnet
Alford
Ashburnham
Ashby
Ashfield
Ashland
Auburn
Avon
Ayer
Barnstable
Barre
Becket
Bedford
Belchertown
Bellingham
Berkley
Berlin
Bernardston
Billerica
Blackstone
Blandford
Bolton
Bourne
Boxborough
Boxford
Boylston
Brewster
Brimfield
Brookfield
Buckland
Burlington
Carlisle
Carver
Charlemont
Charlton
Chatham
Cheshire
Chester
Chesterfield
Chilmark
Clarksburg
Colrain
Conway
Cummington
Dalton
Dana
Deerfield
Dennis
Dighton
Douglas
Dudley
Dunstable
Duxbury
East Bridgewater
East Brookfield
Eastham
East Longmeadow
Edgartown
Egremont
Enfield
Erving
Essex
Falmouth
Florida
Foxborough
Freetown
Gay Head
Georgetown
Gill
Goshen
Gosnold
Granby
Granville
Greenwich
Groton
Groveland
Hadley
Halifax
Hamilton
Hampden
Hancock
Hanover
Hanson
Hardwick
Harvard
Harwich
Hatfield
Hawley
Heath
Hinsdale
Holbrook
Holden
Holland
Holliston
Hopedale
Hopkinton
Hubbardston
Huntington
Kingston
Lakeville
Lancaster
Lanesborough
Lee
Leicester
Lenox
Leverett
Leyden
Lincoln
Littleton
Longmeadow
Lunenburg
Lynnfield
Manchester
Marion
Marshfield
Mashpee
Mattapoisett
Medfield
Medway
Mendon
Merrimac
Middlefield
Middleton
Millis
Millville
Monroe
Monson
Monterey
Montgomery
Mount Washington
Nantucket
New Ashford
New Braintree
Newbury
New Marlborough
New Salem
Norfolk
Northborough
North Brookfield
Northfield
North Reading
Norton
Norwell
Oak Bluffs
Oakham
Orleans
Otis
Oxford
Paxton
Pelham
Pembroke
Pepperell
Peru
Petersham
Phillipston
Plainfield
Plainville
Plympton
Prescott
Princeton
Provincetown
Randolph
Raynham
Rehoboth
Richmond
Rochester
Rockport
Rowe
Rowley
Royalston
Russell
Rutland
Salisbury
Sandisfield
Sandwich
Savoy
Scituate
Seekonk
Sharon
Sheffield
Shelburne
Sherborn
Shirley
Shrewsbury
Shutesbury
Somerset
Southampton
Southborough
Southwick
Sterling
Stockbridge
Stow
Sturbridge
Sudbury
Sunderland
Sutton
Swansea
Templeton
Tewksbury
Tisbury
Tolland
Topsfield
Townsend
Truro
Tyngsborough
Tyringham
Upton
Wales
Wareham
Warren
Warwick
Washington
Wayland
Wellfleet
Wendell
Wenham
West Boylston
West Bridgewater
West Brookfield
Westford
Westhampton
Westminster
West Newbury
Westport
West Stockbridge
West Tisbury
Whately
Wilbraham
Williamsburg
Williamstown
Wilmington
Windsor
Worthington
Wrentham
Yarmouth

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1921.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Barnstable	$21,000.00	$21,000.00	–	–	100.0	–	–
Monson	11,000.00	11,000.00	–	–	100.0	–	–
Randolph	12,200.00	10,700.00	$1,500.00	–	87.7	12.3	–
Tewksbury	7,000.00	7,000.00	–	–	100.0	–	–
Wareham	32,000.00	32,000.00	–	–	100.0	–	–
Blackstone	6,000.00	6,000.00	–	–	100.0	–	–
Provincetown	6,700.00	6,700.00	–	–	100.0	–	–
Foxborough	2,000.00	2,000.00	–	–	100.0	–	–
Lee	8,750.00	8,750.00	–	–	100.0	–	–
Templeton	4,716.67	4,716.67	–	–	100.0	–	–
Auburn	4,005.00	4,005.00	–	–	100.0	–	–
Rockport	14,000.00	14,000.00	–	–	100.0	–	–
Oxford	5,085.00	5,085.00	–	–	100.0	–	–
Shrewsbury	10,600.00	10,600.00	–	–	100.0	–	–
Dudley	6,000.00	6,000.00	–	–	100.0	–	–
Billerica	17,300.00	15,500.00	1,800.00	–	89.6	10.4	–
Leicester	9,075.00	9,075.00	–	–	100.0	–	–
Medfield	1,500.00	1,500.00	–	–	100.0	–	–
Somerset	2,300.00	2,300.00	–	–	100.0	–	–
Falmouth	22,500.00	22,500.00	–	–	100.0	–	–
East Bridgewater	17,900.00	17,900.00	–	–	100.0	–	–
Warren	5,550.00	5,550.00	–	–	100.0	–	–
Barre	1,000.00	1,000.00	–	–	100.0	–	–
Westford	2,700.00	2,700.00	–	–	100.0	–	–
Holbrook	9,650.00	6,900.00	2,750.00	–	71.5	28.5	–
Westport	17,650.00	17,650.00	–	–	100.0	–	–
Hardwick	1,500.00	1,500.00	–	–	100.0	–	–
Acushnet	8,750.00	8,750.00	–	–	100.0	–	–
Ayer	8,950.00	8,950.00	–	–	100.0	–	–
Holden	3,200.00	3,200.00	–	–	100.0	–	–
Medway	7,000.00	7,000.00	–	–	100.0	–	–
West Bridgewater	9,700.00	9,700.00	–	–	100.0	–	–
Seekonk	3,000.00	3,000.00	–	–	100.0	–	–
Wrentham	2,700.00	2,700.00	–	–	100.0	–	–
Deerfield	2,500.00	2,500.00	–	–	100.0	–	–
Nantucket	7,000.00	7,000.00	–	–	100.0	–	–
Hadley	4,960.00	[1] 4,960.00	–	–	100.0	–	–
Holliston	500.00	500.00	–	–	100.0	–	–
Lenox	5,000.00	5,000.00	–	–	100.0	–	–
Hatfield	2,918.00	2,000.00	918.00	–	68.5	31.5	–
Groveland	6,850.00	6,850.00	–	–	100.0	–	–
Cohasset	9,007.78	9,000.00	–	$7.78	99.9	–	0.1
Longmeadow	15,500.00	15,100.00	400.00	–	97.4	2.6	–
North Brookfield	7,000.00	7,000.00	–	–	100.0	–	–
Wilmington	2,650.00	2,650.00	–	–	100.0	–	–
Sutton	2,900.00	2,900.00	–	–	100.0	–	–
Hanover	8,500.00	8,500.00	–	–	100.0	–	–
Dighton	20,200.00	20,200.00	–	–	100.0	–	–
Harvard	3,500.00	3,500.00	–	–	100.0	–	–
Scituate	8,650.00	8,650.00	–	–	100.0	–	–
Bourne	16,450.00	16,450.00	–	–	100.0	–	–
Kingston	3,500.00	3,500.00	–	–	100.0	–	–
Pepperell	10,500.00	[2] 10,500.00	–	–	100.0	–	–
Sharon	5,000.00	5,000.00	–	–	100.0	–	–
Manchester	14,000.00	14,000.00	–	–	100.0	–	–
Lancaster	3,000.00	3,000.00	–	–	100.0	–	–
Norton	3,650.00	3,650.00	–	–	100.0	–	–
East Longmeadow	5,500.00	5,500.00	–	–	100.0	–	–
Swansea	1,000.00	1,000.00	–	–	100.0	–	–
Hopkinton	2,400.00	2,000.00	400.00	–	83.3	16.7	–
Ashland	2,500.00	2,500.00	–	–	100.0	–	–
Weston	2,852.40	2,000.00	–	852.40	70.1	–	29.9
Shirley	500.00	500.00	–	–	100.0	–	–
Millville	5,600.00	5,600.00	–	–	100.0	–	–
Groton	17,500.00	17,500.00	–	–	100.0	–	–
Douglas	2,000.00	2,000.00	–	–	100.0	–	–
Avon	2,000.00	2,000.00	–	–	100.0	–	–
Merrimac	6,050.00	6,050.00	–	–	100.0	–	–
Acton	3,750.00	3,750.00	–	–	100.0	–	–
Bellingham	3,900.00	3,900.00	–	–	100.0	–	–
Ashburnham	1,650.00	1,650.00	–	–	100.0	–	–
Georgetown	2,000.00	2,000.00	–	–	100.0	–	–
Wayland	5,900.00	5,900.00	–	–	100.0	–	–
Williamsburg	3,450.00	2,450.00	1,000.00	–	71.0	29.0	–
Harwich	2,400.00	2,400.00	–	–	100.0	–	–
Southborough	5,000.00	5,000.00	–	–	100.0	–	–
Northfield	3,360.00	3,360.00	–	–	100.0	–	–
Hull	30,686.07	26,350.00	3,800.00	536.07	85.9	12.4	1.7
Stockbridge	18,000.00	18,000.00	–	–	100.0	–	–
Rutland	1,800.00	1,800.00	–	–	100.0	–	–

[1] Includes $960 paid county of Hampden on account of Connecticut River Bridge.

[2] Serial loans amounting to $500 were paid from proceeds of sale of electric light plant.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1921 —* Continued.

Towns. (Population under 5,000)	Totals	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	Percentages		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Chatham	$2,900.00	$2,900.00	–	–	100.0	–	–
Salisbury	6,000.00	6,000.00	–	–	100.0	–	–
Raynham	3,000.00	3,000.00	–	–	100.0	–	–
Hamilton	1,980.00	1,980.00	–	–	100.0	–	–
West Boylston	1,000.00	1,000.00	–	–	100.0	–	–
Townsend	900.00	900.00	–	–	100.0	–	–
Sherborn	1,000.00	1,000.00	–	–	100.0	–	–
Duxbury	12,200.00	12,200.00	–	–	100.0	–	–
Dennis	2,000.00	2,000.00	–	–	100.0	–	–
Freetown	4,500.00	4,500.00	–	–	100.0	–	–
West Newbury	–	[1] –	–	–	–	–	–
Millis	6,849.05	6,100.00	$749.05	–	89.1	10.9	–
Cheshire	1,340.00	1,340.00	–	–	100.0	–	–
Sandwich	4,500.00	4,500.00	–	–	100.0	–	–
Brookfield	4,000.00	4,000.00	–	–	100.0	–	–
Buckland	2,275.00	2,000.00	275.00	–	87.9	12.1	–
Huntington	3,200.00	3,200.00	–	–	100.0	–	–
Lakeville	5,400.00	5,400.00	–	–	100.0	–	–
Marshfield	4,000.00	[2] 4,000.00	–	–	100.0	–	–
Plainville	1,900.00	1,900.00	–	–	100.0	–	–
Bedford	5,400.00	5,400.00	–	–	100.0	–	–
Pembroke	5,000.00	5,000.00	–	–	100.0	–	–
Westwood	3,144.84	3,000.00	–	$144.84	95.4	–	4.6
Norwell	6,000.00	[2] 6,000.00	–	–	100.0	–	–
Westminster	1,000.00	[3] 1,000.00	–	–	100.0	–	–
Nahant	5,180.01	4,500.00	–	680.01	86.9	–	13.1
Sterling	2,850.00	2,850.00	–	–	100.0	–	–
Chester	1,250.00	1,250.00	–	–	100.0	–	–
Erving	5,000.00	5,000.00	–	–	100.0	–	–
Sunderland	2,200.00	2,200.00	–	–	100.0	–	–
Marion	5,250.00	5,250.00	–	–	100.0	–	–
North Reading	3,250.00	3,250.00	–	–	100.0	–	–
West Brookfield	2,000.00	2,000.00	–	–	100.0	–	–
Littleton	6,000.00	6,000.00	–	–	100.0	–	–
Mattapoisett	8,500.00	8,500.00	–	–	100.0	–	–
Tisbury	7,255.00	7,255.00	–	–	100.0	–	–
Rowley	900.00	900.00	–	–	100.0	–	–
Russell	5,300.00	5,300.00	–	–	100.0	–	–
Whately	5,500.00	5,500.00	–	–	100.0	–	–
Yarmouth	3,000.00	3,000.00	–	–	100.0	–	–
Middleton	1,600.00	1,600.00	–	–	100.0	–	–
Southwick	2,200.00	2,200.00	–	–	100.0	–	–
Edgartown	899.90	899.90	–	–	100.0	–	–
Lynnfield	2,500.00	[4] 2,500.00	–	–	100.0	–	–
Norfolk	600.00	600.00	–	–	100.0	–	–
Clarksburg	500.00	500.00	–	–	100.0	–	–
Sudbury	1,500.00	1,500.00	–	–	100.0	–	–
Stow	7,500.00	7,500.00	–	–	100.0	–	–
Wenham	2,500.00	2,500.00	–	–	100.0	–	–
West Stockbridge	1,000.00	1,000.00	–	–	100.0	–	–
Lanesborough	980.00	980.00	–	–	100.0	–	–
Oak Bluffs	2,000.00	2,000.00	–	–	100.0	–	–
Hubbardston	1,200.00	1,200.00	–	–	100.0	–	–
Tyngsborough	1,600.00	1,600.00	–	–	100.0	–	–
Lincoln	2,500.00	[5] 1,000.00	1,500.00	–	40.0	60.0	–
New Marlborough	500.00	500.00	–	–	100.0	–	–
Conway	1,250.00	1,250.00	–	–	100.0	–	–
Mendon	650.00	650.00	–	–	100.0	–	–
Carver	1,350.00	1,350.00	–	–	100.0	–	–
Burlington	1,000.00	1,000.00	–	–	100.0	–	–
Dover	140.72	–	–	140.72	–	–	100.0
Wellfleet	3,025.00	3,025.00	–	–	100.0	–	–
Southampton	500.00	500.00	–	–	100.0	–	–
Boylston	1,100.00	1,100.00	–	–	100.0	–	–
Bolton	200.00	200.00	–	–	100.0	–	–
Brewster	1,000.00	1,000.00	–	–	100.0	–	–
Princeton	5,000.00	5,000.00	–	–	100.0	–	–
Hampden	500.00	500.00	–	–	100.0	–	–
Dana	1,575.00	1,575.00	–	–	100.0	–	–
Halifax	2,500.00	2,500.00	–	–	100.0	–	–
Truro	1,000.00	1,000.00	–	–	100.0	–	–
Pelham	700.00	700.00	–	–	100.0	–	–
Paxton	5,000.00	5,000.00	–	–	100.0	–	–
Blandford	1,530.00	1,530.00	–	–	100.0	–	–

[1] Serial loans amounting to $1,000 were paid from trust funds.
[2] Includes $2,000 paid county of Plymouth on account of Union Bridge.
[3] Serial loans amounting to $7,000 were paid from trust funds.
[4] Serial loans amounting to $1,000 were paid from investment funds.
[5] Serial loans amounting to $3,000 were paid from investment funds.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1921* — Concluded.

Towns. (Population under 5,000)	Totals	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	Percentages		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Plympton	$2,700.00	$2,700.00	–	–	100.0	–	–
Carlisle	533.00	500.00	$33.00	–	93.8	6.2	–
Sandisfield	850.00	850.00	–	–	100.0	–	–
Savoy	800.00	800.00	–	–	100.0	–	–
Greenwich	50.00	50.00	–	–	100.0	–	–
Otis	500.00	500.00	–	–	100.0	–	–
Dunstable	250.00	250.00	–	–	100.0	–	–
Rowe	150.00	150.00	–	–	100.0	–	–
Plainfield	200.00	200.00	–	–	100.0	–	–
Leyden	270.00	270.00	–	–	100.0	–	–
Monterey	200.00	200.00	–	–	100.0	–	–
Mashpee	300.00	300.00	–	–	100.0	–	–
Montgomery	130.00	130.00	–	–	100.0	–	–
Goshen	1,000.00	1,000.00	–	–	100.0	–	–
New Ashford	100.00	100.00	–	–	100.0	–	–
Totals	**$815,073.44**	**$797,586.57**	**$15,125.05**	**$2,361.82**	**97.9**	**1.8**	**0.3**

The following towns showed no payment on account of funded or fixed debt: —

Alford	Eastham	Lunenburg	Sheffield
Ashby	Egremont	Middlefield	Shelburne
Ashfield	Enfield	Monroe	Shutesbury
Becket	Essex	Mount Washington	Sturbridge
Belchertown	Florida	New Braintree	Tolland
Berkley	Gay Head	Newbury	Topsfield
Berlin	Gill	New Salem	Tyringham
Bernardston	Gosnold	Northborough	Upton
Boxborough	Granby	Oakham	Wales
Boxford	Granville	Orleans	Warwick
Brimfield	Hancock	Peru	Washington
Charlemont	Hanson	Petersham	Wendell
Charlton	Hawley	Phillipston	Westhampton
Chesterfield	Heath	Prescott	West Tisbury
Chilmark	Hinsdale	Rehoboth	Wilbraham
Colrain	Holland	Richmond	Williamstown
Cummington	Hopedale	Rochester	Windsor
Dalton	Leverett	Royalston	Worthington
East Brookfield			

Division C

Cash Balances

TABLE VII. — *Cash Balances.*

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1921						CASH AT END OF 1921					
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Barnstable	$35,238.51	$35,238.51	–	–	–	–	$36,403.29	$36,403.29	–	–	–	–
Monson	9,115.99	9,115.99	–	–	–	–	6,458.36	6,458.36	–	–	–	–
Randolph	10,875.56	10,608.03	$267.53	–	–	–	12,113.27	12,045.74	$67.53	–	–	–
Tewksbury	2,923.17	2,923.17	–	–	–	–	3,998.65	3,998.65	–	–	–	–
Wareham	164,712.38	164,712.38	–	–	–	–	84,960.75	84,960.75	–	–	–	–
Blackstone	3,443.41	3,443.41	–	–	–	–	3,591.02	3,591.02	–	–	–	–
Provincetown	13,336.94	13,336.94	–	–	–	–	5,817.09	5,817.09	–	–	–	–
Foxborough	12,081.44	12,081.44	–	–	–	–	11,935.57	11,935.57	–	–	–	–
Lee	502.42	502.42	–	–	–	–	4,313.97	4,313.97	–	–	–	–
Templeton	5,870.24	5,870.24	–	–	–	–	31,885.74	31,885.74	–	–	–	–
Auburn	8,742.23	8,639.80	–	$102.43	–	–	13,184.57	13,053.72	–	$130.85	–	–
Rockport	3,929.68	3,390.32	–	–	$539.36	–	17,383.51	15,914.12	–	–	$1,469.39	–
Oxford	32,576.94	32,112.08	–	–	464.86	–	21,121.94	20,682.71	–	–	439.23	–
Dalton	11,721.52	11,721.52	–	–	–	–	12,699.77	11,855.64	–	477.50	366.63	–
Shrewsbury	13,481.06	12,799.11	–	138.63	543.32	–	21,606.69	21,294.27	–	208.63	103.79	–
Williamstown	16,131.45	16,131.45	–	–	–	–	9,467.44	9,467.44	–	–	–	–
Dudley	11,564.84	11,564.84	–	–	–	–	5,704.44	5,704.44	–	–	–	–
Billerica	44,951.98	44,951.98	–	–	–	–	9,861.94	9,861.94	–	–	–	–
Leicester	4,336.29	4,336.29	–	–	–	–	1,179.22	1,179.22	–	–	–	–
Medfield	7,466.70	7,424.20	–	42.50	–	–	8,011.07	7,968.57	–	42.50	–	–
Somerset	2,860.68	2,860.68	–	–	–	–	2,084.70	2,084.70	–	–	–	–
Falmouth	30,316.01	27,938.26	–	1,318.51	959.24	$100.00	43,513.81	42,221.31	–	247.83	944.67	$100.00
East Bridgewater	18,848.11	18,765.74	–	–	82.37	–	16,062.09	15,829.47	–	–	232.62	–
Warren	1,644.74	1,644.74	–	–	–	–	12,457.00	12,457.00	–	–	–	–
Barre	42,728.03	42,728.03	–	–	–	–	10,689.22	10,689.22	–	–	–	–
Westford	2,047.89	2,047.89	–	–	–	–	1,853.32	1,384.81	–	–	468.51	–
Holbrook	13,797.24	12,486.48	33.78	–	1,276.98	–	12,605.44	11,222.10	70.02	–	1,313.32	–
Westport	3,439.77	1,680.48	–	1,759.29	–	–	8,329.90	6,328.89	–	2,001.01	–	–
Hardwick	23,170.96	16,777.48	–	–	6,393.48	–	22,053.29	16,008.44	–	–	6,044.85	–
Acushnet	16,652.26	16,652.26	–	–	–	–	3,488.95	2,804.91	–	–	–	684.04
Ayer	8,535.12	8,535.12	–	–	–	–	5,599.34	5,599.34	–	–	–	–
Holden	9,544.69	9,544.69	–	–	–	–	5,949.05	5,949.05	–	–	–	–

Medway	2,201.83	2,201.83	–	–	–	–	15,717.53	15,717.53	–	–	–	–
West Bridgewater	24,500.25	24,500.25	–	–	–	–	8,464.58	8,464.58	–	–	–	–
Seekonk	3,086.10	3,086.10	–	–	–	–	3,581.76	3,581.76	–	–	–	–
Wrentham	13,516.61	13,516.61	–	–	–	–	9,069.39	9,069.39	–	–	–	–
Deerfield	17,328.99	17,328.87	–	.12	–	–	14,935.71	14,935.59	–	.12	–	–
Nantucket	5,449.49	5,449.49	–	–	–	–	12.30	12.30	–	–	–	–
Hadley	3,946.70	3,946.70	–	–	–	–	3,058.82	3,058.82	–	–	–	–
Wilbraham	8,947.08	8,947.08	–	–	–	–	11,849.67	11,849.67	–	–	–	–
Hopedale	58,818.00	57,895.42	–	–	922.58	–	95,026.79	94,933.73	–	–	93.06	–
Holliston	6,990.10	6,990.10	–	–	–	–	7,310.35	7,310.35	–	–	–	–
Lenox	16,146.08	16,146.08	–	–	–	–	12,596.04	12,596.04	–	–	–	–
Hatfield	9,156.87	9,126.49	–	30.38	–	–	14,358.01	11,325.63	3,000.00	32.38	–	–
Groveland	8,056.42	8,056.42	–	–	–	–	8,322.86	8,322.86	–	–	–	–
Cohasset	1,704.55	1,130.02	–	–	574.53	–	4,672.39	4,249.18	–	–	423.21	–
Longmeadow	935.79	607.90	314.88	–	–	13.01	124,251.78	123,205.96	919.72	–	–	126.10
North Brookfield	3,209.73	3,209.73	–	–	–	–	5,329.53	5,329.53	–	–	–	–
Wilmington	7,933.29	7,804.43	–	–	128.86	–	2,213.05	2,099.19	–	–	113.86	–
Sutton	4,435.64	4,425.61	–	–	.03	10.00	5,436.34	5,426.14	–	–	.20	10.00
Hanover	4,804.79	4,804.79	–	–	–	–	428.02	211.87	–	100.00	116.15	–
Dighton	19,212.64	19,187.64	–	25.00	–	–	12,837.64	12,835.09	–	2.55	–	–
Harvard	7,147.76	5,631.95	301.55	186.80	1,027.46	–	8,121.23	7,207.09	48.05	253.22	612.87	–
Scituate	30,711.05	30,711.05	–	–	–	–	3,460.15	3,460.15	–	–	–	–
Bourne	17,153.97	17,105.68	–	–	–	48.29	26,468.58	26,468.58	–	–	–	–
Kingston	11,320.92	6,035.41	–	293.18	4,929.33	63.00	13,114.92	7,041.81	–	342.43	5,667.68	63.00
Pepperell	407.14	123.07	–	–	161.22	122.85	4,620.82	4,325.31	–	–	167.72	127.79
Sharon	11,054.80	10,907.82	–	–	–	146.98	12,363.46	12,216.48	–	–	–	146.98
Manchester	45,753.26	45,383.61	127.50	–	242.15	–	46,073.17	45,855.35	127.50	4.24	86.08	–
Lancaster	6,268.36	6,229.84	–	38.52	–	–	6,932.33	6,932.33	–	–	–	–
Norton	15,883.41	15,067.77	–	88.19	727.45	–	15,724.56	15,491.58	–	43.38	189.60	–
East Longmeadow	40,667.29	38,019.57	–	–	2,647.72	–	36,861.35	18,361.35	–	–	18,500.00	–
Swansea	5,448.41	4,768.41	–	–	680.00	–	1,799.69	1,556.31	–	–	243.38	–
Hopkinton	15,351.59	14,951.60	–	394.19	5.80	–	1,565.09	1,196.03	–	364.26	4.80	–
Ashland	1,212.99	1,212.99	–	–	–	–	1,440.49	1,440.49	–	–	–	–
Weston	36,533.82	35,640.00	–	–	893.82	–	24,089.37	23,123.31	–	–	966.06	–
Shirley	7,030.19	7,030.19	–	–	–	–	5,289.33	5,289.33	–	–	–	–
Millville	5,401.35	5,401.35	–	–	–	–	5,697.46	5,697.46	–	–	–	–
Groton	4,339.35	3,749.23	–	–	319.56	270.56	6,333.57	5,371.79	–	–	691.22	270.56
Douglas	3,276.17	3,276.17	–	–	–	–	5,443.33	5,441.21	–	2.12	–	–
Avon	7,054.70	7,054.70	–	–	–	–	2,710.52	2,710.52	–	–	–	–
Merrimac	21,370.34	21,370.34	–	–	–	–	17,938.85	17,938.85	–	–	–	–

TABLE VII. — *Cash Balances* — Continued.

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1921						CASH AT END OF 1921					
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Acton	$3,397.68	$3,107.07	$127.25	–	$163.36	–	$1,148.40	–	$930.08	–	$218.32	–
Bellingham	2,876.52	2,876.52	–	–	–	–	6,528.16	$6,528.16	–	–	–	–
Rehoboth	6,349.23	6,349.23	–	–	–	–	9,779.42	9,779.42	–	–	–	–
Belchertown	5,161.59	4,577.31	–	$0.47	583.81	–	14,625.66	13,588.63	–	$127.79	909.24	–
Ashburnham	7,252.44	7,252.44	–	–	–	–	5,351.71	5,351.30	.41	–	–	–
Georgetown	9,352.16	9,352.16	–	–	–	–	12,897.25	12,897.25	–	–	–	–
Charlton	15,742.23	15,429.87	–	7.09	305.27	–	16,289.01	16,015.42	–	8.61	264.98	–
Wayland	15,395.57	14,223.75	–	447.62	724.20	–	365.53	–	–	190.28	175.25	–
Hanson	8,262.77	8,098.49	–	164.28	–	–	13,009.90	12,812.76	–	197.14	–	–
Williamsburg	7,731.92	7,659.51	–	–	–	$72.41	5,062.31	5,062.31	–	–	–	–
Harwich	3,660.79	3,499.21	–	161.58	–	–	1,741.73	1,580.15	–	161.58	–	–
Southborough	10,860.53	9,010.43	1,247.82	429.08	173.20	–	18,128.16	17,000.54	628.76	319.23	179.63	–
Northfield	14,371.91	14,371.91	–	–	–	–	17,480.88	17,460.88	–	–	20.00	–
Hull	48,881.83	13,580.73	30,032.24	–	–	5,268.86	196,798.96	164,105.96	27,707.25	–	–	$4,985.75
Stockbridge	220.54	75.03	–	130.88	14.63	–	924.87	291.52	–	114.88	518.47	–
Northborough	14,295.04	14,098.47	–	–	196.57	–	13,859.04	13,690.26	–	–	168.78	–
Rutland	1,033.40	1,033.40	–	–	–	–	227.09	227.09	–	–	–	–
Chatham	8,195.02	8,195.02	–	–	–	–	4,451.36	4,451.36	–	–	–	–
Salisbury	11,585.53	10,922.03	–	–	663.50	–	41,907.40	41,529.90	–	–	377.50	–
Raynham	13,553.06	13,553.06	–	–	–	–	1,375.89	1,375.89	–	–	–	–
Upton	1,181.52	1,181.52	–	–	–	–	9.18	9.18	–	–	–	–
Lunenburg	8,097.81	8,097.81	–	–	–	–	7,150.56	7,150.56	–	–	–	–
Hamilton	22,115.50	21,920.07	–	–	152.62	42.81	18,634.26	18,531.82	–	–	59.63	42.81
West Boylston	27,491.01	26,951.09	–	539.92	–	–	25,426.07	24,877.04	–	549.03	–	–
Colrain	2,088.95	2,088.95	–	–	–	–	3,231.29	3,231.29	–	–	–	–
Townsend	614.31	446.10	–	72.85	95.36	–	7,138.46	6,995.18	–	29.85	113.43	–
Sturbridge	10,035.31	9,342.82	–	553.57	138.92	–	2,815.28	2,214.37	–	565.88	35.03	–
Sherborn	10,225.54	8,635.83	–	–	1,589.71	–	2,689.07	237.25	–	–	2,451.82	–
Duxbury	16,836.53	16,836.53	–	–	–	–	10,930.24	10,930.24	–	–	–	–
Dennis	10,801.32	10,738.72	–	–	62.60	–	9,513.19	9,455.59	–	–	57.60	–
Freetown	227.98	227.98	–	–	–	–	11,778.49	11,778.49	–	–	–	–
West Newbury	1,212.55	1,088.02	–	–	124.53	–	1,572.62	1,468.73	–	–	103.89	–

Millis	196.90	196.90	–	–	–	–	10,874.25	10,874.25	–	–	–	–
Essex	11,344.05	11,279.41	–	–	64.64	–	5,309.08	5,298.30	–	–	10.78	–
Cheshire	1,389.94	1,361.04	–	28.90	–	–	6,968.27	6,950.97	–	17.30	–	–
Sandwich	20,096.84	20,096.84	–	–	–	–	15,957.38	15,957.38	–	–	–	–
Brookfield	7,694.86	7,424.58	–	1.40	268.88	–	1,378.51	1,235.86	–	–	142.65	–
Shelburne	1,693.49	1,693.49	–	–	–	–	1,199.46	1,199.46	–	–	–	–
Sheffield	3,528.66	3,480.78	–	47.88	–	–	4,375.17	4,337.00	–	38.17	–	–
Buckland	5,309.68	5,309.68	–	–	–	–	12,592.32	12,592.32	–	–	–	–
Huntington	2,072.61	2,072.61	–	–	–	–	3,455.63	3,455.63	–	–	–	–
Lakeville	9,380.77	9,380.77	–	–	–	–	9,952.76	9,952.76	–	–	–	–
Marshfield	1,550.11	1,550.11	–	–	–	–	8,477.13	8,477.13	–	–	–	–
Plainville	3,660.67	3,660.67	–	–	–	–	97.31	97.31	–	–	–	–
Bedford	17,961.87	17,911.87	–	50.00	–	–	21,960.20	21,065.51	–	400.00	494.69	–
Pembroke	5,150.34	5,150.34	–	–	–	–	9,446.73	9,446.73	–	–	–	–
Westwood	30,409.22	30,409.22	–	–	–	–	27,608.22	27,608.22	–	–	–	–
Norwell	169.77	150.75	–	19.02	–	–	1,351.20	1,324.18	–	27.02	–	–
Westminster	401.79	401.79	–	–	–	–	1,787.19	1,600.19	–	–	187.00	–
Nahant	7,992.39	7,992.39	–	–	–	–	17,311.06	17,311.06	–	–	–	–
Sterling	9,605.71	9,411.32	–	–	2.54	191.85	18,127.77	18,125.83	–	–	1.94	–
Newbury	2,420.91	2,420.91	–	–	–	–	509.50	509.50	–	–	–	–
Chester	2,943.59	2,943.59	–	–	–	–	3,043.08	3,043.08	–	–	–	–
Erving	4,789.87	4,789.87	–	–	–	–	8,995.08	8,995.08	–	–	–	–
Sunderland	4,805.04	4,805.04	–	–	–	–	6,085.66	6,085.66	–	–	–	–
Marion	3,596.37	3,596.37	–	–	–	–	–	–	–	–	–	–
North Reading	7,461.04	7,461.04	–	–	–	–	253.37	253.37	–	–	–	–
West Brookfield	9,081.20	8,487.39	–	593.81	–	–	9,486.10	9,084.04	–	402.06	–	–
Littleton	12,212.38	10,927.51	–	1,000.00	284.87	–	18,035.44	15,895.12	–	2,000.00	140.32	–
Mattapoisett	2,579.79	2,579.79	–	–	–	–	2,136.67	2,136.67	–	–	–	–
Tisbury	23,512.11	23,512.11	–	–	–	–	27,937.18	27,937.18	–	–	–	–
Rowley	9,294.53	9,294.53	–	–	–	–	9,884.83	9,884.83	–	–	–	–
Russell	26,222.46	26,222.46	–	–	–	–	12,444.96	12,444.96	–	–	–	–
Whately	1,385.03	1,385.03	–	–	–	–	12,871.01	12,871.01	–	–	–	–
Yarmouth	9,454.90	9,454.90	–	–	–	–	8,168.08	8,168.08	–	–	–	–
Middleton	8,999.04	8,999.04	–	–	–	–	5,238.01	5,238.01	–	–	–	–
Southwick	4,179.58	3,696.67	–	259.28	223.63	–	4,580.71	4,297.80	–	259.28	23.63	–
Edgartown	9,895.09	9,895.09	–	–	–	–	10,262.30	10,262.30	–	–	–	–
Lynnfield	2,138.75	2,138.35	–	.40	–	–	6,409.57	6,408.67	–	.90	–	–
Norfolk	15,231.30	15,231.30	–	–	–	–	7,823.62	7,823.62	–	–	–	–
Clarksburg	1,749.92	1,749.92	–	–	–	–	867.28	867.28	–	–	–	–
Sudbury	10,728.15	9,740.95	–	489.03	498.17	–	1,219.04	464.56	–	478.38	276.10	–

TABLE VII. — *Cash Balances* — Continued.

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1921						CASH AT END OF 1921					
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Stow	$13,084.39	$12,446.83	–	–	$637.56	–	$4,629.07	$3,843.97	–	–	$785.10	–
Wenham	3,795.27	3,795.27	–	–	–	–	7,927.48	7,927.48	–	–	–	–
Hinsdale	4,561.11	4,561.11	–	–	–	–	396.63	396.63	–	–	–	–
West Stockbridge	4,669.44	4,669.44	–	–	–	–	5,616.77	5,616.77	–	–	–	–
Lanesborough	2,771.00	2,003.31	–	$68.00	688.26	$11.43	3,082.41	2,341.03	–	$5.53	724.42	$11.43
Oak Bluffs	1,382.90	1,382.90	–	–	–	–	*3,123.19	3,123.19	–	–	–	–
Rochester	2,221.95	1,744.24	–	–	477.71	–	872.87	176.81	–	–	696.06	–
Hubbardston	3,816.54	3,816.54	–	–	–	–	5,794.09	5,794.09	–	–	–	–
Tyngsborough	3,207.73	2,900.19	–	–	307.54	–	4,904.95	4,882.04	–	–	22.91	–
Lincoln	6,095.95	1,662.87	$2,008.88	–	2,424.20	–	12,967.77	6,031.91	$3,888.83	–	3,047.03	–
Orleans	42,609.48	42,510.56	–	.78	98.14	–	48,198.97	48,108.11	–	–	90.86	–
New Marlborough	3,236.82	3,236.82	–	–	–	–	6,298.68	6,298.68	–	–	–	–
Conway	11.61	11.61	–	–	–	–	817.10	817.10	–	–	–	–
Mendon	328.49	328.49	–	–	–	–	1,180.28	1,124.92	–	–	55.36	–
Berkley	894.70	894.70	–	–	–	–	777.43	777.43	–	–	–	–
Topsfield	7,862.90	7,261.72	–	551.29	49.89	–	2,197.62	2,197.62	–	–	–	–
Carver	9,145.37	9,145.37	–	–	–	–	9,535.60	9,512.41	–	14.82	8.37	–
Burlington	3,960.89	3,960.89	–	–	–	–	6,281.32	6,281.32	–	–	–	–
Gill	730.32	730.32	–	–	–	–	646.03	471.03	–	–	175.00	–
Ashfield	947.83	947.83	–	–	–	–	4,612.38	4,612.38	–	–	–	–
Berlin	1,958.42	1,901.42	–	57.00	–	–	53.24	53.24	–	–	–	–
Dover	13,765.52	13,765.52	–	–	–	–	67,891.73	67,891.73	–	–	–	–
Ashby	7,524.75	7,405.81	–	–	118.94	–	8,093.99	8,093.99	–	–	–	–
Wellfleet	320.44	320.44	–	–	–	–	1,553.80	714.55	–	839.25	–	–
Royalston	3,416.61	3,416.61	–	–	–	–	3,995.21	3,995.21	–	–	–	–
Southampton	2,300.35	1,535.38	–	–	764.97	–	2,289.15	1,416.27	–	–	872.88	–
Charlemont	6,796.75	6,796.75	–	–	–	–	6,754.18	6,754.18	–	–	–	–
Boylston	10,104.00	9,979.00	–	–	125.00	–	1,471.19	1,471.19	–	–	–	–
Enfield	2,572.50	2,572.50	–	–	–	–	3,045.07	3,045.07	–	–	–	–
East Brookfield	8.19	8.19	–	–	–	–	962.12	962.12	–	–	–	–
Granby	2,373.88	2,373.88	–	–	–	–	3,793.58	3,793.58	–	–	–	–
Brimfield	664.81	664.81	–	–	–	–	1,950.11	675.40	–	1,274.71	–	–

Bernardston	4,542.04	4,542.04	–	–	–	–	3,462.77	3,462.77	–	–	–	–	
Bolton	4,387.81	4,298.84	–	–	88.97	–	1,308.09	1,233.19	–	–	74.90	–	
Leverett	3,509.25	3,509.25	–	–	–	–	4,728.74	4,728.74	–	–	–	–	
Brewster	7,620.47	7,620.47	–	–	–	–	5,935.35	5,933.10	–	2.25	–	–	
Princeton	6,060.18	5,947.68	–	–	112.50	–	3,487.41	3,374.91	–	–	112.50	–	
Becket	1,275.45	832.79	–	442.66	–	–	114.82	70.04	–	44.78	–	–	
Granville	2,937.08	2,937.08	–	–	–	–	10.73	10.73	–	–	–	–	
Petersham	8,058.58	7,995.75	–	62.83	–	–	8,593.71	8,593.71	–	–	–	–	
Hampden	3,148.39	3,148.39	–	–	–	–	1,469.90	1,469.90	–	–	–	–	
Dana	5,442.08	5,442.08	–	–	–	–	5,364.96	5,364.96	–	–	–	–	
Boxford	4,140.63	2,709.20	1,431.43	–	–	–	2,826.55	2,826.55	–	–	–	–	
Halifax	1,412.03	1,412.03	–	–	–	–	1,284.44	1,284.44	–	–	–	–	
Richmond	1,700.61	1,700.61	–	–	–	–	2,131.89	2,131.89	–	–	–	–	
Truro	1,006.21	873.06	–	133.15	–	–	786.70	632.94	–	153.76	–	–	
New Salem	5,813.45	5,813.45	–	–	–	–	5,640.19	5,640.19	–	–	–	–	
Pelham	3,852.27	3,832.09	–	–	20.18	–	3,538.40	3,538.40	–	–	–	–	
Cummington	523.74	523.74	–	–	–	–	615.83	615.83	–	–	–	–	
Paxton	6,569.60	6,569.60	–	–	–	–	1,469.39	1,469.39	–	–	–	–	
Blandford	450.72	450.72	–	–	–	–	–	–	–	–	–	–	
Oakham	697.20	697.20	–	–	–	–	854.41	854.41	–	–	–	–	
Plympton	3,146.74	3,146.74	–	–	–	–	9,340.46	9,340.46	–	–	–	–	
Hancock	1,095.20	1,095.20	–	–	–	–	2,563.48	2,563.48	–	–	–	–	
Carlisle	242.65	212.84	–	–	29.81	–	1,103.79	1,073.37	–	–	30.42	–	
Sandisfield	3,659.25	3,659.25	–	–	–	–	2,399.48	2,399.48	–	–	–	–	
Chesterfield	2,856.13	2,856.13	–	–	–	–	4,713.20	4,713.20	–	–	–	–	
Egremont	3,052.13	3,052.13	–	–	–	–	1,872.11	1,872.11	–	–	–	–	
Savoy	–	–	–	–	–	–	–	–	–	–	–	–	
Eastham	2,359.76	2,047.01	–	–	312.75	–	391.08	152.51	–	–	238.57	–	
Wales	952.11	952.11	–	–	–	–	676.50	676.50	–	–	–	–	
Worthington	2,661.97	2,661.97	–	–	–	–	1,565.40	1,565.40	–	–	–	–	
Windsor	784.07	729.50	–	54.57	–	–	1,074.02	1,015.45	–	58.57	–	–	
Greenwich	1,718.14	1,718.14	–	–	–	–	1,299.27	1,299.27	–	–	–	–	
New Braintree	1,762.09	1,762.09	–	–	–	–	941.98	941.98	–	–	–	–	
Hawley	2,998.74	2,998.74	–	–	–	–	1,553.25	1,553.25	–	–	–	–	
Otis	3,491.85	3,491.85	–	–	–	–	2,398.95	2,398.95	–	–	–	–	
Phillipston	1,389.80	1,301.21	–	–	88.59	–	144.20	140.17	–	–	4.03	–	
Dunstable	3,926.97	3,318.02	–	257.98	350.97	–	2,708.96	2,247.88	–	139.39	321.69	–	
Wendell	5,337.05	5,337.05	–	–	–	–	8,540.02	8,540.02	–	–	–	–	
West Tisbury	1,758.41	1,758.41	–	–	–	–	2,775.50	2,775.50	–	–	–	–	
Rowe	572.74	572.74	–	–	–	–	1,296.95	1,296.95	–	–	–	–	

TABLE VII. — *Cash Balances* — Concluded.

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1921						CASH AT END OF 1921					
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Plainfield	$42.21	$42.21	–	–	–	–	$52.99	$52.99	–	–	–	–
Leyden	675.06	675.06	–	–	–	–	147.49	147.49	–	–	–	–
Warwick	1,436.70	1,436.70	–	–	–	–	1,528.80	1,528.80	–	–	–	–
Heath	3,716.72	3,716.72	–	–	–	–	2,409.03	2,409.03	–	–	–	–
Westhampton	1,688.50	1,688.50	–	–	–	–	2,556.92	2,556.92	–	–	–	–
Boxborough	3,327.37	3,327.37	–	–	–	–	6,968.17	6,968.17	–	–	–	–
Florida	15,581.94	15,581.94	–	–	–	–	5,407.56	5,407.56	–	–	–	–
Monterey	1,025.92	1,025.92	–	–	–	–	2,897.78	2,897.78	–	–	–	–
Middlefield	726.33	726.33	–	–	–	–	1,545.31	1,545.31	–	–	–	–
Tyringham	1,291.52	1,291.52	–	–	–	–	1,517.50	1,517.50	–	–	–	–
Alford	545.14	545.14	–	–	–	–	286.38	286.38	–	–	–	–
Mashpee	4,244.34	4,244.34	–	–	–	–	2,826.64	2,826.64	–	–	–	–
Shutesbury	4,307.88	4,307.88	–	–	–	–	5,140.70	5,140.70	–	–	–	–
Chilmark	1,359.97	1,359.97	–	–	–	–	150.87	150.87	–	–	–	–
Washington	–	–	–	–	–	–	2,755.80	2,755.80	–	–	–	–
Prescott	338.82	338.82	–	–	–	–	809.61	809.61	–	–	–	–
Montgomery	978.92	978.92	–	–	–	–	59.60	59.60	–	–	–	–
Goshen	1,899.99	1,735.04	–	–	$164.95	–	2,318.93	2,318.93	–	–	–	–
Tolland	1,912.50	1,912.50	–	–	–	–	1,346.89	1,346.89	–	–	–	–
Monroe	2,985.00	2,985.00	–	–	–	–	1,031.79	1,031.79	–	–	–	–
Holland	1,055.24	1,035.42	–	$19.82	–	–	1,317.93	1,308.73	–	$9.20	–	–
Peru	239.24	239.24	–	–	–	–	192.15	192.15	–	–	–	–
Gay Head	316.76	316.76	–	–	–	–	693.74	693.74	–	–	–	–
Gosnold	3,912.94	3,912.94	–	–	–	–	3,935.13	3,935.13	–	–	–	–
New Ashford	603.66	603.66	–	–	–	–	217.88	217.88	–	–	–	–
Mount Washington	2,306.93	2,306.93	–	–	–	–	1,749.59	1,749.59	–	–	–	–
242 Towns	**$2,072,328.98**	**$1,982,299.13**	**$35,892.86**	**$11,062.88**	**$36,712.06**	**$6,362.05**	**$2,271,789.88**	**$2,161,700.93**	**$37,388.15**	**$12,682.66**	**$53,449.68**	**$6,568.46**

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By Cities and Towns

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BEVERLY	18, 19	30, 31	32, 33	34–42	43	44
BOSTON	4, 5	30, 31	32, 33	34–42	43	44
BROCKTON	10, 11	30, 31	32, 33	34–42	43	44
CAMBRIDGE	8, 9	30, 31	32, 33	34–42	43	44
CHELSEA	12, 13	30, 31	32, 33	34–42	43	44
CHICOPEE	16, 17	30, 31	32, 33	34–42	43	44
EVERETT	14, 15	30, 31	32, 33	34–42	43	44
FALL RIVER	6, 7	30, 31	32, 33	34–42	43	44
FITCHBURG	14, 15	30, 31	32, 33	34–42	43	44
GLOUCESTER	18, 19	30, 31	32, 33	34–42	43	44
HAVERHILL	10, 11	30, 31	32, 33	34–42	43	44
HOLYOKE	10, 11	30, 31	32, 33	34–42	43	44
LAWRENCE	8, 9	30, 31	32, 33	34–42	43	44
LEOMINSTER	20, 21	30, 31	32, 33	34–42	43	44
LOWELL	8, 9	30, 31	32, 33	34–42	43	44
LYNN	8, 9	30, 31	32, 33	34–42	43	44
MALDEN	12, 13	30, 31	32, 33	34–42	43	44
MARLBOROUGH	24, 25	30, 31	32, 33	34–42	43	44
MEDFORD	16, 17	30, 31	32, 33	34–42	43	44
MELROSE	22, 23	30, 31	32, 33	34–42	43	44
NEW BEDFORD	6, 7	30, 31	32, 33	34–42	43	44
NEWBURYPORT	22, 23	30, 31	32, 33	34–42	43	44
NEWTON	12, 13	30, 31	32, 33	34–42	43	44
NORTH ADAMS	18, 19	30, 31	32, 33	34–42	43	44
NORTHAMPTON	20, 21	30, 31	32, 33	34–42	43	44
PEABODY	20, 21	30, 31	32, 33	34–42	43	44
PITTSFIELD	14, 15	30, 31	32, 33	34–42	43	44
QUINCY	12, 13	30, 31	32, 33	34–42	43	44
REVERE	18, 19	30, 31	32, 33	34–42	43	44
SALEM	14, 15	30, 31	32, 33	34–42	43	44
SOMERVILLE	10, 11	30, 31	32, 33	34–42	43	44
SPRINGFIELD	6, 7	30, 31	32, 33	34–42	43	44
TAUNTON	16, 17	30, 31	32, 33	34–42	43	44
WALTHAM	16, 17	30, 31	32, 33	34–42	43	44
WESTFIELD	22, 23	30, 31	32, 33	34–42	43	44
WOBURN	22, 23	30, 31	32, 33	34–42	43	44
WORCESTER	6, 7	30, 31	32, 33	34–42	43	44

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TABLE XI. Outstanding Indebtedness Classified by Character of Obligation — 1921.
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TABLE XIII. Debt Transactions for 1921 Classified by Character of Obligation.
TABLE XIV. Sinking and Loan Fund Payments to the State — 1921.
TABLE XV. Method of Meeting Debt Requirements from Taxation — 1921.
TABLE XVI. Cash Balances.

Table VII	Table VIII	Table IX	Table X	Table XI	Table XII	Table XIII	Table XIV	Table XV	Table XVI
Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages
46–64	65	66–67	68	70	71 (line 17)	72	73	74	76
46–64	65	66–67	68	70	71 (line 32)	72	73	74	76
46–64	65	66–67	68	70	71 (line 8)	72	73	74	76
46–64	65	66–67	68	70	71 (line 2)	72	73	74	76
46–64	65	66–67	68	70	71 (line 13)	72	73	74	76
46–64	65	66–67	68	70	71 (line 9)	72	73	74	76
46–64	65	66–67	68	70	71 (line 23)	72	73	74	76
46–64	65	66–67	68	70	71 (line 33)	72	73	74	76
46–64	65	66–67	68	70	71 (line 25)	72	73	74	76
46–64	65	66–67	68	70	71 (line 18)	72	73	74	76
46–64	65	66–67	68	70	71 (line 12)	72	73	74	76
46–64	65	66–67	68	70	71 (line 36)	72	73	74	76
46–64	65	66–67	68	70	71 (line 24)	72	73	74	76
46–64	65	66–67	68	70	71 (line 21)	72	73	74	76
46–64	65	66–67	68	70	71 (line 35)	72	73	74	76
46–64	65	66–67	68	70	71 (line 10)	72	73	74	76
46–64	65	66–67	68	70	71 (line 15)	72	73	74	76
46–64	65	66–67	68	70	71 (line 26)	72	73	74	76
46–64	65	66–67	68	70	71 (line 27)	72	73	74	76
46–64	65	66–67	68	70	71 (line 20)	72	73	74	76
46–64	65	66–67	68	70	71 (line 31)	72	73	74	76
46–64	65	66–67	68	70	71 (line 4)	72	73	74	76
46–64	65	66–67	68	70	71 (line 19)	72	73	74	76
46–64	65	66–67	68	70	71 (line 28)	72	73	74	76
46–64	65	66–67	68	70	71 (line 16)	72	73	74	76
46–64	65	66–67	68	70	71 (line 37)	72	73	74	76
46–64	65	66–67	68	70	71 (line 1)	72	73	74	76
46–64	65	66–67	68	70	71 (line 6)	72	73	74	76
46–64	65	66–67	68	70	71 (line 22)	72	73	74	76
46–64	65	66–67	68	70	71 (line 11)	72	73	74	76
46–64	65	66–67	68	70	71 (line 7)	72	73	74	76
46–64	65	66–67	68	70	71 (line 38)	72	73	74	76
46–64	65	66–67	68	70	71 (line 14)	72	73	74	76
46–64	65	66–67	68	70	71 (line 5)	72	73	74	76
46–64	65	66–67	68	70	71 (line 34)	72	73	74	76
46–64	65	66–67	68	70	71 (line 29)	72	73	74	76
46–64	65	66–67	68	70	71 (line 3)	72	73	74	76
46–64	65	66–67	68	70	71 (line 30)	72	73	74	76

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TABLE V. Sinking and Loan Fund Payments to the State — 1921.
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TABLE VII. Cash Balances.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Abington	112, 113	125	126 (line 26)	129	130	131	135
Acton	176, 177	267	274 (line 79)	278	283	284	290
Acushnet	154, 155	266	273 (line 7)	277	283	284	288
Adams	88, 89	124	126 (line 62)	128	130	131	134
Agawam	118, 119	125	126 (line 1)	129	130	131	135
Alford	252, 253	271	–	282	283	286	294
Amesbury	94, 95	124	126 (line 22)	128	130	131	134
Amherst	114, 115	125	126 (line 44)	129	130	131	135
Andover	98, 99	124	126 (line 31)	129	130	131	135
Arlington	82, 83	124	126 (line 29)	128	130	131	134
Ashburnham	178, 179	268	274 (line 69)	278	283	284	290
Ashby	222, 223	270	–	280	283	286	292
Ashfield	220, 221	270	–	280	283	286	292
Ashland	172, 173	267	273 (line 17)	277	283	284	289
Athol	96, 97	124	126 (line 18)	128	130	131	134
Auburn	144, 145	266	274 (line 137)	276	283	284	288
Avon	174, 175	267	274 (line 111)	278	283	284	289
Ayer	154, 155	266	273 (line 38)	277	283	284	288
Barnstable	140, 141	266	274 (line 102)	276	283	284	288
Barre	152, 153	266	275 (line 159)	276	283	284	288
Becket	230, 231	270	–	281	283	286	293
Bedford	198, 199	269	273 (line 44)	279	283	285	291
Belchertown	176, 177	267	–	278	283	286	290
Bellingham	176, 177	267	273 (line 46)	278	283	284	290
Belmont	92, 93	124	126 (line 21)	128	130	131	134
Berkley	218, 219	270	–	280	283	286	292
Berlin	222, 223	270	–	280	283	286	292
Bernardston	228, 229	270	–	281	283	286	293
Billerica	148, 149	266	273 (line 18)	276	283	284	288
Blackstone	142, 143	266	273 (line 30)	276	283	284	288
Blandford	236, 237	271	274 (line 130)	281	283	285	293
Bolton	228, 229	270	274 (line 140)	281	283	285	293
Bourne	166, 167	267	274 (line 82)	277	283	284	289
Boxborough	250, 251	271	275 (line 162)	282	283	286	294
Boxford	232, 233	270	–	281	283	286	293
Boylston	224, 225	270	274 (line 97)	280	283	285	292
Braintree	92, 93	124	126 (line 67)	128	130	131	134
Brewster	228, 229	270	–	281	283	285	293
Bridgewater	98, 99	124	126 (line 37)	129	130	131	135
Brimfield	226, 227	270	–	281	283	286	292
Brookfield	194, 195	268	273 (line 40)	279	283	285	291
Brookline	80, 81	124	126 (line 65)	128	130	131	134
Buckland	194, 195	268	273 (line 62)	279	283	285	291
Burlington	220, 221	270	274 (line 101)	280	283	285	292
Canton	110, 111	125	126 (line 42)	129	130	131	135
Carlisle	238, 239	271	275 (line 158)	281	283	286	293
Carver	220, 221	270	274 (line 134)	280	283	285	292
Charlemont	224, 225	270	–	280	283	286	292
Charlton	178, 179	268	–	278	283	286	290
Chatham	184, 185	268	274 (line 138)	278	283	285	290
Chelmsford	112, 113	125	126 (line 35)	129	130	131	135
Cheshire	192, 193	268	–	279	283	285	291
Chester	202, 203	269	274 (line 89)	279	283	285	291
Chesterfield	240, 241	271	–	281	283	286	293
Chilmark	254, 255	272	–	282	283	286	294
Clarksburg	210, 211	269	274 (line 124)	280	283	285	291
Clinton	88, 89	124	126 (line 45)	128	130	131	134
Cohasset	162, 163	267	274 (line 120)	277	283	284	289
Colrain	188, 189	268	–	278	283	286	290
Concord	106, 107	125	126 (line 3)	129	130	131	135
Conway	218, 219	270	–	280	283	285	292
Cummington	236, 237	271	–	281	283	286	293
Dalton	146, 147	266	–	276	283	286	288
Dana	232, 233	270	273 (line 20)	281	283	285	293
Danvers	90, 91	124	126 (line 36)	128	130	131	134
Dartmouth	106, 107	125	126 (line 20)	129	130	131	135
Dedham	92, 93	124	126 (line 38)	128	130	131	134
Deerfield	158, 159	267	274 (line 133)	277	283	284	289
Dennis	190, 191	268	274 (line 147)	279	283	285	290
Dighton	164, 165	267	274 (line 76)	277	283	284	289
Douglas	174, 175	267	273 (line 29)	278	283	284	289
Dover	222, 223	270	273 (line 35)	280	283	285	292

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Towns.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
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Dracut	116, 117	125	126 (line 68)	129	130	131	135
Dudley	148, 149	266	273 (line 31)	276	283	284	288
Dunstable	246, 247	271	273 (line 57)	282	283	286	293
Duxbury	190, 191	268	274 (line 85)	279	283	285	290
East Bridgewater	150, 151	266	273 (line 5)	276	283	284	288
East Brookfield	226, 227	270	–	281	283	286	292
Eastham	240, 241	271	274 (line 143)	281	283	286	293
Easthampton	90, 91	124	127 (line 71)	128	130	131	134
East Longmeadow	170, 171	267	273 (line 22)	277	283	284	289
Easton	118, 119	125	127 (line 75)	129	130	131	135
Edgartown	208, 209	269	274 (line 144)	279	283	285	291
Egremont	240, 241	271	–	281	283	286	293
Enfield	226, 227	270	–	281	283	286	292
Erving	202, 203	269	274 (line 106)	279	283	285	291
Essex	192, 193	268	274 (line 149)	279	283	286	291
Fairhaven	102, 103	125	126 (line 24)	129	130	131	135
Falmouth	150, 151	266	273 (line 49)	276	283	284	288
Florida	250, 251	271	–	282	283	286	294
Foxborough	142, 143	266	274 (line 126)	276	283	284	288
Framingham	82, 83	124	126 (line 12)	128	130	131	134
Franklin	106, 107	125	126 (line 4)	129	130	131	135
Freetown	190, 191	268	274 (line 74)	279	283	285	290
Gardner	82, 83	124	126 (line 13)	128	130	131	134
Gay Head	258, 259	272	–	282	283	286	294
Georgetown	178, 179	268	274 (line 84)	278	283	284	290
Gill	220, 221	270	274 (line 121)	280	283	286	292
Goshen	256, 257	272	–	282	283	286	294
Gosnold	258, 259	272	–	282	283	286	294
Grafton	104, 105	125	126 (line 39)	129	130	131	135
Granby	226, 227	270	–	281	283	286	292
Granville	230, 231	270	–	281	283	286	293
Great Barrington	108, 109	125	126 (line 58)	129	130	131	135
Greenfield	84, 85	124	127 (line 73)	128	130	131	134
Greenwich	242, 243	271	275 (line 164)	281	283	286	293
Groton	174, 175	267	273 (line 58)	278	283	284	289
Groveland	162, 163	267	273 (line 10)	277	283	284	289
Hadley	158, 159	267	273 (line 16)	277	283	284	289
Halifax	232, 233	270	274 (line 88)	281	283	285	293
Hamilton	186, 187	268	274 (line 131)	278	283	285	290
Hampden	232, 233	270	274 (line 110)	281	283	285	293
Hancock	238, 239	271	275 (line 161)	281	283	286	293
Hanover	164, 165	267	273 (line 68)	277	283	284	289
Hanson	180, 181	268	274 (line 136)	278	283	286	290
Hardwick	154, 155	266	273 (line 43)	277	283	284	288
Harvard	166, 167	267	274 (line 135)	277	283	284	289
Harwich	180, 181	268	275 (line 156)	278	283	284	290
Hatfield	160, 161	267	273 (line 36)	277	283	284	289
Hawley	244, 245	271	–	281	283	286	293
Heath	248, 249	271	–	282	283	286	294
Hingham	114, 115	125	127 (line 74)	129	130	131	135
Hinsdale	212, 213	269	–	280	283	286	292
Holbrook	152, 153	266	273 (line 25)	276	283	284	288
Holden	154, 155	266	273 (line 21)	277	283	284	288
Holland	258, 259	272	–	282	283	286	294
Holliston	160, 161	267	275 (line 157)	277	283	284	289
Hopedale	160, 161	267	–	277	283	286	289
Hopkinton	170, 171	267	274 (line 103)	277	283	284	289
Hubbardston	214, 215	269	–	280	283	285	292
Hudson	100, 101	125	126 (line 8)	129	130	131	135
Hull	182, 183	268	273 (line 27)	278	283	284	290
Huntington	196, 197	269	273 (line 66)	279	283	285	291
Ipswich	110, 111	125	126 (line 25)	129	130	131	135
Kingston	166, 167	267	273 (line 15)	277	283	284	289
Lakeville	196, 197	269	274 (line 100)	279	283	285	291
Lancaster	168, 169	267	274 (line 115)	277	283	284	289
Lanesborough	214, 215	269	274 (line 95)	280	283	285	292
Lee	144, 145	266	274 (line 87)	276	283	284	288
Leicester	148, 149	266	274 (line 83)	276	283	284	288
Lenox	160, 161	267	274 (line 146)	277	283	284	289
Leverett	228, 229	270	–	281	283	286	293
Lexington	108, 109	125	126 (line 16)	129	130	131	135
Leyden	248, 249	271	274 (line 132)	282	283	286	294
Lincoln	216, 217	270	273 (line 59)	280	283	285	292
Littleton	204, 205	269	273 (line 8)	279	283	285	291
Longmeadow	162, 163	267	273 (line 3)	277	283	284	289
Ludlow	102, 103	125	126 (line 59)	129	130	131	135
Lunenburg	186, 187	268	–	278	283	286	290
Lynnfield	210, 211	269	274 (line 72)	280	283	285	291
Manchester	168, 169	267	273 (line 53)	277	283	284	289
Mansfield	108, 109	125	126 (line 17)	129	130	131	135
Marblehead	102, 103	125	126 (line 60)	129	130	131	135
Marion	202, 203	269	273 (line 33)	279	283	285	291
Marshfield	196, 197	269	–	279	283	285	291
Mashpee	252, 253	271	274 (line 116)	282	283	286	294

Tabular Index: For Towns — Continued.

Towns.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
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Mattapoisett	204, 205	269	273 (line 6)	279	283	285	291
Maynard	104, 105	125	126 (line 53)	129	130	131	135
Medfield	148, 149	266	274 (line 94)	276	283	284	288
Medway	156, 157	266	273 (line 4)	277	283	284	289
Mendon	218, 219	270	275 (line 151)	280	283	285	292
Merrimac	174, 175	267	273 (line 26)	278	283	284	289
Methuen	84, 85	124	126 (line 28)	128	130	131	134
Middleborough	98, 99	124	126 (line 52)	128	130	131	135
Middlefield	252, 253	271	–	282	283	286	294
Middleton	208, 209	269	274 (line 114)	279	283	285	291
Milford	86, 87	124	126 (line 40)	128	130	131	134
Millbury	114, 115	125	126 (line 34)	129	130	131	135
Millis	192, 193	268	273 (line 1)	279	283	285	291
Millville	172, 173	267	273 (line 41)	277	283	284	289
Milton	96, 97	124	126 (line 49)	128	130	131	134
Monroe	256, 257	272	–	282	283	286	294
Monson	140, 141	266	274 (line 109)	276	283	284	288
Montague	100, 101	125	126 (line 55)	129	130	131	135
Monterey	250, 251	271	274 (line 113)	282	283	286	294
Montgomery	256, 257	272	275 (line 153)	282	283	286	294
Mount Washington	260, 261	272	–	282	283	286	294
Nahant	200, 201	269	274 (line 150)	279	283	285	291
Nantucket	158, 159	267	274 (line 142)	277	283	284	289
Natick	90, 91	124	126 (line 19)	128	130	131	134
Needham	104, 105	125	126 (line 9)	129	130	131	135
New Ashford	260, 261	272	274 (line 145)	282	283	286	294
New Braintree	244, 245	271	–	281	283	286	293
Newbury	200, 201	269	–	279	283	286	291
New Marlborough	216, 217	270	–	280	283	285	292
New Salem	234, 235	271	–	281	283	286	293
Norfolk	210, 211	269	–	280	283	285	291
North Andover	108, 109	125	126 (line 46)	129	130	131	135
North Attleborough	96, 97	124	126 (line 15)	128	130	131	134
Northborough	182, 183	268	–	278	283	286	290
Northbridge	94, 95	124	126 (line 14)	128	130	131	134
North Brookfield	162, 163	267	274 (line 108)	277	283	284	289
Northfield	182, 183	268	273 (line 54)	278	283	284	290
North Reading	204, 205	269	273 (line 64)	279	283	285	291
Norton	170, 171	267	273 (line 42)	277	283	284	289
Norwell	198, 199	269	273 (line 51)	279	283	285	291
Norwood	90, 91	124	126 (line 6)	128	130	131	134
Oak Bluffs	214, 215	269	274 (line 98)	280	283	285	292
Oakham	236, 237	271	–	281	283	286	293
Orange	116, 117	125	126 (line 48)	129	130	131	135
Orleans	216, 217	270	–	280	283	286	292
Otis	244, 245	271	275 (line 154)	281	283	286	293
Oxford	146, 147	266	274 (line 96)	276	283	284	288
Palmer	94, 95	124	126 (line 66)	128	130	131	134
Paxton	236, 237	271	273 (line 50)	281	283	285	293
Pelham	234, 235	271	274 (line 77)	281	283	285	293
Pembroke	198, 199	269	273 (line 52)	279	283	285	291
Pepperell	168, 169	267	273 (line 13)	277	283	284	289
Peru	258, 259	272	–	282	283	286	294
Petersham	230, 231	270	–	281	283	286	293
Phillipston	244, 245	271	–	281	283	286	293
Plainfield	248, 249	271	275 (line 163)	282	283	286	294
Plainville	196, 197	269	273 (line 45)	279	283	285	291
Plymouth	88, 89	124	127 (line 69)	128	130	131	134
Plympton	238, 239	271	273 (line 32)	281	283	286	293
Prescott	254, 255	272	–	282	283	286	294
Princeton	230, 231	270	273 (line 47)	281	283	285	293
Provincetown	142, 143	266	274 (line 73)	276	283	284	288
Randolph	140, 141	266	273 (line 61)	276	283	284	288
Raynham	184, 185	268	274 (line 92)	278	283	285	290
Reading	102, 103	125	126 (line 2)	129	130	131	135
Rehoboth	176, 177	267	–	278	283	286	290
Richmond	234, 235	271	–	281	283	286	293
Rochester	214, 215	269	–	280	283	286	292
Rockland	100, 101	125	126 (line 64)	129	130	131	135
Rockport	144, 145	266	274 (line 75)	276	283	284	288
Rowe	246, 247	271	275 (line 160)	282	283	286	293
Rowley	206, 207	269	274 (line 91)	279	283	285	291
Royalston	224, 225	270	–	280	283	286	292
Russell	206, 207	269	273 (line 28)	279	283	285	291
Rutland	184, 185	268	274 (line 81)	278	283	284	290
Salisbury	184, 185	268	273 (line 65)	278	283	285	290
Sandisfield	238, 239	271	275 (line 152)	281	283	286	293
Sandwich	192, 193	268	274 (line 118)	279	283	285	291
Saugus	92, 93	124	126 (line 30)	128	130	131	134
Savoy	240, 241	271	274 (line 70)	281	283	286	293
Scituate	166, 167	267	274 (line 86)	277	283	284	289
Seekonk	156, 157	266	274 (line 119)	277	283	284	289
Sharon	168, 169	267	273 (line 24)	277	283	284	289
Sheffield	194, 195	268	–	279	283	286	291

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	Pages	Pages	Pages	Pages	Pages	Pages	Pages
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Sherborn	188, 189	268	274 (line 127)	278	283	285	290
Shirley	172, 173	267	275 (line 165)	277	283	284	289
Shrewsbury	146, 147	266	273 (line 19)	276	283	284	288
Shutesbury	254, 255	272	–	282	283	286	294
Somerset	150, 151	266	273 (line 23)	276	283	284	288
Southampton	224, 225	270	274 (line 104)	280	283	285	292
Southborough	180, 181	268	274 (line 128)	278	283	284	290
Southbridge	86, 87	124	126 (line 51)	128	130	131	134
South Hadley	114, 115	125	126 (line 41)	129	130	131	135
Southwick	208, 209	269	273 (line 9)	279	283	285	291
Spencer	110, 111	125	127 (line 72)	129	130	131	135
Sterling	200, 201	269	274 (line 93)	279	283	285	291
Stockbridge	182, 183	268	274 (line 71)	278	283	284	290
Stoneham	100, 101	125	126 (line 32)	129	130	131	135
Stoughton	106, 107	125	126 (line 50)	129	130	131	135
Stow	212, 213	269	274 (line 105)	280	283	285	292
Sturbridge	188, 189	268	–	278	283	286	290
Sudbury	210, 211	269	273 (line 55)	280	283	285	291
Sunderland	202, 203	269	274 (line 139)	279	283	285	291
Sutton	164, 165	267	274 (line 141)	277	283	284	289
Swampscott	98, 99	124	126 (line 5)	129	130	131	135
Swansea	170, 171	267	274 (line 148)	277	283	284	289
Templeton	144, 145	266	273 (line 63)	276	283	284	288
Tewksbury	140, 141	266	273 (line 67)	276	283	284	288
Tisbury	206, 207	269	273 (line 11)	279	283	285	291
Tolland	256, 257	272	–	282	283	286	294
Topsfield	218, 219	270	274 (line 122)	280	283	286	292
Townsend	188, 189	268	–	278	283	285	290
Truro	234, 235	271	–	281	283	285	293
Tyngsborough	216, 217	270	274 (line 99)	280	283	285	292
Tyringham	252, 253	271	–	282	283	286	294
Upton	186, 187	268	–	278	283	286	290
Uxbridge	116, 117	125	126 (line 43)	129	130	131	135
Wakefield	88, 89	124	126 (line 11)	128	130	131	134
Wales	242, 243	271	–	281	283	286	293
Walpole	116, 117	125	126 (line 10)	129	130	131	135
Ware	96, 97	124	126 (line 61)	128	130	131	134
Wareham	142, 143	266	273 (line 39)	276	283	284	288
Warren	150, 151	266	274 (line 123)	276	283	284	288
Warwick	248, 249	271	–	282	283	286	294
Washington	254, 255	272	–	282	283	286	294
Watertown	82, 83	124	126 (line 7)	128	130	131	134
Wayland	178, 179	268	274 (line 125)	278	283	284	290
Webster	86, 87	124	127 (line 70)	128	130	131	134
Wellesley	110, 111	125	126 (line 33)	129	130	131	135
Wellfleet	222, 223	270	274 (line 112)	280	283	285	292
Wendell	246, 247	271	–	282	283	286	293
Wenham	212, 213	269	273 (line 60)	280	283	285	292
Westborough	112, 113	125	126 (line 54)	129	130	131	135
West Boylston	186, 187	268	274 (line 78)	278	283	285	290
West Bridgewater	156, 157	266	273 (line 2)	277	283	284	289
West Brookfield	204, 205	269	273 (line 14)	279	283	285	291
Westford	152, 153	266	274 (line 107)	276	283	284	288
Westhampton	250, 251	271	–	282	283	286	294
Westminster	200, 201	269	–	279	283	285	291
West Newbury	190, 191	268	274 (line 90)	279	283	285	290
Weston	172, 173	267	273 (line 37)	277	283	284	289
Westport	152, 153	266	273 (line 56)	276	283	284	288
West Springfield	86, 87	124	126 (line 27)	128	130	131	134
West Stockbridge	212, 213	269	275 (line 155)	280	283	285	292
West Tisbury	246, 247	271	–	282	283	286	293
Westwood	198, 199	269	274 (line 117)	279	283	285	291
Weymouth	84, 85	124	126 (line 57)	128	130	131	134
Whately	206, 207	269	273 (line 34)	279	283	285	291
Whitman	104, 105	125	126 (line 47)	129	130	131	135
Wilbraham	158, 159	267	–	277	283	286	289
Williamsburg	180, 181	268	273 (line 12)	278	283	284	290
Williamstown	146, 147	266	–	276	283	286	288
Wilmington	164, 165	267	274 (line 80)	277	283	284	289
Winchendon	112, 113	125	126 (line 63)	129	130	131	135
Winchester	94, 95	124	126 (line 56)	128	130	131	134
Windsor	242, 243	271	–	281	283	286	293
Winthrop	84, 85	124	126 (line 23)	128	130	131	134
Worthington	242, 243	271	–	281	283	286	293
Wrentham	156, 157	266	273 (line 48)	277	283	284	289
Yarmouth	208, 209	269	274 (line 129)	279	283	285	291

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The Commonwealth of Massachusetts

Department of Corporations and Taxation,
State House, Boston, July 1, 1924.

As Commissioner of Corporations and Taxation I submit herewith the Seventeenth Annual Report on the Statistics of Municipal Finances of the cities and towns of the Commonwealth for the financial year 1922. This report was prepared under the immediate direction of Mr. Theodore N. Waddell, Director of Accounts in the Department, and contains data relative to the finances of the municipalities of the Commonwealth, together with tabulations compiled from the returns made by the several city and town officials.

HENRY F. LONG,
Commissioner of Corporations and Taxation.

The Commonwealth of Massachusetts

REPORT ON THE STATISTICS OF MUNICIPAL FINANCES — 1922

Hon. Henry F. Long, *Commissioner of Corporations and Taxation, State House, Boston.*

Sir: — I submit herewith the Seventeenth Annual Report on the Statistics of Municipal Finances, covering the years ending between November 30, 1922, and March 31, 1923.

The general plan of this report is the same as that of previous reports, and the data found in the several tables are comparable with those of previous years. The analysis tables found on pages xii to xxix present, in concise form, comparable figures for two or more years from which may be observed the effect upon the municipal finances of the policy adopted by the officials responsible for the administration of municipal affairs. The character and amount of service rendered, in comparison with the money spent, is the real test of efficiency in government. At the present time, the demand for service at public expense is so uniform that we are able to determine, from data at hand, the actual costs of the various activities and to draw more accurate and intelligent conclusions as to the efficiency of the city and town officials; and to-day it is possible, by means of present-day transportation, for a large percentage of our citizens to obtain first-hand knowledge of the various public improvements, health and recreation centres, and police and fire protection furnished to the citizens of our Commonwealth.

Financial Status of the Municipalities.

Excess or Deficiency of Revenue.

The tables presented on pages xii to xv show the amount of revenue actually received and the amount expended for general maintenance and operation charges, together with the payments for interest and debt. The returns made to this office represent cash transactions only. Consideration of the figures for a single year may lead to false conclusions, but grouping together the transactions of a series of years enables one to more accurately determine the financial policy of the officials responsible for the management of the municipalities. All annually recurring costs should be reflected in the tax rate; but while some of these costs are in the nature of permanent improvements and are included as outlays in our classification, the extent of such improvements, which are met from direct taxation, is shown in this table.

Legislation passed in 1923 reduced the amounts which may be borrowed by requiring that twenty-five cents on each thousand dollars of the assessed valuation of the preceding year shall be raised in the levy of the year in which the debt is incurred; this will automatically be reflected in this table in future reports by showing an increased proportion of excess revenue. It is encouraging to note, however, that while the report for the year 1921 showed that 21 of the 38 cities had a deficit of revenue, the table in this report shows but four of the 38 cities with a deficit of revenue. Of the 75 towns of over 5,000 population, 18 showed a deficit of revenue for the year 1921, but for the year 1922 only five of such towns showed a revenue deficit.

The aggregate revenue for current charges for all municipalities, classified according to source, and the aggregate charges against revenue, classified according to purpose or function, with the percentage each class bears to the total, for the years 1921 and 1922 are shown in the following tables:

Revenue for Current Charges.

Classification.	1921	1922	Percentages 1921	Percentages 1922
Taxes	$150,995,406	$161,424,667	81.36	80.70
Licenses and permits	571,267	693,591	0.31	0.35
Fines and forfeits	482,000	584,956	0.26	0.29
Grants and gifts (for expenses)	2,029,775	2,758,989	1.09	1.38
All other general revenue	3,507	24,196	[1]–	0.01
Special assessments (for expenses)	1,298,311	1,296,577	0.70	0.65
Privileges	87,613	73,045	0.05	0.04
Departmental	6,984,149	7,983,660	3.76	3.99
Public service enterprises	19,487,095	20,635,163	10.50	10.31
Cemeteries	692,225	713,876	0.37	0.36
Interest	2,824,100	3,680,445	1.52	1.84
Premiums	144,524	158,578	0.08	0.08
	$185,599,972	$200,027,743	100.00	100.00

[1] Less than one one-hundredth of one per cent.

Current Charges against Revenue.

Classification.	1921	1922	Percentages 1921	Percentages 1922
General government	$7,497,389	$7,976,951	4.12	4.21
Protection of persons and property	24,807,039	25,543,231	13.64	13.48
Health and sanitation	12,900,084	13,349,954	7.09	7.04
Highways	18,253,212	17,853,807	10.04	9.42
Charities	10,896,986	11,157,026	5.99	5.89
Soldiers' benefits	2,438,167	2,358,979	1.34	1.24
Schools	50,612,864	53,201,114	27.84	28.07
Libraries	2,630,497	2,725,832	1.45	1.44
Recreation	4,228,235	4,182,449	2.33	2.21
Pensions	1,327,018	1,474,557	0.73	0.78
Unclassified	1,561,421	1,825,889	0.86	0.96
Public service enterprises	10,994,735	10,858,537	6.05	5.73
Cemeteries	1,069,591	1,079,837	0.59	0.57
Administration of trust funds	14,938	183,850	0.01	0.10
	$149,232,176	$153,772,013	82.08	81.14
Interest	16,284,346	16,277,676	8.95	8.59
Debt from revenue	13,904,263	17,605,481	7.65	9.29
Transfers to sinking funds from revenue	2,397,370	1,850,828	1.32	0.98
	$181,818,155	$189,505,998	100.00	100.00

For the year 1922, it will be seen that 80.70 per cent of the revenue is received from direct taxation, 10.31 per cent from public service enterprises, while 8.99 per cent is from various other sources. The current charges against revenue show that 81 per cent was for maintenance and operation of the departments of government and 19 per cent for interest and debt. Of the total amount expended for maintenance and operation, the largest amount was expended for schools, namely 28.07 per cent, while 13.48 per cent was expended for protection of persons and property. The expenditure for highways was 9.42 per cent; health and sanitation, 7.04 per cent; charities, 5.89 per cent; public service enterprises, 5.73 per cent; general government, 4.21 per cent; while the balance, 7.30 per cent, was expended for various other activities.

Revenue for current charges for the year 1922 for all municipalities exceeded the current charges against revenue by $10,521,745, or 5.55 per cent. In 1922, revenue for current charges increased $14,427,771, or 7.77 per cent, while current charges against revenue for the same period increased $7,687,843, or 4.23 per cent.

The Debt Burden.

The net funded or fixed debt of all municipalities at the close of the financial year 1922 was $214,973,025, an increase over the year 1921 of $13,231,218, or 6.56 per cent. The increase in assessed valuation of taxable property was $168,731,104, or 3.04 per cent, which is less than one-half of the increase in indebtedness for that year.

On pages xxiii to xxix tables are presented showing the net debt January 1, 1924, and the ratio of net debt to assessed valuation for the cities, the towns over 5,000 population, and the towns under 5,000 population. The total net debt on January 1, 1924, for all municipalities was $225,167,642, an increase of $10,194,617, or 4.74 per cent, over that reported for the financial year 1922. The financial year of the cities does not correspond in all cases with the calendar year, since some cities close their year on November 30, and others close on dates as late as March 31 following. This difference between the financial year and the calendar year accounts for any variation that may be observed in the amount of indebtedness reported as of January 1, 1924, and the amount reported at the close of the financial year upon which this report is based.

The aggregate general debt January 1, 1924, for all municipalities was $167,196,462, of which $63,866,560, or 38.20 per cent, is debt reckoned as outside the limit of indebtedness, practically all of which has been issued under authority of special legislation.

The ratio of net debt to assessed valuation on January 1, 1924, was 3.76 per cent, this being the same proportion of debt to valuation as is shown for the financial year 1922. Referring to the table on page xxii we find that the highest percentage of debt to assessed valuation was for the year 1910, namely, 4.31 per cent. Since that year a constant decrease is noted, the lowest ratio being shown for the year 1920. In 1917, when intangible personal property was eliminated from local assessors' valuations, there was an apparent increase in the percentage of indebtedness; however, as the total net indebtedness at the close of that year was less than that of the preceding year, the increased ratio was due wholly to the decrease in amount of valuations caused by the elimination of certain properties from the assessors' figures.

During the World War, the construction of public buildings and other permanent public improvements was postponed. Since the close of the war, a normal amount of new construction has been carried on, and also many of the postponed improvements are being made, which accounts for the increased indebtedness. The fact that the revenue receipts exceeded the current charges against revenue shows definitely that at least a portion of the so-called permanent improvements are being met from direct taxation and that the proceeds of loans are being used for capital accounts or outlays. The demand for new school buildings and for the construction of roads of a more permanent character will necessitate a continued large expenditure of public funds for these particular accounts. The general policy adopted of paying a considerable portion of the costs from direct taxation and of shortening the time of loans, if issued, while increasing the tax rate temporarily, will ultimately insure a more uniform rate of taxation and at the same time save the taxpayer a considerable amount in interest charges.

The general laws relating to the incurrence of debt by municipalities were not changed during the 1924 session of the General Court, but Governor Cox recommended that special acts be so drafted as to require an initial contribution to be made from taxation; also that the period of loans be shortened. In accordance with this recommendation, acts which were approved authorizing loans outside the debt limit required that a sum equal to not less than 10 per cent of the authorized loan should be raised by taxation; and if the purpose of the loan was one that, under the general law, might run for a period of 20 years, the special authority granted reduced the time to 15 years. If the same policy is followed in succeeding years, it will tend to make the municipalities more cautious in authorizing contemplated improvements. At the present time, it appears to be an easy matter for cities and towns to vote an expenditure of money, provided it does not affect the tax rate of the current year.

The Certification of Town and District Notes.

The records of outstanding indebtedness and of special legislative authority for the incurrence of debt by the several municipalities have been kept up to date and serve as an accurate check in determining the borrowing capacity in connection with the certification of town notes. Information from these records is constantly sought by banks, brokers, and investors in municipal securities. Chapter 338 of the Acts of 1923, which requires that, before a loan may be authorized for any of the first 14 items enumerated in Section 7, Chapter 44, General Laws, provision must be made from revenue, or from available funds, for a sum equal to twenty-five cents on each thousand dollars of the assessed valuation of the preceding year, caused some confusion on account of failure to provide the necessary amount to meet the requirements of the act, but at the present time this provision of the statute is now operating satisfactorily.

The following table shows the number of notes certified and the amount of the loans represented by them since the original act went into effect in 1911.

Years.	Revenue and Other Temporary Loans		General Loans		Total	
	Number	Amount	Number	Amount	Number	Amount
1911	983	$8,974,214.59	433	$737,349.43	1,416	$9,711,564.02
1912	1,093	9,438,850.00	831	1,093,712.20	1,924	10,532,562.20
1913	1,241	10,958,450.00	1,095	1,727,363.74	2,336	12,685,813.74
1914	1,411	12,780,963.00	1,290	1,779,575.29	2,701	14,560,538.29
1915	1,501	13,857,600.00	1,306	1,505,530.16	2,807	15,363,130.16
1916	1,437	14,066,488.00	867	1,204,053.62	2,304	15,270,541.62
1917	1,456	15,414,379.22	809	819,664.21	2,265	16,234,043.43
1918	1,665	16,434,205.75	664	711,160.23	2,329	17,145,365.98
1919	1,483	16,914,825.66	912	1,682,658.12	2,395	18,597,483.78
1920	1,802	20,990,182.84	1,339	1,869,786.72	3,141	22,859,969.56
1921	2,176	25,695,512.64	1,923	2,390,275.40	4,099	28,085,788.04
1922	2,183	28,245,427.06	2,099	2,562,840.93	4,282	30,808,267.99
1923	2,047	26,393,895.80	1,946	2,580,052.00	3,993	28,973,947.80
1924 [1]	1,464	20,296,500.00	653	882,700.00	2,117	21,179,200.00

[1] To July 1.

The Auditing of Municipal Accounts and the Installation of Accounting Systems.

The data on file in this office, obtained from the annual returns of the financial transactions of our several municipalities, and the information obtained from returns made relative to indebtedness, are invaluable in connection with the work of auditing municipal accounts and installing accounting systems. Such information forms the basis of advance knowledge of the conditions existing in our cities and towns.

The purpose of the audits is to disclose possible errors, and to bring to light practices and methods which have been followed. However, the question of clerical errors or slight discrepancies is not so important as it is for us to make recommendations which will insure the adoption by the municipality of the best business policies. It is our purpose, therefore, in our reports, to focus attention on the methods in vogue and practices followed with suggestions for changes.

Accounting methods, in general, have not kept pace with the increased activities in our municipalities; however, it is necessary for administrative officers to have complete information with respect to the financial condition of their municipality so that the necessary public service may be rendered without fixing an unreasonable burden upon the taxpayer.

The reports of audits made have been received generally with universal approval, and suggested changes, both in methods of financing and accounting procedure, have been adopted. Accounting systems have been installed in 136 cities and towns, a gain of 14 in the past 10 months. During this period, audits have been made in 61 other cities and towns, besides additional service rendered to those cities and towns where accounting systems had been previously installed.

Conclusion.

The increased interest in the conduct of municipal affairs, brought about in part, at least, by the high tax rates, has greatly increased the demand for information relative to the costs of governmental activities, and particularly for comparable figures between cities and towns of like population. The promptness in filing the annual returns of the financial statistics by many of the city and town officials and the accuracy of these returns have made possible the preparation and tabulation at an expense considerably less than was the case when the work was first undertaken. There are a few municipalities, however, that fail to appreciate the necessity of making the annual returns which are required by statute, and while we try to assist in every way possible, yet it seems unreasonable to expect these returns to be made in this office from printed city and town reports. The reports of audits too frequently show that municipalities in which there is a lack of appreciation of the necessity of carrying out the full intent of the statutes affecting the municipality are sometimes found to be negligent in recording and reporting the financial transactions, and consequently the reports of the audits made are not complimentary to the municipality. The magnitude of the financial transactions and the variety of municipal activities necessitate greater detail in accounting if the taxpayer is to be advised intelligently as to how the tax money is spent. The

work of the division in all its phases requires a general knowledge of municipal activities, the statutes affecting them, and a natural adaptability for handling details.

I wish to express to those who have so conscientiously contributed their best efforts to carry out successfully the special work in which we are engaged, my appreciation of their efforts, and especially to Mr. Edward H. Fenton, Deputy Director and Chief Examiner, who has charge of the work of auditing and of the installation of accounting systems, and to Miss Hannah M. Varney, in charge of the clerical work, the preparation of this report, and the inspection of town and district notes.

Respectfully submitted,

THEODORE N. WADDELL,
Director of Accounts.

State House, Boston, July 1, 1924.

PLAN OF THE REPORT.

The statistical presentations of this report, following the introductory matter, are arranged in three principal parts, devoted respectively to the finances of (I) the 38 cities; (II) the 75 towns having a population of 5,000 or over; and (III) the 242 towns having a population of less than 5,000. In all the tabulations, unless otherwise indicated, the cities and towns are arranged in order of population for convenience of comparison.

Part I. — Cities.

This part is subdivided as follows: — (A) Summary of Financial Transactions; (B) Receipts from Revenue; (C) Payments for Maintenance and Interest; (D) Indebtedness; and (E) Cash Balances.

(A) *Summary of Financial Transactions.*

This division consists of a summary table (designated Table I) or general survey of all the financial transactions of the 38 cities of the Commonwealth (pp. 4–27). The several cities, with the exception of Boston, which has financial transactions of such magnitude as to warrant presentation independently of the other cities, are arranged, for purposes of comparison, according to the population of the Massachusetts Census of 1920, typographical considerations making it necessary to adopt an arbitrary grouping of four municipalities to a page.

(B) *Receipts from Revenue.*

Table II (pp. 30, 31) shows receipts from *General* and Table III (pp. 32, 33) receipts from *Commercial* Revenue. The former consists of taxes, licenses and permits, fines and forfeits, grants and gifts, and all other general revenue; while the latter is composed of revenue from special assessments (whether for expenses or outlays), privileges, departmental earnings, public service enterprises, cemeteries, and interest.

Table IV (pp. 34–42) is an exhibit of classified Departmental Earnings (being the detail of Column D of Table III), from which may be seen the amount of revenue received by the several municipalities from their various departments. Unclassified receipts are excluded because of their diversity. This table is self-explanatory and is suggestive as disclosing the varying degree to which different cities have discovered opportunities for revenue from this source.

Table V (p. 43) is a tabulation of interest receipts classified so as to show the amount of interest derived from money on deposit, from deferred taxes and special assessments, from public trust funds (sub-classified according to particular funds, so far as is practicable), from investment funds, and from miscellaneous sources.

Table VI (p. 44) presents a summary of revenue receipts, giving within the scope of a single table in a form convenient for comparison the receipts from all sources of revenue of the 38 cities.

It is of interest to note that of the total revenue receipts of the 38 cities of the Commonwealth for the year covered by the report, 80.8 per cent is from general revenue sources and 19.2 per cent from commercial revenue sources. The revenue receipts of the city of Boston are 78.9 per cent from general and 21.1 per cent from commercial sources.

(C) *Payments for Maintenance and Interest.*

The tables in this division, VII to X, inclusive (pp. 46–68), exhibit gross payments, classified in detail, on account of the maintenance cost, or what are sometimes called the "current expenses" of the various departments or kinds of municipal services. Interest payments are similarly but separately shown, not only because it is desirable to exhibit this item of expense independently, but because interest is properly a capital rather than a departmental charge.

It would be most interesting and significant, too, if we could calculate the net cost of the several municipal services so as to show the actual burden of each upon the taxpayer, and it might be supposed that such a figure could be obtained simply by deducting the earnings of a department from the amount necessary to maintain it; but there is as yet on the part of accounting authorities no clear or general understanding as to what receipts should be treated as departmental earnings, thereby constituting a proper offset to expense, and what, on the other hand, being in the nature

of an assessment upon the taxpayer rather than a charge upon the citizen, cannot be legitimately deducted from a gross cost figure in order to obtain net cost of maintenance.

In comparing certain departmental expenses, large differences will occasionally be noted for the same class of service, the reason for which is not sufficiently apparent to warrant our attempting to assign it without more or less exhaustive inquiry. Meanwhile the differences, even for a single year, which may be noted in these comparative tables for cities of approximately the same size should stimulate local discussion for the purpose of ascertaining whether a satisfactory explanation can be found.

From the interest table (p. 68) we note that the total interest burden of the 38 cities for the year covered by the report was $13,928,410.70, of which $7,229,643.00, or 51.9 per cent, was interest on the general debt; $1,621,431.82, or 11.6 per cent, was interest on revenue and other temporary loans; and the remaining 36.5 per cent of the total interest payments was for debt on account of trust funds used, public service enterprise and cemetery loans, metropolitan assessments for sewer, park, and water purposes, state assessments on account of grade crossing abolition, and miscellaneous debt not specified. It is of interest to note that the total assessment on the city of Boston for interest on metropolitan debts was $1,663,350.86, or 25.6 per cent of the total interest burden of the city (see also payments to the state sinking and loan funds on page 73). Over 59 per cent of Somerville's total interest burden is on account of metropolitan assessments.

(D) *Indebtedness.*

Table XI (p. 70) shows the outstanding indebtedness classified by the character of the obligation; Table XII (p. 71), the relation of indebtedness to valuation, the valuation figures as reported to the Tax Commissioner being used; Table XIII (p. 72), the debt transactions for 1922, classified according to the character of the obligation; Table XIV (p. 73) shows separately the payments to the state sinking and loan funds; and Table XV (p. 74) shows the method of meeting debt requirements from taxation.

A tabulation which gives figures for the funded or fixed debt and the net debt only of a municipality does not, however, tell the whole story of the debt burden. Revenue loans, it is true, are not included in reckoning the limit of indebtedness under the law; but though they are temporary transactions with uncollected taxes presumably as an offsetting asset, they constitute in fact a permanent burden, since they are as a class annually recurrent. Loans in anticipation of bond issues, although of a temporary character, are in reality *fixed* debt (having no assets as an offset) and in Table XII are included in the total of funded or fixed debt and reckoned in determining the net debt. Table XI (p. 70) has therefore been prepared for the purpose of showing the aggregate outstanding indebtedness, including not only the funded or fixed debt, but also temporary debt and warrants or orders unpaid.

The net funded or fixed debt is found by deducting from the total funded or fixed debt the amount which has been set aside in sinking funds to pay the debt when due. Funded or fixed debt does not include revenue loans or outstanding warrants or orders, because these debts are considered temporary, and it is assumed that such obligations are offset by theoretically "quick" assets. Thus, revenue loans are offset by uncollected taxes, and warrants or orders by cash on hand.

The table of debt transactions (p. 72) is of interest as showing the amount of debt incurred during the fiscal year 1922 for the several purposes specified, and the amount of debt cancelled during the year, excepting payments to the state sinking and loan funds on account of grade crossings, metropolitan assessments for sewer, park, and water purposes, and payments to counties on account of debt incurred for bridge purposes. These payments represent the cancellation of a portion of the city's debt incurred by the State on its account, and for this reason are excluded.

Included in the term "General Loans" in the table of debt transactions are not only loans issued for general purposes, but likewise all loans whether specified as for school, fire, or police, etc., purposes, since these could not be shown separately by figures which would be comparable.

Payments to the state sinking and loan funds on account of grade crossings and metropolitan sewer, park, and water assessments are shown separately in Table XIV (p. 73). The aggregate amount thus paid for the 38 cities in 1922 was $672,655.61, of which *Boston* paid $389,326.34, or 57.9 per cent.

Table XV (p. 74) is of interest as showing the relative use by the 38 cities of Massa-

chusetts of the two methods of meeting their debt obligations. The payments to the state sinking and loan funds on account of grade crossings and metropolitan assessments are included in this table in order to show the annual debt charges against revenue, but they are *assessments* and not properly charged as a serial or municipal sinking fund payment.

(E) *Cash Balances.*

Table XVI (p. 76) shows the amount of cash on hand held by the treasurer and departments at the beginning and close of the fiscal year 1922.

PART II. — TOWNS OVER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances.

The tables in Division A, *Summary of Financial Transactions* (pp. 80–121), are similar in form and detail to those given for the cities in Part I, the towns being arranged according to population, with the exception of Brookline, the largest town, which is presented separately as its transactions are scarcely comparable with those of any other town. The tables in the division devoted to *Indebtedness* (II, III, IV, V, and VI, on pp. 124–131, inclusive) are similar to those given for the cities, and the comments made in the latter connection are likewise applicable to the towns. The statements of *Cash Balances* (pp. 134, 135) for the towns are also self-explanatory.

PART III. — TOWNS UNDER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances. They are presented on the same plan as the towns of over 5,000 population, which are shown in Part II.

ANALYSIS TABLES

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   B. Towns over 5,000 Population

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Excess or Deficiency of Revenue: Cities.

Cities. (In order of population, 1920)	Revenue for Current Charges					Current	
	1918	1919	1920	1921	1922	1918	1919
Boston	$40,256,394	$48,386,693	$49,652,788	$50,406,827	$52,885,270	$36,979,896	$43,435,389
Worcester	5,907,984	6,496,214	6,889,246	8,588,983	8,710,718	5,669,076	6,151,715
Springfield	4,807,407	5,626,754	6,232,906	7,321,346	8,052,196	4,449,513	5,002,677
New Bedford	3,935,512	4,599,519	5,443,541	6,443,194	6,765,172	3,977,124	4,387,767
Fall River	3,441,065	3,939,516	4,931,670	4,781,326	6,111,442	3,349,158	3,751,099
Lowell	2,995,178	3,443,806	3,886,247	4,618,368	4,700,760	3,129,265	3,325,942
Cambridge	4,209,530	4,846,633	5,397,844	5,193,833	5,549,395	4,113,327	4,876,814
Lynn	2,714,153	2,959,711	3,451,204	3,657,950	4,080,999	2,757,334	2,838,092
Lawrence	2,375,268	2,727,969	3,854,364	3,721,346	3,873,302	2,603,982	2,827,898
Somerville	2,355,658	2,696,046	2,925,574	3,049,520	3,237,388	2,322,424	2,569,073
Brockton	1,956,672	2,248,068	2,266,347	2,918,690	2,922,413	2,041,823	2,148,344
Holyoke	2,605,751	2,903,532	3,465,681	3,995,693	4,047,841	2,579,916	2,743,607
Haverhill	1,442,868	1,732,572	1,893,607	2,257,941	2,265,375	1,461,910	1,598,333
Malden	1,346,671	1,619,160	1,705,713	1,864,954	1,984,923	1,426,007	1,568,428
Quincy	1,658,483	2,060,194	2,308,896	2,302,492	2,949,949	1,627,645	1,959,891
Newton	2,122,594	2,343,070	3,097,921	2,967,606	3,169,569	2,074,761	2,398,150
Chelsea	1,158,421	1,295,244	1,376,421	1,470,468	1,795,682	1,175,462	1,268,746
Salem	1,369,941	1,570,663	1,702,644	1,776,754	1,984,773	1,381,456	1,450,729
Pittsfield	1,100,187	1,214,263	1,571,488	1,610,920	1,800,087	1,151,514	1,197,933
Fitchburg	1,263,938	1,442,225	1,696,462	1,833,161	1,943,322	1,314,423	1,450,077
Everett	1,158,915	1,477,750	1,163,844	1,806,111	1,842,721	1,100,855	1,268,669
Medford	974,376	1,249,940	1,401,300	1,539,313	1,770,200	1,042,223	1,206,499
Taunton	1,206,061	1,441,958	1,591,014	1,738,266	1,877,822	1,214,233	1,528,956
Chicopee	1,027,690	1,129,299	1,459,613	1,668,286	1,783,840	1,008,103	1,032,504
Waltham	846,005	950,914	1,179,172	1,105,171	1,352,919	810,066	923,683
Revere	773,941	837,586	962,889	1,124,327	1,258,627	807,068	851,640
Gloucester	827,269	950,295	990,426	1,047,342	1,150,215	831,797	881,450
Beverly	955,293	1,062,537	1,179,306	1,330,291	1,300,804	882,405	923,515
North Adams	517,073	546,171	697,156	822,381	787,748	519,065	553,834
Northampton	571,981	599,267	592,137	873,298	842,872	533,057	550,056
Leominster	499,506	500,335	501,655	607,577	669,887	430,216	466,451
Attleboro	518,858	630,632	775,883	882,070	956,661	508,933	551,915
Peabody	705,263	840,362	857,101	1,049,485	1,237,525	631,712	746,070
Westfield	644,830	746,581	865,688	866,540	986,870	613,060	693,417
Melrose	574,757	686,826	758,684	780,692	892,701	609,412	651,425
Woburn	478,924	528,979	561,543	651,723	799,867	488,811	523,291
Newburyport	398,208	392,215	371,538	523,346	521,599	373,311	366,142
Marlborough	392,577	436,217	479,676	505,041	522,332	406,617	432,794
38 Cities	**$102,095,202**	**$119,159,716**	**$130,139,189**	**$139,702,632**	**$149,385,786**	**$98,396,960**	**$111,103,015**

Excess or Deficiency of Revenue: Cities – Concluded.

Charges against Revenue			Excess (+) or Deficiency (−) of Revenue				
1920	1921	1922	1918	1919	1920	1921	1922
$46,447,458	$48,735,645	$51,809,484	+$3,276,498	+$4,951,304	+$3,205,330	+$1,671,182	+$1,075,786
7,695,374	8,073,261	8,493,582	+238,908	+344,499	−806,128	+515,722	+217,136
6,144,562	6,845,642	7,316,634	+357,894	+624,077	+88,344	+475,704	+735,562
5,512,180	6,299,891	6,617,928	−41,612	+211,752	−68,639	+143,303	+147,244
4,867,350	5,043,893	5,149,712	+91,907	+188,417	+64,320	−262,567	+961,730
4,074,783	4,728,935	4,928,154	−134,087	+117,864	−188,536	−110,567	−227,394
5,209,184	5,468,335	5,450,040	+96,203	−30,181	+188,660	−274,502	+99,355
3,520,351	3,925,411	4,141,919	−43,181	+121,619	−69,147	−267,461	−60,920
3,614,989	3,664,630	3,817,954	−228,714	−99,929	+239,375	+56,716	+55,348
2,858,548	2,984,078	2,967,670	+33,234	+126,973	+67,026	+65,442	+269,718
2,683,071	2,987,029	3,010,717	−85,151	+99,724	−416,724	−68,339	−88,304
3,616,151	3,789,991	3,681,485	+25,835	+159,925	−150,470	+205,702	+366,356
2,034,875	2,142,569	2,129,687	−19,042	+134,239	−141,268	+115,372	+135,688
1,715,877	1,881,919	1,873,546	−79,336	+50,732	−10,164	−16,965	+111,377
2,404,159	2,574,056	2,696,929	+30,838	+100,303	−95,263	−271,564	+253,020
2,841,758	2,832,935	3,115,503	+47,833	−55,080	+256,163	+134,671	+54,066
1,486,094	1,689,050	1,791,780	−17,041	+26,498	−109,673	−218,582	+3,902
1,745,302	1,875,521	1,953,357	−11,515	+119,934	−42,658	−98,767	+31,416
1,532,071	1,658,521	1,639,652	−51,327	+16,330	+39,417	−47,601	+160,435
1,802,986	1,937,635	1,886,589	−50,485	−7,852	−106,524	−104,474	+56,733
1,479,972	1,607,919	1,672,893	+58,060	+209,081	−316,128	+198,192	+169,828
1,371,345	1,617,768	1,704,674	−67,847	+43,441	+29,955	−78,455	+65,526
1,648,207	1,770,704	1,755,248	−8,172	−86,998	−57,193	−32,438	+122,574
1,385,294	1,479,670	1,560,095	+19,587	+96,795	+74,319	+188,616	+223,745
1,100,617	1,225,973	1,298,311	+35,939	+27,231	+78,555	−120,802	+54,608
1,069,161	1,242,868	1,269,883	−33,127	−14,054	−106,272	−118,541	−11,256
1,037,638	1,056,854	1,089,546	−4,528	+68,845	−47,212	−9,512	+60,669
1,100,416	1,243,330	1,241,014	+72,888	+139,022	+78,890	+86,961	+59,790
653,259	680,738	725,353	−1,992	−7,663	+43,897	+141,643	+62,395
666,505	720,337	759,216	+38,924	+49,211	−74,368	+152,961	+83,656
522,558	616,214	603,595	+69,290	+33,884	−20,903	−8,637	+66,292
736,880	874,977	862,645	+9,925	+78,717	+39,003	+7,093	+94,016
902,144	1,089,571	1,105,271	+73,551	+94,292	−45,043	−40,086	+132,254
829,856	856,210	887,087	+31,770	+53,164	+35,832	+10,330	+99,783
775,471	846,246	880,847	−34,655	+35,401	−16,787	−65,554	+11,854
642,286	698,105	748,804	−9,887	+5,688	−80,743	−46,382	+51,063
428,321	486,443	488,451	+24,897	+26,073	−56,783	+36,903	+33,148
505,185	519,953	519,993	−14,040	+3,423	−25,509	−14,912	+2,339
$128,662,238	**$137,772,827**	**$143,645,248**	**+$3,698,242**	**+$8,056,701**	**+$1,476,951**	**+$1,929,805**	**+$5,740,538**

Excess or Deficiency of Revenue: Towns over 5,000 Population.

Towns. (In order of Population, 1920)	Revenue for Current Charges					Current Charges against Revenue					Excess (+) or Deficiency (−) of Revenue				
	1918	1919	1920	1921	1922	1918	1919	1920	1921	1922	1918	1919	1920	1921	1922
Brookline	$2,106,595	$2,301,781	$2,502,938	$2,527,578	$2,989,860	$1,939,211	$2,158,189	$2,396,672	$2,628,735	$2,642,059	+$167,384	+$143,592	+$106,266	−$101,157	+$347,801
Watertown	693,168	782,892	934,030	1,057,998	1,096,459	599,644	743,982	915,352	1,002,962	1,020,599	+93,524	+38,910	+18,678	+55,036	+75,860
Arlington	652,891	736,849	851,863	886,142	1,011,616	619,577	707,005	799,242	883,588	916,377	+33,314	+29,844	+52,621	+2,554	+95,239
Framingham	605,778	708,245	758,666	727,611	871,873	524,281	594,639	727,304	810,917	838,291	+81,497	+113,606	+31,362	−83,306	+33,582
Gardner	408,266	485,582	605,577	708,915	685,458	386,130	435,862	556,324	635,260	713,937	+22,136	+49,720	+49,253	+73,655	−28,479
Greenfield	296,288	353,597	481,228	557,734	661,250	254,360	306,768	428,582	488,101	561,200	+41,928	+46,829	+52,646	+69,633	+100,050
Winthrop	429,505	472,159	527,453	523,847	613,790	420,625	415,064	504,863	559,705	559,030	+8,880	+57,095	+22,590	−35,858	+54,760
Methuen	317,831	360,566	666,920	757,934	746,544	380,852	465,978	610,502	664,462	645,206	−63,021	−105,412	+56,418	+93,472	+101,338
Weymouth	378,649	423,825	509,717	525,471	529,284	343,209	359,044	476,054	508,022	488,124	+35,440	+64,781	+33,663	+17,449	+41,160
Southbridge	267,242	257,031	320,462	377,956	390,727	239,142	248,785	302,661	347,784	358,073	+28,100	+8,246	+17,801	+30,172	+32,654
Milford	281,834	311,479	334,438	346,946	407,941	280,374	293,970	332,265	368,040	406,853	+1,460	+17,509	+2,173	−21,094	+1,088
WestSpringfield	358,405	426,769	567,398	561,239	749,125	315,354	374,856	475,700	571,055	641,406	+43,051	+51,913	+91,698	−9,816	+107,719
Webster	239,473	256,272	257,698	390,756	390,082	199,718	217,288	303,894	335,559	346,400	+39,755	+38,984	−46,196	+55,197	+43,682
Plymouth	375,095	474,545	518,455	607,451	574,589	358,308	401,321	479,194	545,431	509,217	+16,787	+73,224	+39,261	+62,020	+65,372
Wakefield	522,499	590,446	696,806	760,375	832,103	490,425	534,169	673,747	739,517	759,416	+32,074	+56,277	+23,059	+20,858	+72,687
Clinton	297,641	314,230	385,902	422,773	496,806	289,797	296,969	350,358	412,642	423,972	+7,844	+17,261	+35,544	+10,131	+72,834
Adams	227,763	264,918	340,611	397,796	339,319	244,642	254,428	308,280	330,507	388,827	−16,879	+10,490	+32,331	+67,289	−49,508
Norwood	438,375	517,255	582,154	690,658	785,584	375,703	479,047	609,703	696,566	751,508	+62,672	+38,208	−27,549	−5,908	+34,076
Easthampton	303,624	267,930	392,422	316,935	395,874	230,504	225,808	270,193	313,208	311,342	+73,120	+42,122	+122,229	+3,727	+84,532
Danvers	320,854	407,850	444,088	489,298	549,084	330,768	348,057	414,288	428,925	453,531	−9,914	+59,793	+29,800	+60,373	+95,553
Natick	344,414	419,234	430,885	511,743	528,288	341,779	371,644	465,657	501,879	518,182	+2,635	+47,590	−34,772	+9,864	+10,106
Saugus	246,102	300,852	331,958	359,853	394,407	247,174	266,069	333,130	359,182	371,069	−1,072	+34,783	−1,172	+671	+23,338
Dedham	359,711	424,701	545,288	550,669	568,784	340,464	382,231	485,262	511,643	520,472	+19,247	+42,470	+60,026	+39,026	+48,312
Belmont	352,018	438,520	507,324	561,688	821,369	325,277	411,213	492,860	573,863	643,445	+26,741	+27,307	+14,464	−12,175	+177,924
Braintree	328,587	386,807	503,899	540,735	619,468	303,518	328,410	439,788	500,472	549,401	+25,069	+58,397	+64,111	+40,263	+70,067
Winchester	463,096	478,596	585,748	666,327	644,030	432,373	440,726	528,902	566,402	572,584	+30,723	+37,870	+56,846	+99,925	+71,446
Northbridge	153,141	184,449	141,354	269,679	259,447	116,049	154,367	187,838	216,610	260,801	+37,092	+30,082	−46,484	+53,069	−1,354
Amesbury	250,431	282,290	275,201	340,946	353,787	244,391	286,524	329,115	319,968	324,792	+6,040	−4,234	−53,914	+20,978	+28,995
Palmer	174,621	167,088	197,670	256,545	308,860	139,259	159,655	190,421	261,008	268,050	+35,362	+7,433	+7,249	−4,463	+40,810
Athol	306,130	305,384	283,283	391,425	421,529	238,588	245,565	318,210	334,599	338,589	+67,542	+59,819	−34,927	+56,826	+82,940
Milton	541,763	617,141	742,115	743,276	792,981	499,731	562,985	662,961	663,896	671,549	+42,032	+54,156	+79,154	+79,380	+121,432
N. Attleborough	321,528	346,453	422,272	430,190	421,711	290,673	328,728	402,454	422,933	415,951	+30,855	+17,725	+19,818	+7,257	+5,760
Ware	154,628	155,640	243,386	253,177	259,603	147,271	170,235	216,315	235,053	253,854	+7,357	−14,595	+27,071	+18,124	+5,749
Middleborough	193,210	226,684	316,821	365,060	364,659	180,160	219,579	298,351	344,048	340,508	+13,050	+7,105	+18,470	+21,012	+24,151
Bridgewater	131,230	154,904	186,758	177,711	202,224	119,022	145,733	181,696	190,768	190,764	+12,208	+9,171	+5,062	−13,057	+11,460
Andover	252,914	290,643	339,773	356,622	412,333	233,587	253,601	302,702	322,830	349,639	+19,327	+37,042	+37,071	+33,792	+62,694
Swampscott	396,672	416,952	459,936	481,756	526,898	370,580	376,817	434,534	482,063	503,742	+26,092	+40,135	+25,402	−307	+23,156

Stoneham	195,173	258,258	311,048	306,841	306,478	225,168	220,113	268,537	281,806	295,925	−29,995	+38,145	+42,511	+25,035	+10,553
Montague	134,692	179,085	178,161	227,023	236,094	132,060	147,838	180,481	196,630	235,033	+2,632	+31,247	−2,320	+30,393	+1,061
Hudson	200,426	240,497	317,689	283,634	329,971	200,122	225,418	276,795	274,107	306,286	+304	+15,079	+40,894	+9,527	+23,685
Rockland	181,332	218,455	226,028	294,833	274,309	178,584	192,338	228,458	258,933	262,107	+2,748	+26,117	−2,430	+35,900	+12,202
Ludlow	110,666	145,257	201,319	224,992	287,371	104,931	141,426	182,857	232,500	244,884	+5,735	+3,831	+18,462	−7,508	+42,487
Reading	356,993	442,982	513,641	560,307	562,806	358,052	403,854	488,717	523,985	521,264	−1,059	+39,128	+24,924	+36,322	+41,542
Marblehead	358,293	459,717	490,897	540,852	550,364	369,464	397,204	489,532	483,213	458,269	−11,171	+62,513	+1,365	+57,639	+92,095
Fairhaven	138,115	190,989	202,535	257,415	317,761	142,310	174,163	223,776	275,618	311,365	−4,195	+16,826	−21,241	−18,203	+6,396
Whitman	200,819	198,986	211,701	233,460	240,063	162,991	184,107	209,574	227,671	232,697	+37,828	+14,879	+2,127	+5,789	+7,366
Maynard	156,000	144,019	174,744	195,080	212,642	119,452	128,287	154,221	166,496	171,262	+36,548	+15,732	+20,523	+28,584	+41,380
Needham	213,466	250,523	290,520	376,939	393,902	212,800	225,015	290,314	323,785	346,554	+666	+25,508	+206	+53,154	+47,348
Grafton	106,248	102,178	129,879	156,763	181,786	88,185	106,127	129,121	146,737	167,780	+18,063	−3,949	+758	+10,026	+14,006
Stoughton	162,318	208,898	223,541	220,468	241,998	165,172	182,728	214,422	218,058	235,359	−2,854	+26,170	+9,119	+2,410	+6,639
Franklin	166,501	199,343	242,883	256,695	260,845	162,138	177,545	222,640	248,689	249,185	+4,363	+21,798	+20,243	+8,006	+11,660
Dartmouth	133,608	180,024	199,762	252,179	291,867	123,027	132,286	173,980	228,069	260,592	+10,581	+47,738	+25,782	+24,110	+31,275
Concord	356,394	380,854	487,139	457,018	471,641	336,983	355,649	442,705	450,800	431,651	+19,411	+25,205	+44,434	+6,218	+39,990
Lexington	297,954	320,009	395,791	422,922	476,320	282,837	309,461	363,030	419,634	450,829	+15,117	+10,548	+32,761	+3,288	+25,491
Great Barrington	119,587	128,629	190,431	191,305	215,013	114,376	135,331	175,870	186,100	200,159	+5,211	−6,702	+14,561	+5,205	+14,854
North Andover	223,797	185,732	306,062	261,091	280,983	174,423	189,153	241,730	244,256	259,955	+49,374	−3,421	+64,332	+16,835	+21,028
Mansfield	233,852	261,210	319,811	296,551	399,707	217,392	269,398	311,184	349,763	340,306	+16,460	−8,188	+8,627	−53,212	+59,401
Wellesley	354,895	476,525	527,934	533,261	673,410	363,898	418,996	487,233	529,915	560,198	−9,003	+57,529	+40,701	+3,346	+113,212
Ipswich	209,448	196,800	248,435	277,021	315,698	202,661	199,350	248,451	271,211	285,273	+6,787	−2,550	−16	+5,810	+30,425
Canton	160,846	207,877	232,301	259,783	289,607	170,161	188,783	219,455	248,706	244,540	−9,315	+19,094	+12,846	+11,077	+45,067
Spencer	107,306	119,373	134,916	122,728	153,121	97,924	107,432	127,892	125,991	129,726	+9,382	+11,941	+7,024	−3,263	+23,395
Winchendon	137,534	163,599	188,719	198,767	218,632	133,740	141,805	185,679	196,850	213,846	+3,794	+21,794	+3,040	+1,917	+4,786
Westborough	92,826	115,532	119,833	129,119	149,784	101,511	112,418	129,842	133,205	135,386	−8,685	+3,114	−10,009	−4,086	+14,398
Abington	125,953	176,643	152,811	200,309	195,833	122,899	142,134	173,723	180,991	192,670	+3,054	+34,509	−20,912	+19,318	+3,163
Chelmsford	121,514	152,147	183,267	180,769	248,135	103,903	119,946	157,292	184,827	195,975	+17,611	+32,201	+25,975	−4,058	+52,160
Millbury	106,697	100,789	135,210	158,900	183,942	88,615	103,745	125,100	161,428	174,664	+18,082	−2,956	+10,110	−2,528	+9,278
Hingham	210,484	249,957	312,167	332,354	311,842	196,096	236,269	296,852	297,273	310,432	+14,388	+13,688	+15,315	+35,081	+1,410
Amherst	127,277	173,917	204,061	196,693	194,349	130,986	162,904	186,396	193,868	192,471	−3,709	+16,013	+17,665	+2,825	+1,878
South Hadley	124,080	138,832	210,381	222,145	218,444	112,224	134,816	193,775	200,207	201,992	+11,856	+4,016	+16,606	+21,938	+16,452
Walpole	217,752	263,507	289,005	354,627	369,598	207,042	236,799	315,422	325,913	323,598	+10,710	+26,708	−26,417	+28,714	+46,000
Orange	131,417	151,235	139,493	198,339	174,226	127,054	136,876	167,840	187,664	170,253	+4,363	+14,359	−28,347	+10,675	+3,973
Uxbridge[1]	–	120,465	122,545	170,779	167,398	–	112,627	127,454	145,199	151,561	–	+7,838	−4,909	+25,580	+15,837
Dracut[1]	–	90,241	90,296	128,685	132,779	–	81,546	93,892	110,082	142,425	–	+8,695	−3,596	+18,603	−9,646
Easton	107,052	149,520	152,817	178,573	192,939	131,122	134,293	151,249	171,601	151,836	−24,070	+15,227	+1,568	+6,972	+41,103
Agawam[1]	–	114,382	129,792	136,081	189,365	–	110,043	133,591	149,407	194,119	–	+4,339	−3,799	−13,326	−4,754
75 Towns	**$20,873,287**	**$24,172,545**	**$28,380,062**	**$30,888,116**	**$33,928,769**	**$19,552,823**	**$22,143,534**	**$26,994,456**	**$29,629,391**	**$30,781,187**	**+$1,320,464**	**+$2,029,011**	**+$1,385,696**	**+$1,258,725**	**+$3,147,582**

[1] Included in 1919 for the first time in the towns over 5,000 population.

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Cities.

Cities. (In order of Population, 1920)	Totals	Maintenance	Interest	Debt Requirements	Percentages		
					Maintenance	Interest	Debt Requirements
Boston	$51,809,484.48	$39,801,938.53	$6,499,258.60	$5,508,287.35	76.8	12.6	10.6
Worcester	8,493,581.54	6,993,373.23	625,955.81	874,252.50	82.3	7.4	10.3
Springfield	7,316,634.09	6,162,827.53	523,306.56	630,500.00	84.2	7.2	8.6
New Bedford	6,617,927.53	4,838,647.35	722,058.18	1,057,222.00	73.1	10.9	16.0
Fall River	5,149,711.84	4,057,697.45	443,479.39	648,535.00	78.8	8.6	12.6
Lowell	4,928,154.05	4,037,789.47	342,959.58	547,405.00	81.9	7.0	11.1
Cambridge	5,450,040.20	4,333,939.31	558,602.74	557,498.15	79.5	10.3	10.2
Lynn	4,141,918.99	3,335,054.81	336,577.45	470,286.73	80.5	8.1	11.4
Lawrence	3,817,953.73	3,060,292.78	267,347.95	490,313.00	80.2	7.0	12.8
Somerville	2,967,669.91	2,538,887.05	213,693.79	215,089.07	85.6	7.2	7.2
Brockton	3,010,717.03	2,305,635.52	262,681.51	442,400.00	76.6	8.7	14.7
Holyoke	3,681,484.89	3,183,843.90	205,140.99	292,500.00	86.5	5.6	7.9
Haverhill	2,129,687.13	1,815,105.78	109,036.35	205,545.00	85.2	5.1	9.7
Malden	1,873,545.51	1,478,918.05	197,183.00	197,444.46	78.9	10.5	10.6
Quincy	2,696,928.74	2,015,302.55	248,272.80	433,353.39	74.7	9.2	16.1
Newton	3,115,503.49	2,618,910.24	284,099.48	212,493.77	84.1	9.1	6.8
Chelsea	1,791,779.96	1,411,770.91	212,793.27	167,215.78	78.8	11.9	9.3
Salem	1,953,356.99	1,596,603.01	137,253.98	219,500.00	81.7	7.0	11.3
Pittsfield	1,639,652.50	1,220,415.68	138,536.82	280,700.00	74.4	8.5	17.1
Fitchburg	1,886,588.70	1,539,164.14	138,424.56	209,000.00	81.6	7.3	11.1
Everett	1,672,892.77	1,313,984.60	165,163.60	193,744.57	78.5	9.9	11.6
Medford	1,704,673.97	1,335,735.29	157,284.41	211,654.27	78.4	9.2	12.4
Taunton	1,755,247.72	1,374,052.51	168,320.21	212,875.00	78.3	9.6	12.1
Chicopee	1,560,095.27	1,243,770.62	92,624.65	223,700.00	79.7	5.9	14.4
Waltham	1,298,311.45	1,063,785.83	98,964.35	135,561.27	81.9	7.6	10.5
Revere	1,269,882.84	938,812.65	126,674.59	204,395.60	73.9	10.0	16.1
Gloucester	1,089,545.89	888,790.84	75,380.05	125,375.00	81.6	6.9	11.5
Beverly	1,241,014.13	1,030,158.87	59,855.26	151,000.00	83.0	4.8	12.2
North Adams	725,353.04	585,414.35	40,918.70	99,019.99	80.7	5.6	13.7
Northampton	759,215.89	659,346.32	31,789.57	68,080.00	86.8	4.2	9.0
Leominster	603,595.48	506,251.93	37,743.55	59,600.00	83.9	6.2	9.9
Attleboro	862,645.49	691,194.63	64,950.86	106,500.00	80.1	7.5	12.4
Peabody	1,105,271.46	875,610.18	88,725.75	140,935.53	79.2	8.0	12.8
Westfield	887,086.55	786,557.34	34,529.21	66,000.00	88.7	3.9	7.4
Melrose	880,846.90	695,547.33	84,099.42	101,200.15	79.0	9.5	11.5
Woburn	748,804.22	520,830.07	68,742.03	159,232.12	69.5	9.2	21.3
Newburyport	488,450.87	393,287.15	29,563.72	65,600.00	80.5	6.1	13.4
Marlborbugh	519,992.79	407,874.83	36,417.96	75,700.00	78.4	7.0	14.6
38 Cities	**$143,645,248.03**	**$113,657,122.63**	**$13,928,410.70**	**$16,059,714.70**	**79.1**	**9.7**	**11.2**

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population.

Towns. (In order of Population, 1920)	Totals	Maintenance	Interest	Debt Requirements	Percentages		
					Maintenance	Interest	Debt Requirements
Brookline	$2,642,058.79	$2,278,084.63	$144,700.59	$219,273.57	86.2	5.5	8.3
Watertown	1,020,599.13	736,550.74	120,637.28	163,411.11	72.2	11.8	16.0
Arlington	916,377.39	750,533.51	76,424.01	89,419.87	81.9	8.3	9.8
Framingham	838,290.59	704,715.58	65,075.01	68,500.00	84.1	7.7	8.2
Gardner	713,937.25	593,575.43	42,374.32	77,987.50	83.2	5.9	10.9
Greenfield	561,200.47	485,335.53	18,364.94	57,500.00	86.5	3.3	10.2
Winthrop	559,029.79	429,553.56	59,322.84	70,153.39	76.8	10.6	12.6
Methuen	645,205.70	546,193.32	42,658.93	56,353.45	84.7	6.6	8.7
Weymouth	488,123.49	440,856.25	17,806.43	29,460.81	90.3	3.7	6.0
Southbridge	358,073.03	314,638.15	18,324.88	25,110.00	87.9	5.1	7.0
Milford	406,853.33	365,611.68	18,241.65	23,000.00	89.9	4.5	5.6
West Springfield	641,406.44	546,524.85	44,181.59	50,700.00	85.2	6.9	7.9
Webster	346,400.15	304,872.02	10,528.13	31,000.00	88.0	3.0	9.0
Plymouth	509,216.82	466,311.16	13,049.34	29,856.32	91.6	2.5	5.9
Wakefield	759,415.70	658,066.43	49,137.79	52,211.48	86.6	6.5	6.9
Clinton	423,971.70	382,227.96	20,243.74	21,500.00	90.1	4.8	5.1
Adams	388,826.72	348,880.05	19,446.67	20,500.00	89.7	5.0	5.3
Norwood	751,508.15	595,741.04	50,067.11	105,700.00	79.3	6.6	14.1
Easthampton	311,342.18	293,079.53	5,262.65	13,000.00	94.1	1.7	4.2
Danvers	453,530.96	426,801.55	11,874.15	14,855.26	94.1	2.6	3.3
Natick	518,181.48	439,270.11	33,275.19	45,636.18	84.8	6.4	8.8
Saugus	371,069.39	327,643.53	22,570.25	20,855.61	88.3	6.1	5.6
Dedham	520,472.13	454,897.09	29,728.60	35,846.44	87.4	5.7	6.9
Belmont	643,445.09	533,027.51	53,880.95	56,536.63	82.8	8.4	8.8
Braintree	549,401.32	517,260.44	14,872.51	17,268.37	94.2	2.7	3.1
Winchester	572,584.29	480,122.34	40,573.98	51,887.97	83.8	7.1	9.1
Northbridge	260,800.47	210,135.38	17,665.09	33,000.00	80.6	6.8	12.6
Amesbury	324,791.84	272,678.11	21,363.73	30,750.00	83.9	6.6	9.5
Palmer	268,050.45	238,300.90	7,899.55	21,850.00	88.9	2.9	8.2
Athol	338,588.65	281,905.92	20,182.73	36,500.00	83.2	6.0	10.8
Milton	671,548.57	586,574.95	41,326.61	43,647.01	87.3	6.2	6.5
North Attleborough	415,951.39	349,786.78	24,914.61	41,250.00	84.1	6.0	9.9
Ware	253,853.66	236,046.21	7,107.45	10,700.00	93.0	2.8	4.2
Middleborough	340,508.47	320,057.50	8,300.97	12,150.00	94.0	2.4	3.6
Bridgewater	190,764.42	167,492.53	7,771.89	15,500.00	87.8	4.1	8.1
Andover	349,638.64	302,829.66	18,558.98	28,250.00	86.6	5.3	8.1
Swampscott	503,742.25	380,542.67	56,675.30	66,524.28	75.5	11.3	13.2
Stoneham	295,925.17	246,290.04	21,949.29	27,685.84	83.2	7.4	9.4
Montague	235,033.01	215,038.23	9,994.78	10,000.00	91.5	4.2	4.3

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population. — Concluded.

Towns. (In order of Population, 1920)	Totals	Maintenance	Interest	Debt Requirements	Percentages		
					Maintenance	Interest	Debt Requirements
Hudson	$306,286.46	$270,852.89	$11,783.57	$23,650.00	88.4	3.9	7.7
Rockland	262,107.10	243,076.63	7,530.47	11,500.00	92.7	2.9	4.4
Ludlow	244,884.23	223,646.29	12,737.94	8,500.00	91.3	5.2	3.5
Reading	521,264.11	439,903.19	33,676.95	47,683.97	84.4	6.5	9.1
Marblehead	458,268.81	415,899.69	15,369.12	27,000.00	90.8	3.3	5.9
Fairhaven	311,365.16	264,283.57	17,081.59	30,000.00	84.9	5.5	9.6
Whitman	232,696.76	199,354.94	8,841.82	24,500.00	85.7	3.8	10.5
Maynard	171,262.07	161,167.55	4,094.52	6,000.00	94.1	2.4	3.5
Needham	346,553.80	286,930.98	30,237.51	29,385.31	82.8	8.7	8.5
Grafton	167,779.59	155,716.00	5,063.59	7,000.00	92.8	3.0	4.2
Stoughton	235,358.76	199,835.38	7,523.38	28,000.00	84.9	3.2	11.9
Franklin	249,185.24	210,942.30	15,242.94	23,000.00	84.7	6.1	9.2
Dartmouth	260,592.35	220,393.36	19,323.99	20,875.00	84.6	7.4	8.0
Concord	431,650.84	371,025.51	29,405.33	31,220.00	86.0	6.8	7.2
Lexington	450,829.12	359,698.57	34,587.80	56,542.75	79.8	7.7	12.5
Great Barrington	200,159.47	177,018.67	7,940.80	15,200.00	88.4	4.0	7.6
North Andover	259,955.07	232,995.97	14,559.10	12,400.00	89.6	5.6	4.8
Mansfield	340,306.41	298,448.05	20,358.36	21,500.00	87.7	6.0	6.3
Wellesley	560,197.65	475,258.15	38,574.71	46,364.79	84.8	6.9	8.3
Ipswich	285,272.61	242,656.60	16,997.86	25,618.15	85.1	5.9	9.0
Canton	244,539.75	210,387.66	11,328.70	22,823.39	86.1	4.6	9.3
Spencer	129,726.12	125,642.92	2,083.20	2,000.00	96.9	1.6	1.5
Winchendon	213,845.65	195,781.00	5,564.65	12,500.00	91.6	2.6	5.8
Westborough	135,385.73	121,343.37	5,492.36	8,550.00	89.6	4.1	6.3
Abington	192,670.43	175,072.73	8,397.70	9,200.00	90.9	4.3	4.8
Chelmsford	195,975.05	166,657.43	9,207.62	20,110.00	85.0	4.7	10.3
Millbury	174,663.98	146,675.07	8,488.91	19,500.00	84.0	4.8	11.2
Hingham	310,431.65	300,081.16	4,465.47	5,885.02	96.7	1.4	1.9
Amherst	192,470.86	174,963.11	5,587.75	11,920.00	90.9	2.9	6.2
South Hadley	201,992.11	187,505.03	6,487.08	8,000.00	92.8	3.2	4.0
Walpole	323,597.61	264,626.90	21,830.71	37,140.00	81.8	6.7	11.5
Orange	170,252.64	143,580.17	6,572.47	20,100.00	84.3	3.9	11.8
Uxbridge	151,561.33	132,174.51	8,386.82	11,000.00	87.2	5.5	7.3
Dracut	142,424.77	125,636.42	7,288.35	9,500.00	88.2	5.1	6.7
Easton	151,835.89	146,856.87	4,979.02	–	96.7	3.3	–
Agawam	194,119.25	136,313.30	25,805.95	32,000.00	70.2	13.3	16.5
75 Towns	**$30,781,186.90**	**$26,430,454.81**	**$1,799,232.62**	**$2,551,499.47**	**85.9**	**5.8**	**8.3**

Comparative Statement of Valuation, Revenue for Current Charges, and Current Charges against Revenue — 1918 and 1922.

Cities. (In order of Population, 1920)	Valuation				Revenue for Current Charges				Current Charges against Revenue			
	1918	1922	Increase in 1922 over 1918	Percentage of Increase	1918	1922	Increase in 1922 over 1918	Percentage of Increase	1918	1922	Increase in 1922 over 1918	Percentage of Increase
Boston	$1,499,843,198	$1,678,427,806	$178,584,608	11.9	$40,256,394	$52,885,270	$12,628,876	31.4	$36,979,896	$51,809,484	$14,829,588	40.1
Worcester	199,330,067	259,151,620	59,821,553	30.0	5,907,984	8,710,718	2,802,734	47.4	5,669,076	8,493,582	2,824,506	49.8
Springfield	201,889,729	244,564,627	42,674,898	21.1	4,807,407	8,052,196	3,244,789	67.5	4,449,513	7,316,634	2,867,121	64.4
New Bedford	131,836,088	200,969,591	69,133,503	52.4	3,935,512	6,765,172	2,829,660	71.9	3,977,124	6,617,928	2,640,804	66.4
Fall River	129,953,064	183,639,670	53,686,606	41.3	3,441,065	6,111,442	2,670,377	77.6	3,349,158	5,149,712	1,800,554	53.8
Lowell	98,939,125	130,607,793	31,668,668	32.0	2,995,178	4,700,760	1,705,582	56.9	3,129,265	4,928,154	1,798,889	57.5
Cambridge	134,586,884	147,419,715	12,832,831	9.5	4,209,530	5,549,395	1,339,865	31.8	4,113,327	5,450,040	1,336,713	32.5
Lynn	98,282,432	104,573,479	6,291,047	6.4	2,714,153	4,080,999	1,366,846	50.4	2,757,334	4,141,919	1,384,585	50.2
Lawrence	90,038,621	112,010,010	21,971,389	24.4	2,375,268	3,873,302	1,498,034	63.1	2,603,982	3,817,954	1,213,972	46.6
Somerville	84,663,980	88,166,539	3,502,559	4.1	2,355,658	3,237,388	881,730	37.4	2,322,424	2,967,670	645,246	27.8
Brockton	54,168,268	64,377,663	10,209,395	18.8	1,956,672	2,922,413	965,741	49.4	2,041,823	3,010,717	968,894	47.5
Holyoke	70,699,372	95,186,590	24,487,218	34.6	2,605,751	4,047,841	1,442,090	55.3	2,579,916	3,681,485	1,101,569	42.7
Haverhill	47,657,219	64,535,468	16,878,249	35.4	1,442,868	2,265,375	822,507	57.0	1,461,910	2,129,687	667,777	45.7
Malden	40,692,520	47,087,457	6,394,937	15.7	1,346,671	1,984,923	638,252	47.4	1,426,007	1,873,546	447,539	31.4
Quincy	48,568,455	60,924,730	12,356,275	25.4	1,658,483	2,949,949	1,291,466	77.9	1,627,645	2,696,929	1,069,284	65.7
Newton	75,120,940	95,667,846	20,546,906	27.4	2,122,594	3,169,569	1,046,975	49.3	2,074,761	3,115,503	1,040,742	50.2
Chelsea	34,592,200	43,822,300	9,230,100	26.7	1,158,421	1,795,682	637,261	55.0	1,175,462	1,791,780	616,318	52.4
Salem	42,546,175	47,840,850	5,294,675	12.4	1,369,941	1,984,773	614,832	44.9	1,381,456	1,953,357	571,901	41.4
Pittsfield	41,182,245	48,131,110	6,948,865	16.9	1,100,187	1,800,087	699,900	63.6	1,151,514	1,639,652	488,138	42.4
Fitchburg	42,882,525	54,270,775	11,388,250	26.6	1,263,938	1,943,322	679,384	53.8	1,314,423	1,886,589	572,166	43.5
Everett	39,065,850	45,141,725	6,075,875	15.6	1,158,915	1,842,721	683,806	59.0	1,100,855	1,672,893	572,038	52.0
Medford	34,500,350	43,681,450	9,181,100	26.6	974,376	1,770,200	795,824	81.7	1,042,223	1,704,674	662,451	63.6
Taunton	27,735,840	37,384,860	9,649,020	34.8	1,206,061	1,877,822	671,761	55.7	1,214,233	1,755,248	541,015	44.6
Chicopee	31,322,910	44,951,190	13,628,280	43.5	1,027,690	1,783,840	756,150	73.6	1,008,103	1,560,095	551,992	54.8
Waltham	31,901,030	41,691,550	9,790,520	30.7	846,005	1,352,919	506,914	59.9	810,066	1,298,311	488,245	60.3
Revere	24,702,900	30,900,700	6,197,800	25.1	773,941	1,258,627	484,686	62.6	807,068	1,269,883	462,815	57.3
Gloucester	26,382,576	31,137,355	4,754,779	18.0	827,269	1,150,215	322,946	39.0	831,797	1,089,546	257,749	31.0
Beverly	35,471,866	42,735,800	7,263,934	20.5	955,293	1,300,804	345,511	36.2	882,405	1,241,014	358,609	40.6
North Adams	18,216,386	23,142,175	4,925,789	27.0	517,073	787,748	270,675	52.3	519,065	725,353	206,288	39.7
Northampton	18,849,511	23,115,284	4,265,773	22.6	571,981	842,872	270,891	47.4	533,057	759,216	226,159	42.4
Leominster	13,870,865	18,757,035	4,886,170	35.2	499,506	669,887	170,381	34.1	430,216	603,595	173,379	40.3
Attleboro	20,915,025	22,918,985	2,003,960	9.6	518,858	956,661	437,803	84.4	508,933	862,645	353,712	69.5
Peabody	24,070,642	21,131,979	[1] 2,938,663	[1] 12.2	705,263	1,237,525	532,262	75.5	631,712	1,105,271	473,559	75.0
Westfield	13,166,013	16,718,456	3,552,443	27.0	644,830	986,870	342,040	53.0	613,060	887,087	274,027	44.7
Melrose	19,078,375	23,134,000	4,055,625	21.3	574,757	892,701	317,944	55.3	609,412	880,847	271,435	44.5
Woburn	14,162,448	16,648,337	2,485,889	17.6	478,924	799,867	320,943	67.0	488,811	748,804	259,993	53.2
Newburyport	11,455,808	12,579,826	1,124,018	9.8	398,208	521,599	123,391	31.0	373,311	488,451	115,140	30.8
Marlborough	11,709,416	13,907,702	2,198,286	18.8	392,577	522,332	129,755	33.1	406,617	519,993	113,376	27.9
38 Cities	**$3,584,050,918**	**$4,281,054,048**	**$697,003,130**	**19.4**	**$102,095,202**	**$149,385,786**	**$47,290,584**	**46.3**	**$98,396,960**	**$143,645,248**	**$45,248,288**	**46.0**

[1] Decrease.

Aggregate Municipal Indebtedness — Comparisons for 1910, 1920, 1921 and 1922.

All Municipalities.

Classification.	1910	1920	1921	1922
General debt	$172,449,046	$188,654,061	$197,487,313	$208,023,650
Public service enterprise debt	66,118,553	75,812,625	76,735,319	75,277,532
Total gross funded or fixed debt	$238,567,599	$264,466,686	$274,222,632	$283,301,182
Sinking funds deducted	70,021,484	73,540,849	72,480,825	68,328,157
Net funded or fixed debt	$168,546,115	$190,925,837	$201,741,807	$214,973,025
To which may be added: —				
Temporary debt	9,139,691	23,519,463	27,582,001	28,717,140
Totals	$177,685,806	$214,445,300	$229,323,808	$243,690,165

Cities.

General debt	$156,308,327	$170,962,715	$177,436,051	$183,896,520
Public service enterprise debt	50,965,550	66,195,560	67,309,543	65,966,710
Total gross funded or fixed debt	$207,273,877	$237,158,275	$244,745,594	$249,863,230
Sinking funds deducted	66,843,242	70,977,929	69,829,558	65,794,660
Net funded or fixed debt	$140,430,635	$166,180,346	$174,916,036	$184,068,570
To which may be added: —				
Temporary debt	6,491,302	18,111,872	20,109,010	21,224,003
Totals	$146,921,937	$184,292,218	$195,025,046	$205,292,573

Towns Over 5,000 Population.

General debt	$12,872,337	$14,560,343	$16,408,409	$19,461,998
Public service enterprise debt	12,071,146	7,302,495	7,043,097	7,060,349
Total gross funded or fixed debt	$24,943,483	$21,862,838	$23,451,506	$26,522,347
Sinking funds deducted	2,646,536	2,184,326	2,283,048	2,220,394
Net funded or fixed debt	$22,296,947	$19,678,512	$21,168,458	$24,301,953
To which may be added: —				
Temporary debt	1,873,512	3,352,537	4,829,445	4,733,728
Totals	$24,170,459	$23,031,049	$25,997,903	$29,035,681

Towns Under 5,000 Population.

General debt	$3,268,382	$3,131,003	$3,642,853	$4,665,132
Public service enterprise debt	3,081,857	2,314,570	2,382,679	2,250,473
Total gross funded or fixed debt	$6,350,239	$5,445,573	$6,025,532	$6,915,605
Sinking funds deducted	531,706	378,594	368,219	313,103
Net funded or fixed debt	$5,818,533	$5,066,979	$5,657,313	$6,602,502
To which may be added: —				
Temporary debt	774,877	2,055,054	2,643,546	2,759,409
Totals	$6,593,410	$7,122,033	$8,300,859	$9,361,911

Aggregate Municipal Indebtedness — General and Enterprise Debt.

All Municipalities.

Years.	General				Enterprise			
	Total Debt	Sinking Fund	Net Debt	Percentage of Assessed Valuation	Total Debt	Sinking Fund	Net Debt	Percentage of Assessed Valuation
910 . .	$172,449,046	$52,204,783	$120,244,263	3.08	$66,118,553	$17,816,701	$48,301,852	1.23
911 . .	173,838,152	52,498,906	121,339,246	2.98	67,905,599	18,412,755	49,492,844	1.21
912 . .	176,135,221	53,506,681	122,628,540	2.89	69,978,330	18,116,489	51,861,841	1.22
913 . .	181,411,912	52,350,312	129,061,600	2.89	72,856,892	18,169,479	54,687,413	1.22
914 . .	186,690,616	54,261,223	132,429,393	2.85	75,726,130	18,494,320	57,231,810	1.23
915 . .	188,240,008	54,286,592	133,953,416	2.81	80,297,746	19,462,895	60,834,851	1.27
916 . .	190,358,678	54,565,681	135,792,997	2.74	80,184,882	19,676,656	60,508,226	1.22
917 . .	188,483,122	54,156,242	134,326,880	2.96	79,615,838	19,459,623	60,156,215	1.32
918 . .	182,047,753	55,097,341	126,950,412	2.68	78,115,808	19,442,973	58,672,835	1.24
919 . .	184,933,644	54,239,272	130,694,372	2.67	77,399,797	19,881,379	57,518,418	1.17
920 . .	188,654,061	54,563,198	134,090,863	2.50	75,812,625	18,977,651	56,834,974	1.06
921 . .	197,487,313	53,505,982	143,981,331	2.60	76,735,319	18,974,843	57,760,476	1.04
922 . .	208,023,650	51,067,781	156,955,869	2.75	75,277,532	17,260,376	58,017,156	1.01
Cities.								
910 . .	$156,308,327	$51,281,353	$105,026,974	3.66	$50,965,550	$15,561,889	$35,403,661	1.23
911 . .	157,687,149	51,497,708	106,189,441	3.55	53,016,602	15,941,147	37,075,455	1.24
912 . .	159,356,669	52,402,407	106,954,262	3.43	55,393,100	15,733,375	39,659,725	1.27
913 . .	163,672,480	51,256,337	112,416,143	3.45	58,134,150	15,689,692	42,444,458	1.31
914 . .	168,762,180	53,105,621	115,656,559	3.45	61,756,450	16,421,523	45,334,927	1.35
915 . .	171,013,397	53,156,911	117,856,486	3.38	67,359,600	17,589,347	49,770,253	1.43
916 . .	172,798,266	53,628,557	119,169,709	3.29	67,964,700	17,756,911	50,207,789	1.38
917 . .	171,888,289	53,273,394	118,614,895	3.47	68,397,575	17,716,195	50,681,380	1.48
918 . .	166,551,466	54,174,023	112,377,443	3.13	67,642,970	17,859,240	49,783,730	1.39
919 . .	168,912,651	53,435,295	115,477,356	3.12	67,350,665	18,196,233	49,154,432	1.33
920 . .	170,962,715	53,734,395	117,228,320	2.91	66,195,560	17,243,534	48,952,026	1.22
921 . .	177,436,051	52,647,401	124,788,650	3.00	67,309,543	17,182,157	50,127,386	1.21
922 . .	183,896,520	50,260,282	133,636,238	3.12	65,966,710	15,534,378	50,432,332	1.18
Towns Over 5,000 Population.								
10 . .	$12,872,337	$705,545	$12,166,792	1.89	$12,071,146	$1,940,991	$10,130,155	1.58
11 . .	12,995,469	777,359	12,218,110	1.84	11,655,104	2,139,855	9,515,249	1.43
12 . .	13,415,481	846,171	12,569,310	1.83	11,385,866	2,149,645	9,236,221	1.34
13 . .	14,127,793	857,575	13,270,218	1.80	11,109,498	2,213,560	8,895,938	1.21
14 . .	14,786,152	972,454	13,813,698	1.66	10,702,906	1,779,281	8,923,625	1.07
15 . .	14,080,973	924,478	13,156,495	1.61	9,672,663	1,583,620	8,089,043	0.99
16 . .	14,318,561	746,270	13,572,291	1.62	9,098,470	1,599,645	7,498,825	0.89
17 . .	13,661,204	713,669	12,947,535	1.80	8,274,635	1,492,035	6,782,600	0.94
18 . .	12,892,528	739,663	12,152,865	1.65	7,720,785	1,350,584	6,370,201	0.86
19 . .	12,272,710	703,405	12,569,305	1.64	7,625,942	1,427,845	6,198,097	0.81
20 . .	14,560,343	729,112	13,831,231	1.60	7,302,495	1,455,214	5,847,281	0.68
21 . .	16,408,409	791,859	15,616,550	1.73	7,043,097	1,491,189	5,551,908	0.61
22 . .	19,461,998	753,855	18,708,143	2.01	7,060,349	1,466,539	5,593,810	0.60
Towns Under 5,000 Population.								
10 . .	$3,268,382	$217,885	$3,050,497	0.77	$3,081,857	$313,821	$2,768,036	0.70
11 . .	3,155,534	223,839	2,931,695	0.69	3,233,893	331,753	2,902,140	0.69
12 . .	3,363,071	258,103	3,104,968	0.70	3,199,364	233,469	2,965,895	0.66
13 . .	3,611,639	236,400	3,375,239	0.70	3,613,244	266,227	3,347,017	0.70
14 . .	3,142,284	183,148	2,959,136	0.65	3,266,774	293,516	2,973,258	0.65
15 . .	3,145,638	205,203	2,940,435	0.63	3,265,483	289,928	2,975,555	0.63
16 . .	3,241,851	190,854	3,050,997	0.61	3,121,712	320,100	2,801,612	0.56
17 . .	2,933,629	169,179	2,764,450	0.69	2,943,628	251,393	2,692,235	0.67
18 . .	2,603,759	183,655	2,420,104	0.58	2,752,053	233,149	2,518,904	0.61
19 . .	2,748,283	100,572	2,647,711	0.61	2,423,190	257,301	2,165,889	0.50
20 . .	3,131,003	99,691	3,031,312	0.65	2,314,570	278,903	2,035,667	0.43
21 . .	3,642,853	66,722	3,576,131	0.73	2,382,679	301,497	2,081,182	0.42
22 . .	4,665,132	53,644	4,611,488	0.92	2,250,473	259,459	1,991,014	0.40

Net Funded or Fixed Debt and Assessed Valuation.

Years.	Assessed Valuation		Net Funded or Fixed Debt		Percentages		Ratio of Net Funded or Fixed Debt to Assessed Valuation
	Amount	Yearly Increase	Amount	Yearly Increase	Yearly Increase of Assessed Valuation	Yearly Increase of Net Funded or Fixed Debt	
1910 . .	$3,907,892,598	–	$168,546,115	–	–	–	4.31
1911 . .	4,077,235,263	$169,342,665	170,832,090	$2,285,975	4.3	1.4	4.19
1912 . .	4,249,699,855	172,464,592	174,490,381	3,658,291	4.2	2.1	4.11
1913 . .	4,471,736,046	222,036,191	183,749,013	9,258,632	5.2	5.3	4.11
1914 . .	4,644,814,610	173,078,564	189,661,203	5,912,190	3.9	3.2	4.08
1915 . .	4,769,860,495	125,045,885	194,788,267	5,127,064	2.7	2.7	4.08
1916 . .	4,962,238,008	192,377,513	196,301,223	1,512,956	4.0	0.8	3.96
1917 . .	4,538,998,071	[1] 423,239,937	194,483,095	[1] 1,818,128	[1] 8.5	[1] 0.9	4.28
1918 . .	4,738,976,589	199,978,518	185,623,247	[1] 8,859,848	4.4	[1] 4.6	3.92
1919 . .	4,903,775,948	164,799,359	188,212,790	2,589,543	3.5	1.4	3.84
1920 . .	5,354,086,810	450,310,862	190,925,837	2,713,047	9.2	1.4	3.57
1921 . .	5,546,646,240	192,559,430	201,741,807	10,815,970	3.6	5.7	3.64
1922 . .	5,715,377,344	168,731,104	214,973,025	13,231,218	3.0	6.6	3.76

[1] Decrease.

Net Debt, January 1, 1924, and Ratio of Net Debt to Valuation: Cities.

Cities.	Population	Valuation, 1923	Net Debt, January 1, 1924					Ratio of Net Debt to Valuation		
			General Debt			Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt	Total Debt
			Inside Limit	Outside Limit	Total					
Attleboro	19,731	$22,860,820	$257,200.00	$183,029.36	$440,229.36	$307,297.18	$747,526.54	1.93	1.34	2.27
Beverly	22,561	44,336,475	911,000.00	478,000.00	1,389,000.00	104,500.00	1,493,500.00	3.13	0.24	3.37
Boston	748,060	1,716,066,700	33,901,835.08	13,210,013.67	47,111,848.75	33,734,321.57	80,846,170.32	2.74	1.97	4.71
Brockton	66,254	65,454,700	1,192,950.00	1,889,900.00	3,082,850.00	1,035,192.77	4,118,042.77	4.71	1.58	6.29
Cambridge	109,694	152,319,800	3,190,120.39	2,269,779.04	5,459,899.43	772,062.74	6,231,962.17	3.58	0.51	4.09
Chelsea	43,184	47,725,600	971,881.00	1,163,530.00	2,135,411.00	2,000.00	2,137,411.00	4.48	[1]–	4.48
Chicopee	36,214	46,489,400	920,950.00	339,000.00	1,259,950.00	231,250.00	1,491,200.00	2.71	0.50	3.21
Everett	40,120	48,052,775	930,941.29	923,083.82	1,854,025.11	20,438.37	1,874,463.48	3.86	0.04	3.90
Fall River	120,485	188,086,150	4,327,974.99	3,484,257.37	7,812,232.36	369,055.21	8,181,287.57	4.15	0.20	4.35
Fitchburg	41,029	56,004,025	1,045,900.00	960,895.78	2,006,795.78	423,927.59	2,430,723.37	3.58	0.76	4.34
Gardner	16,971	18,053,592	338,150.00	205,500.00	543,650.00	174,500.00	718,150.00	3.01	0.97	3.98
Gloucester	22,947	31,890,259	550,500.00	189,125.00	739,625.00	697,000.00	1,436,625.00	2.32	2.18	4.50
Haverhill	53,884	65,221,100	874,885.03	108,049.94	982,934.97	109,484.77	1,092,419.74	1.50	0.17	1.67
Holyoke	60,203	109,536,500	1,957,000.00	237,000.00	2,194,000.00	1,165,411.61	3,359,411.61	2.00	1.07	3.07
Lawrence	94,270	120,370,335	2,580,077.38	2,195,000.00	4,775,077.38	97,521.96	4,872,599.34	3.97	0.08	4.05
Leominster	19,744	19,007,965	300,912.77	17,000.00	317,912.77	31,823.56	349,736.33	1.67	0.17	1.84
Lowell	112,759	136,516,501	2,895,010.00	2,655,200.00	5,550,210.00	253,750.00	5,803,960.00	4.06	0.19	4.25
Lynn	99,148	106,855,233	2,463,984.51	1,548,177.80	4,012,162.31	985,450.48	4,997,612.79	3.76	0.92	4.68
Malden	49,103	51,770,550	931,500.00	1,152,934.60	2,084,434.60	–	2,084,434.60	4.03	–	4.03
Marlborough	15,028	14,478,817	221,000.00	331,381.40	552,381.40	32,092.85	584,474.25	3.82	0.22	4.04
Medford	39,038	47,478,300	810,325.87	1,174,428.92	1,984,754.79	18,158.08	2,002,912.87	4.18	0.04	4.22
Melrose	18,204	25,510,250	385,799.43	306,850.41	692,649.84	76,114.87	768,764.71	2.71	0.30	3.01
New Bedford	121,217	210,903,491	4,326,679.05	6,638,108.97	10,964,788.02	1,172,000.00	12,136,788.02	5.20	0.55	5.75
Newburyport	15,618	12,624,270	214,789.52	433,311.76	648,101.28	179,000.00	827,101.28	5.13	1.42	6.55
Newton	46,054	102,091,600	1,713,500.00	1,206,172.49	2,919,672.49	140,989.33	3,060,661.82	2.86	0.14	3.00
North Adams	22,282	24,689,555	258,288.62	235,566.41	493,855.03	213,150.00	707,005.03	2.00	0.86	2.86
Northampton	21,951	25,029,840	406,216.00	–	406,216.00	18,000.00	424,216.00	1.62	0.07	1.69
Peabody	19,552	21,203,533	444,000.00	636,000.00	1,080,000.00	252,000.00	1,332,000.00	5.09	1.19	6.28
Pittsfield	41,763	51,974,455	713,725.00	938,000.00	1,651,725.00	1,031,750.00	2,683,475.00	3.18	1.98	5.16
Quincy	47,876	82,584,075	1,187,000.00	1,452,600.00	2,639,600.00	265,000.00	2,904,600.00	3.20	0.32	3.52
Revere	28,823	34,915,400	668,693.15	1,141,882.30	1,810,575.45	217,000.00	2,027,575.45	5.19	0.62	5.81
Salem	42,529	48,351,285	917,500.00	877,500.00	1,795,000.00	522,000.00	2,317,000.00	3.71	1.08	4.79
Somerville	93,091	92,528,400	1,731,500.00	12,000.00	1,743,500.00	–	1,743,500.00	1.88	–	1.88
Springfield	129,614	250,085,192	5,352,607.36	4,312,000.00	9,664,607.36	1,309,000.00	10,973,607.36	3.87	0.52	4.39
Taunton	37,137	37,922,062	613,165.36	733,667.03	1,346,832.39	1,076,874.38	2,423,706.77	3.55	2.84	6.39
Waltham	30,915	42,880,150	901,795.65	375,287.74	1,277,083.39	–	1,277,083.39	2.98	–	2.98
Westfield	18,604	16,778,795	278,000.00	–	278,000.00	139,000.00	417,000.00	1.66	0.83	2.49
Woburn	16,574	17,335,421	302,150.00	170,200.00	472,350.00	360,200.00	832,550.00	2.72	2.08	4.80
Worcester	179,754	270,700,650	4,166,473.08	403,540.39	4,570,013.47	3,128,605.37	7,698,618.84	1.69	1.15	2.84
39 Cities	**2,761,985**	**$4,476,684,021**	**$86,155,980.53**	**$54,587,974.20**	**$140,743,954.73**	**$50,665,922.69**	**$191,409,877.42**	**3.14**	**1.13**	**4.27**

[1] Less than one one-hundredth of one per cent.

Net Debt, January 1, 1924, and Ratio of Net Debt to Valuation: Towns Over 5,000 Population.

Towns. (Over 5,000 Population)	Population	Valuation, 1923	Net Debt, January 1, 1924					Ratio of Net Debt to Valuation		
			General Debt			Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt	Total Debt
			Inside Limit	Outside Limit	Total					
Abington	5,787	$4,568,033	$25,500.00	$9,600.00	$35,100.00	$80,000.00	$115,100.00	0.77	1.75	2.52
Adams	12,967	14,207,945	240,000.00	285,000.00	525,000.00	–	525,000.00	3.70	–	3.70
Agawam	5,023	6,440,165	70,500.00	224,000.00	294,500.00	104,000.00	398,500.00	4.57	1.62	6.19
Amesbury	10,036	10,569,456	106,250.00	71,500.00	177,750.00	128,000.00	305,750.00	1.68	1.21	2.89
Amherst	5,550	7,668,326	61,200.00	42,000.00	103,200.00	–	103,200.00	1.35	–	1.35
Andover	8,268	14,831,783	260,442.24	380,000.00	640,442.24	91,873.31	732,315.55	4.32	0.62	4.94
Arlington	18,665	33,764,000	603,543.90	67,056.90	670,600.80	53,598.35	724,199.15	1.99	0.16	2.15
Athol	9,792	9,835,355	172,500.00	152,252.88	324,752.88	228,000.00	552,752.88	3.30	2.32	5.62
Belmont	10,749	19,451,085	345,059.59	498,000.00	843,059.59	73,828.71	916,888.30	4.33	0.38	4.71
Braintree	10,580	13,440,056	53,000.00	93,250.00	146,250.00	–	146,250.00	1.09	–	1.09
Bridgewater	8,438	5,080,103	87,750.00	9,000.00	96,750.00	–	96,750.00	1.90	–	1.90
Brookline	37,748	118,285,700	1,145,405.00	61,600.00	1,207,005.00	168,800.00	1,375,805.00	1.02	0.14	1.16
Canton	5,945	6,992,500	58,500.00	5,000.00	63,500.00	18,000.00	81,500.00	0.91	0.26	1.17
Chelmsford	5,682	6,719,650	153,848.00	–	153,848.00	–	153,848.00	2.29	–	2.29
Clinton	12,979	15,062,294	99,209.12	20,000.00	119,209.12	34,955.94	154,165.06	0.79	0.23	1.02
Concord	6,461	7,491,854	144,022.85	14,022.85	158,045.70	214,890.58	372,936.28	2.11	2.87	4.98
Danvers	11,108	9,402,900	35,000.00	–	35,000.00	177,308.59	212,308.59	0.37	1.89	2.26
Dartmouth	6,493	9,467,475	106,375.00	155,000.00	261,375.00	219,500.00	480,875.00	2.76	2.32	5.08
Dedham	10,792	17,489,750	318,525.00	80,600.00	399,125.00	–	399,125.00	2.28	–	2.28
Dracut	5,280	3,465,571	92,500.00	–	92,500.00	–	92,500.00	2.67	–	2.67
Easthampton	11,261	13,510,880	146,000.00	13,500.00	159,500.00	2,000.00	161,500.00	1.18	0.02	1.20
Easton	5,041	4,959,944	–	–	–	–	–	–	–	–
Fairhaven	7,291	10,568,216	174,665.80	90,584.20	265,250.00	–	265,250.00	2.51	–	2.51
Framingham	17,033	25,955,626	535,800.00	663,000.00	1,198,800.00	340,204.49	1,539,004.49	4.62	1.31	5.93
Franklin	6,497	7,105,738	76,000.00	45,000.00	121,000.00	148,000.00	269,000.00	1.70	2.08	3.78
Grafton	6,887	4,929,486	64,350.00	29,000.00	93,350.00	–	93,350.00	1.89	–	1.89
Great Barrington	6,315	8,518,488	189,700.00	–	189,700.00	–	189,700.00	2.23	–	2.23
Greenfield	15,462	19,961,305	356,000.00	210,000.00	566,000.00	81,750.00	647,750.00	2.84	0.41	3.25
Hingham	5,604	10,430,328	78,500.00	14,000.00	92,500.00	–	92,500.00	0.88	–	0.88
Hudson	7,607	6,505,629	34,200.00	113,700.00	147,900.00	171,950.00	319,850.00	2.27	2.64	4.91
Ipswich	6,201	7,271,861	92,643.77	30,056.23	122,700.00	92,852.36	215,552.36	1.69	1.27	2.96
Lexington	6,350	12,603,789	192,350.00	87,500.00	279,850.00	55,250.00	335,100.00	2.22	0.44	2.66
Ludlow	7,470	8,835,738	92,000.00	–	92,000.00	–	92,000.00	1.04	–	1.04
Mansfield	6,255	6,509,850	40,000.00	20,500.00	60,500.00	183,602.26	244,102.26	0.93	2.82	3.75
Marblehead	7,324	14,041,666	91,000.00	–	91,000.00	188,065.09	279,065.09	0.65	1.34	1.99
Maynard	7,086	5,769,884	96,000.00	–	96,000.00	–	96,000.00	1.66	–	1.66
Methuen	15,189	17,763,740	206,682.53	357,000.00	563,682.53	126,603.12	690,285.65	3.17	0.71	3.88
Middleborough	8,453	7,891,595	4,950.00	12,000.00	16,950.00	63,000.00	79,950.00	0.21	0.80	1.01
Milford	13,471	13,568,145	171,000.00	117,000.00	288,000.00	–	288,000.00	2.12	–	2.12
Millbury	5,653	4,806,946	64,000.00	–	64,000.00	–	64,000.00	1.33	–	1.33
Milton	9,382	23,679,535	401,000.00	3,500.00	404,500.00	90,000.00	494,500.00	1.71	0.38	2.09
Montague	7,675	9,678,996	110,000.00	–	110,000.00	–	110,000.00	1.14	–	1.14

Natick	10,907	10,294,750	133,200.00	150,169.65	283,369.65	120,415.18	403,784.83	2.75	1.17	3.92
Needham	7,012	12,742,490	199,900.00	400,000.00	599,900.00	129,000.00	728,900.00	4.71	1.01	5.72
North Andover	6,265	8,033,140	182,000.00	22,000.00	204,000.00	33,020.85	237,020.85	2.54	0.41	2.95
North Attleborough	9,238	9,032,471	144,000.00	140,000.00	284,000.00	2,000.00	286,000.00	3.14	0.02	3.16
Northbridge	10,174	9,084,266	122,000.00	226,000.00	348,000.00	–	348,000.00	3.83	–	3.83
Norwood	12,627	20,703,180	430,509.00	242,000.00	672,509.00	135,100.00	807,609.00	3.25	0.65	3.90
Orange	5,393	5,161,905	47,600.00	–	47,600.00	–	47,600.00	0.92	–	0.92
Palmer	9,896	11,296,219	104,000.00	191,000.00	295,000.00	–	295,000.00	2.61	–	2.61
Plymouth	13,045	22,189,225	56,400.00	40,000.00	96,400.00	25,866.60	122,266.60	0.43	0.12	0.55
Reading	7,439	10,410,283	55,000.00	172,500.00	227,500.00	218,100.00	445,600.00	2.19	2.09	4.28
Rockland	7,544	7,440,307	19,000.00	17,000.00	36,000.00	11,000.00	47,000.00	0.48	0.15	0.63
Saugus	10,874	9,791,327	174,500.00	–	174,500.00	51,000.00	225,500.00	1.78	0.52	2.30
Southbridge	14,245	11,424,575	215,980.00	57,966.36	273,946.36	–	273,946.36	2.40	–	2.40
South Hadley	5,527	6,005,317	48,500.00	10,000.00	58,500.00	24,000.00	82,500.00	0.97	0.40	1.37
Spencer	5,930	4,030,465	40,250.00	–	40,250.00	10,500.00	50,750.00	1.00	0.26	1.26
Stoneham	7,873	8,694,575	193,000.00	39,000.00	232,000.00	56,000.00	288,000.00	2.67	0.64	3.31
Stoughton	6,865	6,594,767	78,000.00	96,500.00	174,500.00	9,000.00	183,500.00	2.65	0.13	2.78
Swampscott	8,101	17,692,779	291,900.00	228,800.00	520,700.00	146,952.82	667,652.82	2.94	0.83	3.77
Uxbridge	5,384	6,381,475	76,225.00	–	76,225.00	65,000.00	141,225.00	1.19	1.02	2.21
Wakefield	13,025	17,663,795	337,200.00	555,000.00	892,200.00	338,700.00	1,230,900.00	5.05	1.92	6.97
Walpole	5,446	9,659,894	205,500.00	32,419.08	237,919.08	133,000.00	370,919.08	2.46	1.38	3.84
Ware	8,525	7,722,900	136,950.00	75,000.00	211,950.00	300.00	212,250.00	2.74	[1] –	2.74
Watertown	21,457	32,276,892	681,500.00	399,000.00	1,080,500.00	103,000.00	1,183,500.00	3.35	0.32	3.67
Webster	13,258	10,049,890	–	–	–	9,000.00	9,000.00	–	0.09	0.09
Wellesley	6,224	22,074,725	351,000.00	270,000.00	621,000.00	98,000.00	719,000.00	2.81	0.44	3.25
Westborough	5,789	3,959,685	27,815.02	12,250.00	40,065.02	6,681.55	46,746.57	1.01	0.17	1.18
West Springfield	13,443	22,327,349	419,880.40	237,500.00	657,380.40	190,982.06	848,362.46	2.94	0.85	3.79
Weymouth	15,057	16,426,435	367,165.38	12,000.00	379,165.38	73,000.00	452,165.38	2.31	0.44	2.75
Whitman	7,147	6,967,081	33,500.00	9,000.00	42,500.00	18,500.00	61,000.00	0.61	0.27	0.88
Winchendon	5,904	5,139,652	82,000.00	3,000.00	85,000.00	12,500.00	97,500.00	1.65	0.24	1.89
Winchester	10,485	23,784,425	531,000.00	189,500.00	720,500.00	60,000.00	780,500.00	3.03	0.25	3.28
Winthrop	15,455	20,697,000	304,200.00	78,800.00	383,000.00	133,000.00	516,000.00	1.85	0.64	2.49
74 Towns	**703,404**	**$974,854,625**	**$13,481,647.60**	**$7,884,628.15**	**$21,366,275.75**	**$5,349,651.86**	**$26,715,927.61**	**2.19**	**0.55**	**2.74**

[1] Less than one one-hundredth of one per cent.

Net Debt, January 1, 1924, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population.

Towns. (Under 5,000 Population)	Population	Valuation, 1923	Net Debt, January 1, 1924					Ratio of Net Debt to Valuation		
			General Debt			Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt	Total Debt
			Inside Limit	Outside Limit	Total					
Acton	2,162	$2,546,220	$20,375.00	–	$20,375.00	–	$20,375.00	0.80	–	0.80
Acushnet	3,075	3,536,544	31,498.00	$20,800.00	52,298.00	–	52,298.00	1.48	–	1.48
Ashburnham	2,012	1,488,452	10,000.00	–	10,000.00	$11,120.00	21,120.00	0.67	0.75	1.42
Ashby	834	941,822	22,500.00	–	22,500.00	–	22,500.00	2.39	–	2.39
Ashland	2,287	2,226,475	9,000.00	–	9,000.00	41,350.00	50,350.00	0.40	1.86	2.26
Auburn	3,891	3,230,100	30,450.00	–	30,450.00	–	30,450.00	0.94	–	0.94
Avon	2,176	1,574,060	2,000.00	–	2,000.00	1,000.00	3,000.00	0.13	0.06	0.19
Ayer	3,052	3,277,065	26,450.00	–	26,450.00	36,000.00	62,450.00	0.81	1.10	1.91
Barnstable	4,836	11,987,670	64,000.00	–	64,000.00	–	64,000.00	0.53	–	0.53
Bedford	1,362	2,485,971	850.00	–	850.00	60,200.00	61,050.00	0.03	2.42	2.45
Belchertown	2,058	1,246,920	24,000.00	38,000.00	62,000.00	–	62,000.00	4.97	–	4.97
Bellingham	2,102	1,969,446	25,550.00	–	25,550.00	–	25,550.00	1.29	–	1.29
Bernardston	769	657,857	4,500.00	–	4,500.00	–	4,500.00	0.68	–	0.68
Billerica	3,646	7,417,529	86,000.00	4,000.00	90,000.00	108,237.21	198,237.21	1.21	1.46	2.67
Blackstone	4,299	2,332,747	10,833.33	29,166.67	40,000.00	–	40,000.00	1.71	–	1.71
Blandford	479	1,015,226	14,400.00	300.00	14,700.00	–	14,700.00	1.45	–	1.45
Bolton	708	939,229	1,800.00	–	1,800.00	–	1,800.00	0.19	–	0.19
Bourne	2,530	7,121,515	68,500.00	–	68,500.00	–	68,500.00	0.96	–	0.96
Boxborough	298	346,020	150.00	–	150.00	–	150.00	0.04	–	0.04
Boylston	794	685,615	500.00	–	500.00	2,500.00	3,000.00	0.07	0.37	0.44
Brookfield	1,437	1,137,907	–	9,000.00	9,000.00	6,000.00	15,000.00	0.79	0.53	1.32
Buckland	1,433	2,418,054	24,000.00	3,080.03	27,080.03	–	27,080.03	1.12	–	1.12
Burlington	885	1,646,165	27,000.00	22,000.00	49,000.00	–	49,000.00	2.98	–	2.98
Carver	891	2,483,820	–	2,000.00	2,000.00	–	2,000.00	0.08	–	0.08
Charlton	1,995	1,653,950	9,500.00	28,500.00	38,000.00	–	38,000.00	2.30	–	2.30
Chatham	1,737	3,632,330	12,900.00	–	12,900.00	–	12,900.00	0.36	–	0.36
Cheshire	1,476	1,111,127	23,000.00	28,000.00	51,000.00	–	51,000.00	4.59	–	4.59
Chester	1,302	1,106,119	25,200.00	22,750.00	47,950.00	–	47,950.00	4.33	–	4.33
Chilmark	240	467,785	4,800.00	–	4,800.00	–	4,800.00	1.03	–	1.03
Clarksburg	1,136	628,689	8,700.00	–	8,700.00	–	8,700.00	1.38	–	1.38
Cohasset	2,639	9,015,222	12,000.00	–	12,000.00	–	12,000.00	0.13	–	0.13
Dalton	3,752	5,316,727	18,000.00	–	18,000.00	–	18,000.00	0.34	–	0.34
Dana	599	696,405	–	–	–	14,050.00	14,050.00	–	2.02	2.02
Deerfield	2,803	4,679,905	52,000.00	25,000.00	77,000.00	–	77,000.00	1.65	–	1.65
Dennis	1,536	1,749,735	800.00	–	800.00	–	800.00	0.05	–	0.05
Dighton	2,574	3,443,587	14,700.00	–	14,700.00	–	14,700.00	0.43	–	0.43
Douglas	2,181	1,634,100	32,000.00	–	32,000.00	25,500.00	57,500.00	1.96	1.56	3.52
Dover	867	3,025,855	48,000.00	–	48,000.00	–	48,000.00	1.59	–	1.59
Dudley	3,701	3,569,585	30,000.00	–	30,000.00	60,000.00	90,000.00	0.84	1.68	2.52
Dunstable	353	446,703	–	–	–	6,000.00	6,000.00	–	1.34	1.34
Duxbury	1,553	4,637,631	30,200.00	–	30,200.00	–	30,200.00	0.65	–	0.65
East Bridgewater	3,486	3,895,022	22,300.00	13,000.00	35,300.00	82,600.00	117,900.00	0.91	2.12	3.03
Eastham	430	719,633	1,100.00	–	1,100.00	–	1,100.00	0.15	–	0.15
East Longmeadow	2,352	2,351,145	11,000.00	2,000.00	13,000.00	28,500.00	41,500.00	0.55	1.21	1.76

Edgartown	1,190	2,466,988	2,699.80	–	2,699.80	–	2,699.80	0.11	–	0.11
Egremont	441	691,143	2,125.00	–	2,125.00	–	2,125.00	0.31	–	0.31
Erving	1,295	1,872,081	3,842.04	–	3,842.04	–	3,842.04	0.21	–	0.21
Essex	1,478	1,444,516	1,600.00	–	1,600.00	–	1,600.00	0.11	–	0.11
Falmouth	3,500	12,084,761	26,000.00	–	26,000.00	179,500.00	205,500.00	0.22	1.48	1.70
Foxborough	4,136	3,601,687	10,500.00	1,000.00	11,500.00	–	11,500.00	0.32	–	0.32
Freetown	1,532	1,460,285	8,500.00	–	8,500.00	–	8,500.00	0.58	–	0.58
Georgetown	2,004	1,618,777	12,000.00	–	12,000.00	13,000.00	25,000.00	0.74	0.80	1.54
Gill	879	711,734	2,000.00	–	2,000.00	–	2,000.00	0.28	–	0.28
Goshen	224	356,171	8,500.00	–	8,500.00	–	8,500.00	2.39	–	2.39
Gosnold	131	1,100,838	2,000.00	–	2,000.00	–	2,000.00	0.18	–	0.18
Granville	655	588,388	5,000.00	–	5,000.00	–	5,000.00	0.85	–	0.85
Groton	2,185	3,302,047	13,000.00	–	13,000.00	–	13,000.00	0.39	–	0.39
Groveland	2,650	1,775,627	5,100.00	–	5,100.00	40,500.00	45,600.00	0.29	2.28	2.57
Hadley	2,784	3,156,983	63,000.00	–	63,000.00	–	63,000.00	2.00	–	2.00
Halifax	563	1,011,253	2,000.00	1,000.00	3,000.00	–	3,000.00	0.30	–	0.30
Hamilton	1,631	4,788,534	12,000.00	–	12,000.00	–	12,000.00	0.25	–	0.25
Hampden	624	509,994	1,500.00	–	1,500.00	–	1,500.00	0.29	–	0.29
Hancock	464	459,426	200.00	–	200.00	–	200.00	0.01	–	0.01
Hanover	2,575	2,335,080	13,000.00	4,000.00	17,000.00	–	17,000.00	0.73	–	0.73
Hanson	1,910	1,909,312	–	4,000.00	4,000.00	19,000.00	23,000.00	0.21	0.99	1.20
Hardwick	3,085	3,388,961	39,500.00	–	39,500.00	–	39,500.00	1.17	–	1.17
Harvard	2,546	2,055,922	10,000.00	–	10,000.00	–	10,000.00	0.49	–	0.49
Hatfield	2,651	2,703,941	20,000.00	–	20,000.00	11,752.85	31,752.85	0.74	0.43	1.17
Holbrook	3,161	2,579,497	23,050.00	500.00	23,550.00	28,500.00	52,050.00	0.91	1.11	2.02
Holden	2,970	2,655,070	60,600.00	–	60,600.00	33,600.00	94,200.00	2.28	1.27	3.55
Holliston	2,707	2,782,326	9,000.00	–	9,000.00	–	9,000.00	0.32	–	0.32
Hopkinton	2,289	2,212,337	6,874.04	1,000.00	7,874.04	8,000.00	15,874.04	0.36	0.36	0.72
Hubbardston	1,045	1,024,130	4,500.00	–	4,500.00	–	4,500.00	0.44	–	0.44
Hull	1,771	14,856,115	309,200.00	156,500.00	465,700.00	2,202.00	467,902.00	3.14	0.01	3.15
Huntington	1,425	1,073,925	9,200.00	–	9,200.00	–	9,200.00	0.86	–	0.86
Kingston	2,505	2,169,558	25,000.00	4,000.00	29,000.00	34,500.00	63,500.00	1.34	1.59	2.93
Lancaster	2,461	3,263,049	6,000.00	4,000.00	10,000.00	–	10,000.00	0.31	–	0.31
Lanesborough	1,054	974,005	2,360.00	2,500.00	4,860.00	–	4,860.00	0.50	–	0.50
Lee	4,085	3,718,507	66,050.00	–	66,050.00	–	66,050.00	1.78	–	1.78
Leicester	3,635	3,064,405	41,600.00	–	41,600.00	–	41,600.00	1.36	–	1.36
Lenox	2,691	6,988,954	25,000.00	–	25,000.00	–	25,000.00	0.36	–	0.36
Leyden	330	291,671	340.00	–	340.00	–	340.00	0.12	–	0.12
Lincoln	1,042	2,194,319	–	–	–	23,653.97	23,653.97	–	1.08	1.08
Littleton	1,277	1,762,460	38,000.00	2,500.00	40,500.00	47,500.00	88,000.00	2.30	2.69	4.99
Longmeadow	2,618	6,159,465	95,350.00	157,000.00	252,350.00	1,616.52	253,966.52	4.10	0.02	4.12
Lynnfield	1,165	2,228,592	13,000.00	–	13,000.00	–	13,000.00	0.58	–	0.58
Manchester	2,466	11,863,036	–	145,000.00	145,000.00	18,000.00	163,000.00	1.22	0.15	1.37
Marion	1,288	3,610,344	13,750.00	–	13,750.00	52,000.00	65,750.00	0.38	1.44	1.82
Marshfield	1,379	4,018,652	54,950.00	–	54,950.00	–	54,950.00	1.37	–	1.37
Mashpee	242	614,719	1,200.00		1,200.00	–	1,200.00	0.64	–	0.64
Mattapoisett	1,277	2,305,009	6,600.00	4,233.50	10,833.50	61,040.00	71,873.50	0.47	2.65	3.12
Medfield	3,595	2,254,850	33,000.00	1,500.00	34,500.00	13,000.00	47,500.00	1.53	0.57	2.10
Medway	2,956	2,500,030	21,700.00	1,219.76	22,919.76	68,800.00	91,719.76	0.92	2.75	3.67
Merrimac	2,173	1,845,485	4,000.00	–	4,000.00	36,500.00	40,500.00	0.21	1.98	2.19
Middlefield	280	291,271	2,022.22	4,977.78	7,000.00	–	7,000.00	2.40	–	2.40
Middleton	1,195	1,249,503	–	1,300.00	1,300.00	1,500.00	2,800.00	0.10	0.12	0.22
Millis	1,485	2,296,246	37,950.00	43,500.00	81,450.00	20,626.17	102,076.17	3.55	0.90	4.45
Millville	2,224	1,397,850	18,600.00	7,000.00	25,600.00	–	25,600.00	1.83	–	1.83
Monson	4,826	2,102,097	4,000.00	–	4,000.00	–	4,000.00	0.18	–	0.18

Net Debt, January 1, 1924, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population — Concluded.

Towns. (Under 5,000 Population)	Population	Valuation, 1923	Net Debt, January 1, 1924					Ratio of Net Debt to Valuation		
			General Debt			Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt	Total Debt
			Inside Limit	Outside Limit	Total					
Monterey	282	$555,837	$2,000.00	–	$2,000.00	–	$2,000.00	0.36	–	0.36
Nantucket	2,797	7,242,150	4,000.00	–	4,000.00	–	4,000.00	0.06	–	0.06
Newbury	1,303	2,008,779	–	$31,049.93	31,049.93	–	31,049.93	1.55	–	1.55
Northborough	1,753	2,008,959	61,600.00	–	61,600.00	–	61,600.00	3.07	–	3.07
North Brookfield	2,610	2,477,922	4,000.00	–	4,000.00	$6,000.00	10,000.00	0.16	0.24	0.40
Northfield	1,775	1,826,121	8,360.00	12,000.00	20,360.00	–	20,360.00	1.11	–	1.11
North Reading	1,286	1,755,420	11,500.00	2,500.00	14,000.00	–	14,000.00	0.80	–	0.80
Norton	2,374	2,162,200	7,000.00	9,500.00	16,500.00	24,000.00	40 500.00	0.76	1.11	1.87
Norwell	1,348	1,516,245	23,500.00	31,000.00	54,500.00	–	54,500.00	3.59	–	3.59
Oak Bluffs	1,047	3,440,514	11,000.00	–	11,000.00	–	11,000.00	0.32	–	0.32
Oxford	3,820	2,527,122	39,690.00	71,250.00	110,940.00	–	110,940.00	4.39	–	4.39
Payton	489	627,672	4,400.00	–	4,400.00	1,500.00	5,900.00	0.70	0.24	0.94
Pelham	503	583,161	4,300.00	–	4,300.00	–	4,300.00	0.74	–	0.74
Pembroke	1,358	2,254,965	33,000.00	1,000.00	34,000.00	–	34,000.00	1.51	–	1.51
Pepperell	2,468	2,931,806	–	–	–	71,000.00	71,000.00	–	2.42	2.42
Plainville	1,365	1,259,090	4,000.00	–	4,000.00	19,600.00	23,600.00	0.32	1.55	1.87
Plympton	469	624,184	6,000.00	469.96	6,469.96	–	6,469.96	1.04	–	1.04
Princeton	682	1,356,158	6,000.00	–	6,000.00	11,000.00	17,000.00	0.44	0.81	1.25
Provincetown	4,246	3,823,421	8,000.00	1,000.00	9,000.00	25,000.00	34,000.00	0.24	0.65	0.89
Randolph	4,756	3,531,140	42,500.00	5,100.00	47,600.00	–	47,600.00	1.35	–	1.35
Raynham	1,695	1,482,337	4,999.00	–	4,999.00	–	4,999.00	0.34	–	0.34
Rehoboth	2,065	1,789,058	19,000.00	–	19,000.00	–	19,000.00	1.06	–	1.06
Richmond	561	626,115	7,000.00	–	7,000.00	–	7,000.00	1.11	–	1.11
Rochester	1,047	1,117,900	1,000.00	–	1,000.00	–	1,000.00	0.30	–	0.30
Rockport	3,878	4,853,640	2,900.00	30,000.00	32,900.00	20,000.00	52,900.00	0.68	0.41	1.09
Rowley	1,249	1,245,327	500.00	–	500.00	6,800.00	7,300.00	0.04	0.55	0.59
Russell	1,237	2,841,344	45,900.00	75,000.00	120,900.00	59,200.00	180,100.00	4.26	2.08	6.34
Rutland	1,743	1,111,630	18,600.00	–	18,600.00	8,000.00	26,600.00	1.67	0.72	2.39
Salisbury	1,701	2,663,185	23,000.00	–	23,000.00	–	23,000.00	0.86	–	0.86
Sandwich	1,458	1,882,400	11,500.00	–	11,500.00	–	11,500.00	0.56	–	0.56
Savoy	436	241,450	1,400.00	–	1,400.00	–	1,400.00	0.58	–	0.58
Scituate	2,534	8,865,191	130,050.00	12,000.00	142,050.00	–	142,050.00	1.60	–	1.60
Seekonk	2,898	3,433,649	42,000.00	–	42,000.00	–	42,000.00	1.22	–	1.22
Sharon	2,467	4,577,788	76,000.00	21,000.00	97,000.00	26,500.00	123,500.00	2.12	0.58	2.70
Sherborn	1,558	1,938,002	4,500.00	–	4,500.00	–	4,500.00	0.23	–	0.23
Shirley	2,260	1,901,570	14,000.00	–	14,000.00	–	14,000.00	0.74	–	0.74
Shrewsbury	3,708	5,649,005	50,900.00	158,800.00	209,700.00	96,300.00	306,000.00	3.71	1.71	5.42
Somerset	3,520	3,136,572	68,000.00	5,000.00	73,000.00	–	73,000.00	2.33	–	2.33
Southampton	814	801,758	3,720.00	–	3,720.00	–	3,720.00	0.46	–	0.46
Southborough	1,838	2,962,504	5,400.00	–	5,400.00	–	5,400.00	0.18	–	0.18
Southwick	1,194	1,309,170	1,400.00	–	1,400.00	30,600.00	32,000.00	0.10	2.34	2.44
Sterling	1,305	1,568,075	2,700.00	–	2,700.00	9,600.00	12,300.00	0.17	0.61	0.78
Stockbridge	1,764	5,373,893	43,000.00	–	43,000.00	27,000.00	70,000.00	0.80	0.50	1.30
Stow	1,101	1,601,036	3,000.00	1,000.00	4,000.00	–	4,000.00	0.25	–	0.25

Sudbury	1,121	1,718,010	21,000.00	–	21,000.00	–	21,000.00	1.22	–	1.22
Sunderland	1,289	917,978	13,500.00	45,000.00	58,500.00	–	58,500.00	6.37	–	6.37
Sutton	2,578	2,306,172	2,700.00	–	2,700.00	–	2,700.00	0.12	–	0.12
Swansea	2,334	2,467,945	–	2,000.00	2,000.00	–	2,000.00	0.08	–	0.08
Templeton	4,019	2,733,336	59,000.00	47,000.00	106,000.00	10,033.33	116,033.33	3.88	0.37	4.25
Tewksbury	4,450	3,039,320	26,000.00	–	26,000.00	–	26,000.00	0.86	–	0.86
Tisbury	1,275	2,781,413	9,400.00	3,460.00	12,860.00	54,000.00	66,860.00	0.46	1.94	2.40
Topsfield	900	2,636,902	6,000.00	–	6,000.00	–	6,000.00	0.23	–	0.23
Townsend	1,575	2,027,118	6,650.00	–	6,650.00	–	6,650.00	0.33	–	0.33
Tyngsborough	1,044	1,088,442	3,200.00	–	3,200.00	–	3,200.00	0.29	–	0.29
Wareham	4,415	9,214,760	94,100.00	14,000.00	108,100.00	–	108,100.00	1.17	–	1.17
Warren	3,467	4,115,174	14,485.80	–	14,485.80	–	14,485.80	0.35	–	0.35
Warwick	327	478,442	1,500.00	–	1,500.00	–	1,500.00	0.31	–	0.31
Wayland	1,935	4,415,115	8,000.00	–	8,000.00	–	8,000.00	1.81	–	1.81
Wellfleet	826	931,659	–	2,500.00	2,500.00	–	2,500.00	0.27	–	0.27
Wenham	1,090	2,815,907	34,000.00	–	34,000.00	–	34,000.00	1.21	–	1.21
West Boylston	1,624	1,573,694	8,000.00	–	8,000.00	1,000.00	9,000.00	0.51	0.06	0.57
West Bridgewater	2,908	2,421,243	23,000.00	–	23,000.00	71,140.00	94,140.00	0.95	2.94	3.89
West Brookfield	1,281	1,154,848	–	–	–	28,500.00	28,500.00	–	2.47	2.47
Westford	3,170	3,818,966	37,200.00	–	37,200.00	–	37,200.00	0.97	–	0.97
Westminster	1,343	1,272,335	4,500.00	–	4,500.00	–	4,500.00	0.35	–	0.35
West Newbury	1,492	1,130,070	11,500.00	–	11,500.00	–	11,500.00	1.02	–	1.02
Weston	2,282	6,330,162	15,000.00	–	15,000.00	97,000.00	112,000.00	0.24	1.53	1.77
Westport	3,115	4,787,100	115,700.00	6,000.00	121,700.00	–	121,700.00	2.54	–	2.54
Westwood	1,358	3,071,519	6,000.00	–	6,000.00	–	6,000.00	0.20	–	0.20
Whately	1,234	906,170	16,000.00	12,000.00	28,000.00	–	28,000.00	3.09	–	3.09
Wilbraham	2,780	2,405,951	6,500.00	–	6,500.00	–	6,500.00	0.27	–	0.27
Williamsburg	1,866	1,235,061	12,250.00	–	12,250.00	20,682.94	32,932.94	0.99	1.68	2.67
Williamstown	3,707	5,690,626	150,000.00	–	150,000.00	–	150,000.00	2.64	–	2.64
Wilmington	2,581	2,699,643	23,250.00	–	23,250.00	–	23,250.00	0.86	–	0.86
Wrentham	2,808	2,225,318	–	–	–	33,300.00	33,300.00	–	1.48	1.48
Yarmouth	1,229	2,372,825	45,000.00	–	45,000.00	–	45,000.00	1.90	–	1.90
Totals	[1] **386,967**	[2] **$526,646,002**	**$3,692,274.23**	**$1,393,957.63**	**$5,086,231.86**	**$1,955,604.99**	**$7,041,836.85**	**0.97**	**0.37**	**1.34**

[1] Includes population of 67 towns having no funded debt.

[2] Includes valuation of 67 towns having no funded debt.

The following towns under 5,000 population showed no funded debt outstanding on January 1, 1924:

Alford	Carlisle	Gay Head	Lakeville	New Ashford	Peru	Sheffield	Wales
Ashfield	Charlemont	Granby	Leverett	New Braintree	Petersham	Shelburne	Washington
Barre	Chesterfield	Greenwich	Lunenburg	New Marlborough	Phillipston	Shutesbury	Wendell
Becket	Colrain	Harwich	Mendon	New Salem	Plainfield	Sturbridge	Westhampton
Berkley	Conway	Hawley	Monroe	Norfolk	Prescott	Tolland	West Stockbridge
Berlin	Cummington	Heath	Montgomery	Oakham	Rowe	Truro	West Tisbury
Boxford	East Brookfield	Hinsdale	Mount Washington	Orleans	Royalston	Tyringham	Windsor
Brewster	Enfield	Holland	Nahant	Otis	Sandisfield	Upton	Worthington
Brimfield	Florida	Hopedale					

PART I

CITIES

Fiscal Years of Cities.

The data given in the tables in Part I are for fiscal years ending in the several cities, as follows:

Cities.	Fiscal Year Ending	Pages of Report
Attleboro	Dec. 31, 1922	20, 21
Beverly	Dec. 31, 1922	18, 19
Boston	Jan. 31, 1923	4, 5
Brockton	Nov. 30, 1922	10, 11
Cambridge	Mar. 31, 1923	8, 9
Chelsea	Dec. 31, 1922	12, 13
Chicopee	Nov. 30, 1922	16, 17
Everett	Dec. 31, 1922	14, 15
Fall River	Dec. 31, 1922	6, 7
Fitchburg	Nov. 30, 1922	14, 15
Gloucester	Nov. 30, 1922	18, 19
Haverhill	Dec. 31, 1922	10, 11
Holyoke	Nov. 30, 1922	10, 11
Lawrence	Dec. 31, 1922	8, 9
Leominster	Dec. 31, 1922	20, 21
Lowell	Dec. 31, 1922	8, 9
Lynn	Dec. 31, 1922	8, 9
Malden	Dec. 31, 1922	12, 13
Marlborough	Dec. 31, 1922	24, 25
Medford	Dec. 31, 1922	16, 17
Melrose	Dec. 31, 1922	22, 23
New Bedford	Nov. 30, 1922	6, 7
Newburyport	Dec. 16, 1922	22, 23
Newton	Dec. 31, 1922	12, 13
North Adams	Nov. 30, 1922	18, 19
Northampton	Nov. 30, 1922	20, 21
Peabody	Dec. 31, 1922	20, 21
Pittsfield	Dec. 31, 1922	14, 15
Quincy	Dec. 31, 1922	12, 13
Revere	Dec. 31, 1922	18, 19
Salem	Dec. 31, 1922	14, 15
Somerville	Dec. 31, 1922	10, 11
Springfield	Nov. 30, 1922	6, 7
Taunton	Nov. 30, 1922	16, 17
Waltham	Jan. 31, 1923	16, 17
Westfield	Dec. 31, 1922	22, 23
Woburn	Dec. 31, 1922	22, 23
Worcester	Nov. 30, 1922	6, 7

Division A

Summary of Financial Transactions

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Boston Population 748,060
REVENUE.	**$54,428,702.29**
General	**42,933,279.03**
Taxes	*42,132,170.34*
Property, poll, and income	39,313,713.75
Corporation, bank, etc.	2,818,456.59
Licenses and permits	*294,635.56*
Fines and forfeits	*152,143.26*
Grants and gifts	*332,051.97*
For expenses	332,051.97
For outlays	–
All other	*22,277.90*
Commercial	**11,495,423.26**
Special assessments	*251,376.36*
To meet expenses	251,376.36
To meet outlays	–
Privileges	*49,452.00*
Departmental	*2,057,525.74*
General government	76,097.73
Protection of persons and property	78,296.95
Health and sanitation	200,213.24
Highways	14,146.83
Charities	721,327.52
Soldiers' benefits	87,722.83
Schools	385,499.18
Libraries	14,633.61
Recreation	51,815.30
Unclassified	427,772.55
Public service enterprises	*6,114,277.63*
Electric light	–
Water	3,789,733.25
All other	2,324,544.38
Cemeteries	*60,730.66*
Interest	*2,962,060.87*
On sinking funds	1,574,398.65
On trust and investment funds	742,080.44
All other	645,581.78
NON-REVENUE.	**$37,897,624.88**
Offsets to outlays	**93,089.97**
Departmental	*79,863.90*
Public service enterprises	*13,226.07*
Cemeteries	–
Municipal indebtedness	**20,134,746.59**
Loans, general purposes	*6,433,000.00*
Loans, public service enterprises	*1,662,000.00*
Loans, cemeteries	–
Bonds refunded, current year	–
Temporary loans (including revenue loans)	*12,000,000.00*
Unpaid warrants or orders, current year	–
Premiums	[1] *39,746.59*
Transfers	**5,003,095.57**
From sinking funds	*3,896,915.21*
All other	*1,106,180.36*
Refunds	**280,221.89**
Agency, trust, and investment	**12,386,470.86**
Taxes and licenses for State	*5,406,876.45*
Taxes for county	*2,313,572.42*
Reimbursements for grade crossings	–
Sinking and other permanent funds	*4,666,021.99*
All other	–

RECAPITULATION.	
Revenue and offsets to outlays	$54,521,792.26
Premiums	[1] 39,746.59
Municipal indebtedness	20,095,000.00
Transfers and refunds	5,283,317.46
Agency, trust, and investment	12,386,470.86
Total receipts	**$92,326,327.17**
Balance on hand, including funds	*12,846,860.90*
GRAND TOTAL	**$105,173,188.07**

[1] Includes $8,780 of premiums on Rapid Transit Loans available for construction.

Graded According to Population of 1920.

PAYMENTS.	Boston Population 748,060
Maintenance	**$39,801,938.53**
Departmental	*37,038,199.37*
General government	1,654,008.90
Protection of persons and property	7,234,331.52
Health and sanitation	4,362,116.04
Highways	3,421,186.17
Charities	3,436,847.91
Soldiers' benefits	1,048,857.09
Schools	11,864,562.06
Libraries	747,529.20
Recreation	2,037,048.37
Pensions	765,866.88
Unclassified	465,845.23
Public service enterprises	*2,465,126.21*
Electric light	—
Water	1,566,792.29
All other	898,333.92
Cemeteries	*126,745.15*
Administration of trust funds	*171,867.80*
Interest	**6,499,258.60**
Loans, general purposes	*3,869,648.38*
Loans, public service enterprises	*2,626,617.72*
Loans, cemeteries	*2,992.50*
Outlays	**9,278,726.22**
Departmental	*7,263,766.34*
General government	—
Protection of persons and property	133,504.35
Health and sanitation	921,739.33
Highways	2,288,563.17
Charities	507,950.46
Schools	2,267,001.67
Libraries	20,353.35
Recreation	580,664.69
Unclassified	543,989.32
Public service enterprises	*2,014,919.31*
Electric light	—
Water	279,988.44
All other	1,734,930.87
Cemeteries	*40.57*
Municipal indebtedness	**20,344,629.18**
From sinking funds	[1] *3,896,915.21*
From revenue and other sources	[2] *4,447,713.97*
Bonds refunded, current year	—
Temporary loans (including revenue loans)	*12,000,000.00*
Warrants or orders, previous years	—
Transfers	**5,003,095.57**
To sinking funds from revenue	[3] *1,077,331.08*
All other	*3,925,764.49*
Refunds	**280,221.89**
Agency, trust and investment	**10,331,064.19**
Taxes and licenses for State	*5,406,876.45*
Taxes for county	*2,313,572.42*
Expenditures for grade crossings	—
Sinking and other permanent funds	*2,610,615.32*
All other	—

RECAPITULATION.	
Maintenance and interest	$46,301,197.13
Permanent debt (except from sinking funds)	[2] 4,447,713.97
Sinking fund requirements from revenue	[3] 1,077,331.08
Outlays	9,278,726.22
Permanent debt from sinking funds	[1] 3,896,915.21
Bonds refunded, current year	—
Temporary loans	12,000,000.00
Transfers (except to sinking funds) and refunds	4,205,986.38
Agency, trust, and investment	10,331,064.19
Total payments	**$91,538,934.18**
Balance on hand, including funds	*13,634,253.89*
GRAND TOTAL	**$105,173,188.07**

[1] Includes serial payments amounting to $74,015.21.

[2] Includes departmental bills of previous years amounting to $2,172,652.84, paid in adjustment of financial accounts.

[3] Includes $16,757.70 from sale of real estate.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Worcester POPULATION 179,754	Springfield POPULATION 129,614	New Bedford POPULATION 121,217	Fall River POPULATION 120,485
REVENUE.	**$8,958,736.50**	**$8,205,596.43**	**$6,904,849.34**	**$6,267,170.37**
General	**7,254,148.25**	**6,996,197.46**	**6,046,223.68**	**5,525,819.71**
Taxes	*7,070,972.40*	*6,848,091.13*	*5,902,688.91*	*5,426,028.02*
Property, poll, and income	6,545,239.23	6,466,494.45	5,305,363.96	4,827,833.41
Corporation, bank, etc.	525,733.17	381,596.68	597,324.95	598,194.61
Licenses and permits	*35,658.51*	*33,405.26*	*22,614.54*	*19,306.71*
Fines and forfeits	*15,605.48*	*20,320.86*	*21,078.99*	*11,544.41*
Grants and gifts	*131,808.59*	*94,380.21*	*99,841.24*	*68,940.57*
For expenses	131,808.59	53,693.05	99,841.24	68,940.57
For outlays	–	40,687.16	–	–
All other	*103.27*	–	–	–
Commercial	**1,704,588.25**	**1,209,398.97**	**858,625.66**	**741,350.66**
Special assessments	*164,891.88*	*188,854.79*	*54,844.66*	*36,425.21*
To meet expenses	103,780.63	110,614.41	555.00	–
To meet outlays	61,111.25	78,240.38	54,289.66	36,425.21
Privileges	*400.00*	–	–	*300.00*
Departmental	*556,186.84*	*317,538.40*	*242,241.78*	*107,815.04*
General government	20,659.89	29,319.94	8,017.14	3,764.37
Protection of persons and property	26,157.16	3,649.54	7,373.12	3,008.61
Health and sanitation	82,480.18	23,463.07	88,069.95	18,484.10
Highways	48,747.96	20,570.99	7,152.19	8,875.47
Charities	252,718.59	62,419.19	83,476.26	38,826.59
Soldiers' benefits	15,310.10	11,443.00	9,110.00	6,410.00
Schools	92,409.35	157,081.02	32,031.66	25,009.50
Libraries	5,244.48	–	1,475.89	1,898.40
Recreation	11,574.13	8,355.16	4,104.70	50.00
Unclassified	885.00	1,236.49	1,430.87	1,488.00
Public service enterprises	*619,143.85*	*584,214.04*	*375,490.06*	*382,717.79*
Electric light	–	–	–	–
Water	619,143.85	584,214.04	369,259.07	381,133.47
All other	–	–	6,230.99	1,584.32
Cemeteries	*49,563.73*	–	*38,899.27*	*31,594.94*
Interest	*314,401.95*	*118,791.74*	*147,149.89*	*182,497.68*
On sinking funds	188,850.80	39,997.70	88,400.16	120,196.75
On trust and investment funds	34,591.49	1,352.06	16,908.52	2,616.57
All other	90,959.66	77,441.98	41,841.21	59,684.36
NON-REVENUE.	**$15,280,891.00**	**$6,690,966.80**	**$10,107,251.02**	**$5,119,882.46**
Offsets to outlays	**84,712.11**	**58,674.35**	**48,345.85**	**9,102.91**
Departmental	*18,787.76*	*58,674.35*	*20,105.85*	*5,930.28*
Public service enterprises	*65,924.35*	–	*28,240.00*	*3,172.63*
Cemeteries	–	–	–	–
Municipal indebtedness	**9,829,123.98**	**5,309,599.26**	**8,195,956.61**	**3,700,894.00**
Loans, general purposes	*785,000.00*	*850,000.00*	*2,092,000.00*	*1,530,000.00*
Loans, public service enterprises	*130,000.00*	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*8,530,000.00*	*4,100,000.00*	*5,850,000.00*	*2,170,000.00*
Unpaid warrants or orders, current year	*382,180.38*	*354,074.26*	*250,944.09*	–
Premiums	*1,943.60*	*5,525.00*	*3,012.52*	*894.00*
Transfers	**1,788,674.59**	**212,716.89**	**494,580.83**	**358,931.22**
From sinking funds	*1,153,000.00*	*55,000.00*	*65,000.00*	*242,000.00*
All other	*635,674.59*	*157,716.89*	*429,580.83*	*116,931.22*
Refunds	**171,387.08**	**93,797.84**	**16,734.63**	**4,338.02**
Agency, trust, and investment	**3,406,993.24**	**1,016,178.46**	**1,351,633.10**	**1,046,616.31**
Taxes and licenses for State	*715,689.56*	*646,238.09*	*551,608.91*	*530,435.20*
Taxes for county	*334,514.00*	*244,940.37*	*208,966.50*	*199,382.55*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,356,789.68*	*125,000.00*	*591,057.69*	*316,798.56*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$9,043,448.61	$8,264,270.78	$6,953,195.19	$6,276,273.28
Premiums	1,943.60	5,525.00	3,012.52	894.00
Municipal indebtedness	9,827,180.38	5,304,074.26	8,192,944.09	3,700,000.00
Transfers and refunds	1,960,061.67	306,514.73	511,315.46	363,269.24
Agency, trust, and investment	3,406,993.24	1,016,178.46	1,351,633.10	1,046,616.31
Total receipts	**$24,239,627.50**	**$14,896,563.23**	**$17,012,100.36**	**$11,387,052.83**
Balance on hand, including funds	*427,690.19*	*901,998.12*	*1,196,972.07*	*862,704.09*
GRAND TOTAL	**$24,667,317.69**	**$15,798,561.35**	**$18,209,072.43**	**$12,249,756.92**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Worcester Population 179,754	Springfield Population 129,614	New Bedford Population 121,217	Fall River Population 120,485
Maintenance	**$6,993,373.23**	**$6,162,827.53**	**$4,838,647.35**	**$4,057,697.45**
Departmental	*6,752,477.99*	*5,894,665.67*	*4,582,396.14*	*3,814,036.41*
General government	265,347.33	361,283.95	266,767.35	178,583.21
Protection of persons and property	1,356,864.00	1,274,323.68	986,240.56	802,229.62
Health and sanitation	561,808.38	446,704.12	752,862.48	306,449.63
Highways	790,561.18	676,787.81	406,900.15	457,789.81
Charities	790,500.01	190,801.40	377,900.76	349,016.27
Soldiers' benefits	33,796.90	43,323.96	72,015.92	31,974.31
Schools	2,591,406.10	2,365,856.55	1,500,361.58	1,484,586.59
Libraries	133,179.65	149,720.00	75,030.45	61,604.80
Recreation	120,017.81	187,673.09	110,268.33	77,315.36
Pensions	63,769.44	31,637.91	24,393.27	34,428.13
Unclassified	45,227.19	166,553.20	9,655.29	30,058.68
Public service enterprises	*186,878.88*	*268,061.86*	*180,334.22*	*193,204.97*
Electric light	–	–	–	–
Water	184,790.89	268,061.86	178,760.42	191,183.71
All other	2,087.99	–	1,573.80	2,021.26
Cemeteries	*54,001.36*	–	*75,916.99*	*50,456.07*
Administration of trust funds	*15.00*	*100.00*	–	–
Interest	**625,955.81**	**523,306.56**	**722,058.18**	**443,479.39**
Loans, general purposes	*439,661.00*	*463,781.56*	*613,741.93*	*386,989.39*
Loans, public service enterprises	*186,294.81*	*59,525.00*	*107,451.25*	*56,490.00*
Loans, cemeteries	–	–	*865.00*	–
Outlays	**2,036,468.37**	**1,578,249.93**	**2,402,984.77**	**1,944,772.57**
Departmental	*1,327,072.32*	*1,474,406.90*	*2,125,405.83*	*1,859,222.25*
General government	–	15,621.99	7,142.95	12,845.30
Protection of persons and property	4,779.26	8,293.14	35,427.88	48,748.16
Health and sanitation	814,731.36	132,611.99	229,714.47	580,221.07
Highways	103,878.26	680,896.51	1,055,044.58	843,209.69
Charities	2,312.14	11,067.38	861.00	–
Schools	388,704.72	547,678.79	777,269.80	365,620.45
Libraries	2,956.58	–	–	2,248.60
Recreation	9,710.00	78,237.10	19,945.15	6,328.98
Unclassified	–	–	–	–
Public service enterprises	*709,396.05*	*103,843.03*	*266,376.34*	*66,621.32*
Electric light	–	–	–	–
Water	709,396.05	103,843.03	266,376.34	66,621.32
All other	–	–	–	–
Cemeteries	–	–	*11,202.60*	*18,929.00*
Municipal indebtedness	**9,825,019.48**	**5,128,026.51**	**6,305,422.76**	**3,100,000.00**
From sinking funds	*1,153,000.00*	*55,000.00*	*65,000.00*	*242,000.00*
From revenue and other sources	*708,900.00*	*607,500.00*	*1,013,000.00*	*608,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*7,655,000.00*	*4,300,000.00*	*4,860,000.00*	*2,250,000.00*
Warrants or orders, previous years	*308,119.48*	*165,526.51*	*367,422.76*	–
Transfers	**1,788,674.59**	**212,716.89**	**494,580.83**	**358,931.22**
To sinking funds from revenue	*165,352.50*	*23,000.00*	*44,222.00*	*40,535.00*
All other	*1,623,322.09*	*189,716.89*	*450,358.83*	*318,396.22*
Refunds	**171,387.08**	**93,797.84**	**16,734.63**	**4,338.02**
Agency, trust, and investment	**2,744,970.62**	**1,002,214.41**	**1,424,396.35**	**1,098,307.75**
Taxes and licenses for State	*715,689.56*	*646,238.09*	*551,608.66*	*530,435.20*
Taxes for county	*334,514.00*	*244,940.37*	*208,966.50*	*199,382.55*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,694,767.06*	*111,035.95*	*663,821.19*	*368,490.00*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$7,619,329.04	$6,686,134.09	$5,560,705.53	$4,501,176.84
Permanent debt (except from sinking funds)	708,900.00	607,500.00	1,013,000.00	608,000.00
Sinking fund requirements from revenue	165,352.50	23,000.00	44,222.00	40,535.00
Outlays	2,036,468.37	1,578,249.93	2,402,984.77	1,944,772.57
Permanent debt from sinking funds	1,153,000.00	55,000.00	65,000.00	242,000.00
Bonds refunded, current year	–	–	–	–
Temporary loans	7,963,119.48	4,465,526.51	5,227,422.76	2,250,000.00
Transfers (except to sinking funds) and refunds	1,794,709.17	283,514.73	467,093.46	322,734.24
Agency, trust, and investment	2,744,970.62	1,002,214.41	1,424,396.35	1,098,307.75
Total payments	**$24,185,849.18**	**$14,701,139.67**	**$16,204,824.87**	**$11,007,526.40**
Balance on hand, including funds	*481,468.51*	*1,097,421.68*	*2,004,247.56*	*1,242,230.52*
GRAND TOTAL	**$24,667,317.69**	**$15,798,561.35**	**$18,209,072.43**	**$12,249,756.92**

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Lowell POPULATION 112,759	Cambridge POPULATION 109,694	Lynn POPULATION 99,148	Lawrence POPULATION 94,270
REVENUE.	**$4,704,256.93**	**$5,721,583.82**	**$4,116,609.87**	**$3,911,461.87**
General	**4,083,072.92**	**4,629,036.44**	**3,437,368.55**	**3,401,973.04**
Taxes	*3,966,492.64*	*4,566,411.53*	*3,374,453.42*	*3,320,967.12*
Property, poll, and income	3,580,034.24	4,166,128.69	3,171,227.43	2,839,089.80
Corporation, bank, etc.	386,458.40	400,282.84	203,225.99	481,877.32
Licenses and permits	*15,877.44*	*22,806.50*	*17,331.42*	*12,200.48*
Fines and forfeits	*34,245.19*	*10,288.56*	*20,820.84*	*23,191.00*
Grants and gifts	*66,457.65*	*29,351.90*	*24,762.87*	*45,614.44*
For expenses	66,457.65	29,351.90	24,762.87	45,614.44
For outlays	–	–	–	–
All other	–	*177.95*	–	–
Commercial	**621,184.01**	**1,092,547.38**	**679,241.32**	**509,488.83**
Special assessments	*41,670.05*	*14,094.56*	*20,585.27*	*29,550.24*
To meet expenses	41,670.05	1,094.34	20,585.27	29,550.24
To meet outlays	–	13,000.22	–	–
Privileges	*250.00*	*130.00*	–	–
Departmental	*94,841.19*	[1] *306,785.71*	*157,509.34*	*71,539.65*
General government	4,535.66	9,085.41	5,278.91	3,115.60
Protection of persons and property	5,509.72	7,144.69	4,208.40	6,155.07
Health and sanitation	15,216.87	48,184.77	18,182.48	16,658.71
Highways	368.94	5,116.07	1,646.74	1,384.98
Charities	17,841.99	141,180.30	64,207.36	31,854.56
Soldiers' benefits	12,569.50	12,881.50	25,297.33	5,664.00
Schools	25,589.39	21,718.04	28,534.97	5,315.53
Libraries	1,092.14	2,083.49	2,421.11	434.83
Recreation	6,713.73	2,658.87	3,385.63	548.00
Unclassified	5,403.25	[1] 56,732.57	4,346.41	408.37
Public service enterprises	*377,766.11*	*485,352.82*	*371,293.69*	*300,069.33*
Electric light	–	–	–	–
Water	377,664.46	485,352.82	371,293.69	300,069.33
All other	101.65	–	–	–
Cemeteries	*18,535.51*	*40,496.34*	*47,605.08*	*25,886.62*
Interest	*88,121.15*	*245,687.95*	*82,247.94*	*82,442.99*
On sinking funds	8,875.15	164,424.37	36,648.00	38,897.68
On trust and investment funds	5,695.53	3,172.31	4,900.13	455.50
All other	73,550.47	78,091.27	40,699.81	43,089.81
NON-REVENUE.	**$5,050,065.79**	**$5,911,302.84**	**$5,265,172.70**	**$4,258,433.54**
Offsets to outlays	**32,968.40**	**1,793.89**	**66,493.63**	**800.00**
Departmental	*23,966.82*	*1,793.89*	*44,697.98*	*800.00*
Public service enterprises	*9,001.58*	–	*21,795.65*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**4,267,877.78**	**4,276,236.06**	**4,115,036.80**	**3,540,737.50**
Loans, general purposes	*662,500.00*	*781,000.00*	*309,000.00*	*685,000.00*
Loans, public service enterprises	–	*275,000.00*	*55,000.00*	*15,000.00*
Loans, cemeteries	–	*15,000.00*	*20,000.00*	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*3,600,000.00*	*3,200,000.00*	*3,730,000.00*	*2,840,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*5,377.78*	*5,236.06*	*1,036.80*	*737.50*
Transfers	**134,583.51**	**562,954.97**	**295,625.52**	**55,110.80**
From sinking funds	–	*379,800.00*	*75,000.00*	–
All other	*134,583.51*	*183,154.97*	*220,625.52*	*55,110.80*
Refunds	**21,889.03**	**24,311.51**	**19,383.98**	**11,079.72**
Agency, trust, and investment	**592,747.07**	**1,046,006.41**	**768,632.77**	**650,705.52**
Taxes and licenses for State	*387,928.14*	*425,590.92*	*323,658.86*	*314,896.76*
Taxes for county	*184,319.43*	*212,828.72*	*191,799.16*	*198,023.29*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*20,499.50*	*407,586.77*	*253,174.75*	*137,785.47*
All other	–	–	–	–

RECAPITULATION.				
Revenue and offsets to outlays	$4,737,225.33	$5,723,377.71	$4,183,103.50	$3,912,261.87
Premiums	5,377.78	5,236.06	1,036.80	737.50
Municipal indebtedness	4,262,500.00	4,271,000.00	4,114,000.00	3,540,000.00
Transfers and refunds	156,472.54	587,266.48	315,009.50	66,190.52
Agency, trust, and investment	592,747.07	1,046,006.41	768,632.77	650,705.52
Total receipts	**$9,754,322.72**	**$11,632,886.66**	**$9,381,782.57**	**$8,169,895.41**
Balance on hand, including funds	*942,325.68*	*522,234.63*	*293,777.01*	*844,661.79*
GRAND TOTAL	**$10,696,648.40**	**$12,155,121.29**	**$9,675,559.58**	**$9,014,557.20**

[1] Includes $300 from administration of trust funds.

Graded According to Population of 1920 — Continued.

PAYMENTS.	Lowell Population 112,759	Cambridge Population 109,694	Lynn Population 99,148	Lawrence Population 94,270
Maintenance	**$4,037,789.47**	**$4,333,939.31**	**$3,335,054.81**	**$3,060,292.78**
Departmental	*3,779,145.00*	*4,009,641.73*	*3,075,203.61*	*2,842,128.72*
General government	219,473.76	227,483.31	146,823.73	133,413.50
Protection of persons and property	762,304.19	785,974.93	633,251.71	636,268.90
Health and sanitation	368,896.04	563,629.16	310,406.45	404,703.39
Highways	547,830.10	367,300.14	313,830.57	285,670.60
Charities	308,867.19	353,225.79	257,953.32	213,052.64
Soldiers' benefits	74,533.80	84,230.89	84,330.18	21,384.00
Schools	1,269,689.41	1,288,845.23	1,067,003.98	989,514.69
Libraries	34,746.61	58,955.18	58,654.71	43,633.29
Recreation	74,425.57	146,528.18	109,352.88	51,337.60
Pensions	25,586.29	102,112.31	65,280.68	16,360.27
Unclassified	92,792.04	31,356.61	28,315.40	46,789.84
Public service enterprises	*236,076.49*	*280,226.59*	*195,433.38*	*188,666.23*
Electric light	–	–	–	–
Water	234,651.10	280,226.59	195,433.38	188,666.23
All other	1,425.39	–	–	–
Cemeteries	*22,567.98*	*43,702.79*	*61,819.92*	*29,497.83*
Administration of trust funds	–	*368.20*	*2,597.90*	–
Interest	**342,959.58**	**558,602.74**	**336,577.45**	**267,347.95**
Loans, general purposes	*328,870.83*	*507,232.74*	*269,634.88*	*234,061.28*
Loans, public service enterprises	*14,088.75*	*51,070.00*	*64,656.17*	*33,286.67*
Loans, cemeteries	–	*300.00*	*2,286.40*	–
Outlays	**1,369,839.15**	**883,198.82**	**551,933.88**	**923,129.85**
Departmental	*1,318,146.57*	*549,672.27*	*428,285.98*	*909,631.94*
General government	–	2,459.63	–	–
Protection of persons and property	22,793.69	12,786.00	–	76,989.00
Health and sanitation	86,067.13	88,517.75	93,112.05	48,997.37
Highways	390,731.39	367,476.31	297,739.49	178,622.32
Charities	–	62,561.34	–	–
Schools	512,319.05	262.11	37,434.44	557,432.86
Libraries	–	–	–	700.00
Recreation	79,797.10	11,547.77	–	40,519.11
Unclassified	226,438.21	4,061.36	–	6,371.28
Public service enterprises	*51,692.58*	*322,643.47*	*64,407.17*	*3,933.49*
Electric light	–	–	–	–
Water	51,692.58	322,643.47	64,407.17	3,933.49
All other	–	–	–	–
Cemeteries	–	*10,883.08*	*59,240.73*	*9,564.42*
Municipal indebtedness	**3,693,405.00**	**4,451,463.15**	**4,181,904.88**	**3,266,770.00**
From sinking funds	–	*379,800.00*	*75,000.00*	–
From revenue and other sources	*543,405.00*	*421,663.15*	[1] *482,904.88*	*451,770.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*3,150,000.00*	*3,650,000.00*	*3,624,000.00*	*2,815,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**134,583.51**	**562,954.97**	**295,625.52**	**55,110.80**
To sinking funds from revenue	*4,000.00*	*135,835.00*	*25,700.00*	*38,543.00*
All other	*130,583.51*	*427,119.97*	*269,925.52*	*16,567.80*
Refunds	**21,889.03**	**24,311.51**	**19,383.98**	**11,079.72**
Agency, trust, and investment	**593,068.29**	**992,351.28**	**786,762.05**	**553,908.70**
Taxes and licenses for State	*387,928.14*	*425,590.92*	*323,658.86*	*314,897.01*
Taxes for county	*184,319.43*	*212,828.72*	*191,799.16*	*198,023.29*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*20,820.72*	*353,931.64*	*271,304.03*	*40,988.40*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$4,380,749.05	$4,892,542.05	$3,671,632.26	$3,327,640.73
Permanent debt (except from sinking funds)	543,405.00	421,663.15	[1] 482,904.88	451,770.00
Sinking fund requirements from revenue	4,000.00	135,835.00	25,700.00	38,543.00
Outlays	1,369,839.15	883,198.82	551,933.88	923,129.85
Permanent debt from sinking funds	–	379,800.00	75,000.00	–
Bonds refunded, current year	–	–	–	–
Temporary loans	3,150,000.00	3,650,000.00	3,624,000.00	2,815,000.00
Transfers (except to sinking funds) and refunds	152,472.54	451,431.48	289,309.50	27,647.52
Agency, trust, and investment	593,068.29	992,351.28	786,762.05	553,908.70
Total payments	**$10,193,534.03**	**$11,806,821.78**	**$9,507,242.57**	**$8,137,639.80**
Balance on hand, including funds	*503,114.37*	*348,299.51*	*168,317.01*	*876,917.40*
GRAND TOTAL	**$10,696,648.40**	**$12,155,121.29**	**$9,675,559.58**	**$9,014,557.20**

[1] Includes $38,318.15 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Somerville POPULATION 93,091	Brockton POPULATION 66,254	Holyoke POPULATION 60,203	Haverhill POPULATION 53,884
REVENUE.	**$3,250,616.31**	**$2,963,949.38**	**$4,054,333.89**	**$2,298,902.01**
General	**2,743,308.02**	**2,403,412.88**	**2,530,600.23**	**1,893,164.83**
Taxes	*2,703,690.14*	*2,366,128.34*	*2,463,368.40*	*1,860,860.66*
Property, poll, and income	2,596,413.22	2,161,545.16	2,184,331.87	1,767,752.76
Corporation, bank, etc.	107,276.92	204,583.18	279,036.53	93,107.90
Licenses and permits	*12,943.59*	*8,726.93*	*7,069.42*	*8,651.27*
Fines and forfeits	*5,694.96*	*11,618.75*	*17,106.29*	*8,479.84*
Grants and gifts	*20,979.33*	*16,938.86*	*43,056.12*	*15,173.06*
For expenses	20,979.33	16,938.86	43,056.12	15,173.06
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**507,308.29**	**560,536.50**	**1,523,733.66**	**405,737.18**
Special assessments	*61,058.91*	*25,852.05*	*6,353.60*	*22,231.84*
To meet expenses	45,433.41	6,066.50	6,353.60	22,231.84
To meet outlays	15,625.50	19,785.55	–	–
Privileges	–	–	*3.60*	*250.00*
Departmental	*140,899.53*	*227,973.30*	*90,847.69*	*125,526.51*
General government	9,109.40	4,216.17	3,645.77	6,773.88
Protection of persons and property	2,812.15	2,619.89	1,164.46	2,090.70
Health and sanitation	14,454.97	146,752.52	33,005.67	9,063.92
Highways	9,746.74	978.17	1,307.28	440.49
Charities	48,184.37	50,474.42	26,822.55	89,690.01
Soldiers' benefits	11,915.50	11,231.00	1,668.00	8,211.67
Schools	19,440.20	3,311.45	23,149.08	4,864.22
Libraries	2,348.57	1,081.70	–	2,385.03
Recreation	1,175.20	122.39	80.00	2,006.59
Unclassified	21,712.43	7,185.59	4.88	–
Public service enterprises	*277,229.23*	*223,165.69*	*1,344,790.51*	*175,705.23*
Electric light	–	–	[1] 1,153,437.90	–
Water	277,229.23	223,165.69	191,352.61	175,705.23
All other	–	–	–	–
Cemeteries	–	*13,472.85*	–	–
Interest	*28,120.62*	*70,072.61*	*81,738.26*	*82,023.60*
On sinking funds	–	22,939.33	9,363.44	34,473.50
On trust and investment funds	1,159.86	3,665 89	32,008.77	9,263.12
All other	26,960.76	43,467.39	40,366.05	38,286.98
NON-REVENUE.	**$2,867,066.38**	**$3,792,916.65**	**$2,606,235.71**	**$2,828,730.31**
Offsets to outlays	**17,470.24**	**39,515.75**	**2,781.88**	**15,922.24**
Departmental	*17,470.24*	*19,157.67*	*2,781.88*	*1,385.17*
Public service enterprises	–	*20,358.08*	–	*14,537.07*
Cemeteries	–	–	–	–
Municipal indebtedness	**2,385,397.50**	**3,324,688.57**	**2,120,870.43**	**1,233,946.25**
Loans, general purposes	*625,000.00*	*723,500.00*	*293,000.00*	*150,000.00*
Loans, public service enterprises	–	*75,000.00*	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*1,758,000.00*	*2,525,000.00*	*1,825,000.00*	*1,083,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*2,397.50*	*1,188.57*	*2,870.43*	*946.25*
Transfers	**58,128.30**	**41,520.62**	**34,608.94**	**585,087.70**
From sinking funds	–	*20,000.00*	–	*525,000.00*
All other	*58,128.30*	*21,520.62*	*34,608.94*	*60,087.70*
Refunds	**10,673.53**	**8,277.27**	**5,650.90**	**8,630.86**
Agency, trust, and investment	**395,396.81**	**378,914.44**	**442,323.56**	**985,143.26**
Taxes and licenses for State	*268,955.35*	*224,138.59*	*267,452.68*	*183,387.54*
Taxes for county	*123,565.67*	*118,371.61*	*103,490.89*	*110,310.85*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,875.79*	*36,404.24*	*71,379.99*	*691,444.87*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$3,268,086.55	$3,003,465.13	$4,057,115.77	$2,314,824.25
Premiums	2,397.50	1,188.57	2,870.43	946.25
Municipal indebtedness	2,383,000.00	3,323,500.00	2,118,000.00	1,233,000.00
Transfers and refunds	68,801.83	49,797.89	40,259.84	593,718.56
Agency, trust, and investment	395,396.81	378,914.44	442,323.56	985,143.26
Total receipts	**$6,117,682.69**	**$6,756,866.03**	**$6,660,569.60**	**$5,127,632.32**
Balance on hand, including funds	*161,434.20*	*97,727.29*	*375,681.47*	*113,172.84*
GRAND TOTAL	**$6,279,116.89**	**$6,854,593.32**	**$7,036,251.07**	**$5,240,805.16**

[1] Includes $430,477.98 from gas.

Graded According to Population of 1920 — Continued.

PAYMENTS.	Somerville Population 93,091	Brockton Population 66,254	Holyoke Population 60,203	Haverhill Population 53,884
Maintenance	**$2,538,887.05**	**$2,305,635.52**	**$3,183,843.90**	**$1,815,105.78**
Departmental	*2,427,764.13*	*2,166,227.83*	*2,223,871.54*	*1,734,432.67*
General government	113,913.33	133,512.43	161,554.84	86,174.62
Protection of persons and property	477,701.46	445,898.62	489,551.04	328,049.03
Health and sanitation	317,570.71	291,248.12	279,238.49	163,552.36
Highways	189,121.65	177,767.74	157,534.30	196,076.18
Charities	113,019.37	172,056.89	186,173.46	239,906.93
Soldiers' benefits	45,666.59	28,589.88	9,367.72	27,426.95
Schools	960,324.03	831,144.51	825,403.14	606,771.75
Libraries	63,321.57	35,630.13	38,670.65	38,353.66
Recreation	86,113.56	18,738.43	44,086.98	30,953.21
Pensions	38,867.56	24,675.74	14,978.95	6,347.37
Unclassified	22,144.30	6,965.34	17,311.97	10,820.61
Public service enterprises	*111,122.92*	*125,894.01*	*959,972.36*	*79,807.68*
Electric light	–	–	[1] 828,885.73	–
Water	111,122.92	125,894.01	131,086.63	79,764.95
All other	–	–	–	42.73
Cemeteries	–	*13,513.68*	–	*695.33*
Administration of trust funds	–	–	–	*170.10*
Interest	**213,693.79**	**262,681.51**	**205,140.99**	**109,036.35**
Loans, general purposes	*136,203.62*	*199,718.89*	*149,375.99*	*83,161.35*
Loans, public service enterprises	*77,490.17*	*62,942.62*	*55,765.00*	*25,875.00*
Loans, cemeteries	–	*20.00*	–	–
Outlays	**493,285.94**	**831,134.95**	**613,688.72**	**222,763.14**
Departmental	*459,023.39*	*740,588.33*	*519,725.58*	*166,319.21*
General government	–	–	–	–
Protection of persons and property	3,736.61	1,158.23	9,086.88	18,163.75
Health and sanitation	17,956.85	162,689.08	23,118.67	10,697.90
Highways	133,349.54	520,856.02	396,736.26	87,433.19
Charities	–	–	6,974.30	–
Schools	303,747.48	50,552.30	40,436.15	49,158.26
Libraries	–	–	–	87.25
Recreation	232.91	5,332.70	43,373.32	778.86
Unclassified	–	–	–	–
Public service enterprises	*34,262.55*	*90,546.62*	*93,963.14*	*56,443.93*
Electric light	–	–	[2] 88,672.43	–
Water	34,262.55	90,546.62	5,290.71	56,443.93
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**2,058,089.07**	**2,872,400.00**	**2,117,500.00**	**1,832,500.00**
From sinking funds	–	*20,000.00*	–	*525,000.00*
From revenue and other sources	*215,089.07*	*427,400.00*	*292,500.00*	*157,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*1,843,000.00*	*2,425,000.00*	*1,825,000.00*	*1,150,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**58,128.30**	**41,520.62**	**34,608.94**	**585,087.70**
To sinking funds from revenue	–	*15,000.00*	–	*48,045.00*
All other	*58,128.30*	*26,520.62*	*34,608.94*	*537,042.70*
Refunds	**10,673.53**	**8,277.27**	**5,650.90**	**8,630.86**
Agency, trust, and investment	**395,402.06**	**400,470.53**	**444,045.56**	**545,247.07**
Taxes and licenses for State	*268,960.60*	*224,138.59*	*267,452.68*	*183,387.54*
Taxes for county	*123,565.67*	*118,371.61*	*103,490.89*	*110,310.85*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,875.79*	*57,960.33*	*73,101.99*	*251,548.68*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$2,752,580.84	$2,568,317.03	$3,388,984.89	$1,924,142.13
Permanent debt (except from sinking funds)	215,089.07	427,400.00	292,500.00	157,500.00
Sinking fund requirements from revenue	–	15,000.00	–	48,045.00
Outlays	493,285.94	831,134.95	613,688.72	222,763.14
Permanent debt from sinking funds	–	20,000.00	–	525,000.00
Bonds refunded, current year	–	–	–	–
Temporary loans	1,843,000.00	2,425,000.00	1,825,000.00	1,150,000.00
Transfers (except to sinking funds) and refunds	68,801.83	34,797.89	40,259.84	545,673.56
Agency, trust, and investment	395,402.06	400,470.53	444,045.56	545,247.07
Total payments	**$5,768,159.74**	**$6,722,120.40**	**$6,604,479.01**	**$5,118,370.90**
Balance on hand, including funds	*510,957.15*	*132,472.92*	*431,772.06*	*122,434.26*
GRAND TOTAL	**$6,279,116.89**	**$6,854,593.32**	**$7,036,251.07**	**$5,240,805.16**

[1] Includes $388,528.45 for gas.
[2] Includes $29,472.04 for gas.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Malden POPULATION 49,103	Quincy POPULATION 47,876	Newton POPULATION 46,054	Chelsea POPULATION 43,184
REVENUE.	**$2,028,318.20**	**$2,939,370.04**	**$3,286,501.26**	**$1,825,562.22**
General	**1,654,188.27**	**2,386,416.24**	**2,674,003.44**	**1,526,155.68**
Taxes	*1,629,839.81*	*2,335,043.50*	*2,621,113.98*	*1,505,599.51*
Property, poll, and income	1,540,711.88	2,251,132.82	2,391,374.35	1,413,127.76
Corporation, bank, etc.	89,127.93	83,910.68	229,739.63	92,471.75
Licenses and permits	*7,253.25*	*13,397.09*	*3,571.00*	*6,770.21*
Fines and forfeits	*5,925.46*	*5,018.05*	*4,837.08*	*5,550.60*
Grants and gifts	*11,169.75*	*32,942.60*	*44,481.38*	*8,235.36*
For expenses	11,169.75	32,942.60	44,481.38	8,235.36
For outlays	–	–	–	–
All other	–	*15.00*	–	–
Commercial	**374,129.93**	**552,953.80**	**612,497.82**	**299,406.54**
Special assessments	*56,736.64*	*68,130.76*	*132,712.54*	*17,480.82*
To meet expenses	41,736.81	68,130.76	82,628.16	16,742.47
To meet outlays	14,999.83	–	50,084.38	738.35
Privileges	–	–	–	*200.00*
Departmental	[1] *78,917.56*	[2] *131,689.02*	*154,485.50*	*77,052.32*
General government	3,653.85	4,743.15	4,483.81	4,829.80
Protection of persons and property	688.63	819.16	9,834.40	1,040.10
Health and sanitation	16,914.33	35,621.73	30,213.43	1,948.03
Highways	2,618.98	1,552.77	14,879.84	683.16
Charities	32,865.46	74,781.18	21,361.09	50,938.67
Soldiers' benefits	8,082.83	3,043.50	2,977.00	4,016.00
Schools	2,533.02	8,884.30	31,814.64	2,092.35
Libraries	1,556.02	2,213.23	4,492.43	934.88
Recreation	20.00	25.00	312.44	99.13
Unclassified	[1] 9,984.44	[2] 5.00	34,116.42	10,470.20
Public service enterprises	*138,948.16*	*251,158.98*	*219,570.65*	*138,245.23*
Electric light	–	–	–	–
Water	138,948.16	251,148.98	219,570.65	138,245.23
All other	–	10.00	–	–
Cemeteries	*18,155.62*	*17,522.20*	*24.12*	–
Interest	*81,371.95*	*84,452.84*	*105,705.01*	*66,428.17*
On sinking funds	30,847.32	–	70,169.17	29,142.00
On trust and investment funds	17,141.81	20,085.89	5,600.62	1,100.76
All other	33,382.82	64,366.95	29,935.22	36,185.41
NON-REVENUE.	**$2,306,221.79**	**$3,429,422.91**	**$3,098,447.70**	**$1,763,963.94**
Offsets to outlays	**22,055.45**	**4,498.44**	**4,315.25**	**6,049.57**
Departmental	*22,055.45*	*4,498.44*	*4,315.25*	*6,049.57*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**1,840,952.17**	**3,028,578.54**	**1,790,241.31**	**1,493,490.00**
Loans, general purposes	*388,500.00*	*1,163,000.00*	*395,000.00*	*113,700.00*
Loans, public service enterprises	–	*45,000.00*	–	–
Loans, cemeteries	–	*20,000.00*	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*1,450,000.00*	*1,800,000.00*	*1,250,000.00*	*1,379,790.00*
Unpaid warrants or orders, current year	–	–	*141,920.31*	–
Premiums	*2,452.17*	*10,578.54*	*3,321.00*	–
Transfers	**113,121.62**	**3,619.59**	**481,122.72**	**43,187.21**
From sinking funds	*75,000.00*	–	*453,850.00*	–
All other	*38,121.62*	*3,619.59*	*27,272.72*	*43,187.21*
Refunds	**12,030.27**	**8,259.84**	**7,039.61**	**4,018.12**
Agency, trust, and investment	**318,062.28**	**384,466.50**	**815,728.81**	**217,219.04**
Taxes and licenses for State	*149,786.25*	*164,316.45*	*225,825.29*	*130,840.90*
Taxes for county	*66,165.95*	*93,724.86*	*120,364.09*	–
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*102,110.08*	*126,425.19*	*469,539.43*	*86,378.14*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$2,050,373.65	$2,943,868.48	$3,290,816.51	$1,831,611.79
Premiums	2,452.17	10,578.54	3,321.00	–
Municipal indebtedness	1,838,500.00	3,018,000.00	1,786,920.31	1,493,490.00
Transfers and refunds	125,151.89	11,879.43	488,162.33	47,205.33
Agency, trust, and investment	318,062.28	384,466.50	815,728.81	217,219.04
Total receipts	**$4,334,539.99**	**$6,368,792.95**	**$6,384,948.96**	**$3,589,526.16**
Balance on hand, including funds	*121,136.39*	*124,972.58*	*790,304.40*	*98,402.06*
GRAND TOTAL	**$4,455,676.38**	**$6,493,765.53**	**$7,175,253.36**	**$3,687,928.22**

[1] Includes $25 from administration of trust funds."
[2] Includes $5 from administration of trust funds. See "Unclassified."

Graded According to Population of 1920 — Continued.

PAYMENTS.	Malden Population 49,103	Quincy Population 47,876	Newton Population 46,054	Chelsea Population 43,184
Maintenance	**$1,478,918.05**	**$2,015,302.55**	**$2,618,910.24**	**$1,411,770.91**
Departmental	*1,406,743.26*	*1,886,596.16*	*2,500,748.07*	*1,369,668.16*
General government	69,058.18	106,595.66	133,801.79	83,149.11
Protection of persons and property	264,837.00	348,815.07	428,883.21	301,024.75
Health and sanitation	176,503.22	226,593.47	244,625.79	108,621.17
Highways	148,277.09	241,110.76	454,466.43	96,300.24
Charities	92,363.27	168,016.99	70,080.22	134,610.48
Soldiers' benefits	25,679.28	12,631.68	11,171.50	46,598.49
Schools	514,885.22	685,662.59	936,059.00	522,199.20
Libraries	37,540.31	36,206.72	62,409.67	17,902.66
Recreation	53,572.95	39,195.59	98,924.07	29,542.37
Pensions	12,179.68	10,632.75	41,816.43	15,861.29
Unclassified	10,847.06	11,134.88	18,509.96	13,758.40
Public service enterprises	*46,663.34*	*107,963.16*	*117,486.65*	*42,202.75*
Electric light	–	–	–	–
Water	45,688.34	107,963.16	117,486.65	42,202.75
All other	975.00	–	–	–
Cemeteries	*26,110.50*	*19,967.83*	*653.02*	–
Administration of trust funds	*400.95*	*775.40*	*22.50*	–
Interest	**197,183.00**	**248,272.80**	**284,099.48**	**212,793.27**
Loans, general purposes	*161,620.36*	*185,325.93*	*258,374.36*	*177,163.53*
Loans, public service enterprises	*35,562.64*	*62,521.87*	*25,725.12*	*35,629.74*
Loans, cemeteries	–	*425.00*	–	–
Outlays	**395,815.60**	**880,467.15**	**593,211.82**	**197,944.68**
Departmental	*348,938.39*	*817,422.40*	*539,739.57*	*190,106.43*
General government	898.03	27,718.08	–	–
Protection of persons and property	4,882.08	–	30,452.13	6,198.36
Health and sanitation	63,320.03	68,246.87	107,722.28	7,716.78
Highways	253,724.53	158,568.53	78,307.24	172,284.36
Charities	–	13,826.13	–	–
Schools	125.00	535,962.97	315,142.75	3,300.00
Libraries	5,713.02	10,496.32	1,200.00	–
Recreation	20,275.70	2,603.50	6,915.17	606.93
Unclassified	–	–	–	–
Public service enterprises	*46,877.21*	*38,959.68*	*53,472.25*	*7,838.25*
Electric light	–	–	–	–
Water	46,877.21	38,959.68	53,472.25	7,838.25
All other	–	–	–	–
Cemeteries	–	*24,085.07*	–	–
Municipal indebtedness	**1,609,830.46**	**2,333,353.39**	**1,976,095.72**	**1,352,355.78**
From sinking funds	*75,000.00*	–	*453,850.00*	–
From revenue and other sources	*184,830.46*	*433,353.39*	*187,793.77*	*137,828.78*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*1,350,000.00*	*1,900,000.00*	*1,203,000.00*	*1,214,527.00*
Warrants or orders, previous years	–	–	*131,451.95*	–
Transfers	**113,121.62**	**3,619.59**	**481,122.72**	**43,187.21**
To sinking funds from revenue	*12,614.00*	–	*24,700.00*	*29,387.00*
All other	*100,507.62*	*3,619.59*	*456,422.72*	*13,800.21*
Refunds	**12,030.27**	**8,259.84**	**7,039.61**	**4,018.12**
Agency, trust, and investment	**263,208.03**	**378,544.97**	**508,462.25**	**275,705.31**
Taxes and licenses for State	*149,786.25*	*164,316.45*	*225,825.29*	*130,840.90*
Taxes for county	*66,165.95*	*93,724.86*	*120,364.09*	–
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*47,255.83*	*120,503.66*	*162,272.87*	*144,864.41*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$1,676,101.05	$2,263,575.35	$2,903,009.72	$1,624,564.18
Permanent debt (except from sinking funds)	184,830.46	433,353.39	187,793.77	137,828.78
Sinking fund requirements from revenue	12,614.00	–	24,700.00	29,387.00
Outlays	395,815.60	880,467.15	593,211.82	197,944.68
Permanent debt from sinking funds	75,000.00	–	453,850.00	–
Bonds refunded, current year	–	–	–	–
Temporary loans	1,350,000.00	1,900,000.00	1,334,451.95	1,214,527.00
Transfers (except to sinking funds) and refunds	112,537.89	11,879.43	463,462.33	17,818.33
Agency, trust, and investment	263,208.03	378,544.97	508,462.25	275,705.31
Total payments	**$4,070,107.03**	**$5,867,820.29**	**$6,468,941.84**	**$3,497,775.28**
Balance on hand, including funds	*385,569.35*	*625,945.24*	*706,311.52*	*190,152.94*
GRAND TOTAL	**$4,455,676.38**	**$6,493,765.53**	**$7,175,253.36**	**$3,687,928.22**

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Salem POPULATION 42,529	Pittsfield POPULATION 41,763	Fitchburg POPULATION 41,029	Everett POPULATION 40,120
REVENUE.	**$1,983,783.31**	**$1,794,555.80**	**$1,969,714.67**	**$1,855,519.26**
General	**1,656,394.28**	**1,521,737.60**	**1,580,941.88**	**1,567,637.50**
Taxes	*1,633,247.04*	*1,502,477.21*	*1,554,223.72*	*1,544,375.18*
Property, poll, and income	1,543,699.20	1,400,599.54	1,424,620.22	1,410,620.42
Corporation, bank, etc.	89,547.84	101,877.67	129,603.50	133,754.76
Licenses and permits	*3,986.36*	*4,132.98*	*8,696.52*	*3,988.75*
Fines and forfeits	*7,067.52*	*5,741.66*	*4,684.79*	*3,588.19*
Grants and gifts	*12,093.36*	*9,385.75*	*13,336.85*	*15,685.38*
For expenses	12,093.36	9,385.75	13,336.85	15,685.38
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**327,389.03**	**272,818.20**	**388,772.79**	**287,881.76**
Special assessments	*10,398.13*	*78,766.31*	*12,998.92*	*13,760.19*
To meet expenses	9,207.96	78,766.31	868.57	13,760.19
To meet outlays	1,190.17	–	12,130.35	–
Privileges	*2,285.00*	–	–	–
Departmental	*96,242.37*	*39,177.02*	*173,659.92*	*64,414.90*
General government	1,728.65	1,117.15	5,100.11	3,535.67
Protection of persons and property	6,754.07	641.10	3,711.37	379.33
Health and sanitation	25,649.56	8,200.05	10,031.34	1,572.75
Highways	1,080.24	1,529.60	2,933.83	1,874.97
Charities	48,435.01	11,396.19	138,054.78	40,786.66
Soldiers' benefits	8,274.00	3,219.00	3,542.50	3,957.50
Schools	886.69	12,086.83	8,398.09	1,726.98
Libraries	995.83	–	561.47	390.68
Recreation	1,568.32	977.10	1,167.88	480.00
Unclassified	870.00	10.00	158.55	9,710.36
Public service enterprises	*167,518.76*	*135,569.26*	*131,317.58*	*148,319.75*
Electric light	–	–	–	–
Water	166,273.04	135,251.86	131,317.58	148,319.75
All other	1,245.72	317.40	–	–
Cemeteries	*8,145.57*	–	*15,878.22*	*15,016.03*
Interest	*42,799.20*	*19,305.61*	*54,918.15*	*46,370.89*
On sinking funds	–	–	14,261.95	19,844.35
On trust and investment funds	11,010.51	–	18,039.81	–
All other	31,788.69	19,305.61	22,616.39	26,526.54
NON-REVENUE.	**$2,255,362.81**	**$1,668,601.56**	**$3,235,052.99**	**$1,671,984.22**
Offsets to outlays	**474.07**	**3,430.65**	**3,462.58**	**2,928.18**
Departmental	*474.07*	*3,430.65*	*3,462.58*	*2,928.18*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**2,017,680.10**	**1,395,681.04**	**2,164,000.00**	**1,360,045.98**
Loans, general purposes	*265,500.00*	*387,150.00*	*365,000.00*	*633,000.00*
Loans, public service enterprises	–	*28,000.00*	*30,000.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*1,750,000.00*	*975,000.00*	*1,769,000.00*	*720,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*2,180.10*	*5,531.04*	–	*7,045.98*
Transfers	**1,648.10**	–	**392,104.91**	**52,585.53**
From sinking funds	–	–	*300,000.00*	*31,537.00*
All other	*1,648.10*	–	*92,104.91*	*21,048.53*
Refunds	**9,237.87**	**3,396.22**	**5,414.40**	**12,486.00**
Agency, trust, and investment	**226,322.67**	**266,093.65**	**670,071.10**	**243,938.53**
Taxes and licenses for State	*135,988.73*	*159,075.63*	*153,285.57*	*136,543.06*
Taxes for county	*82,828.89*	*87,162.61*	*72,082.00*	*64,107.79*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*7,505.05*	*19,855.41*	*444,703.53*	*43,287.68*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$1,984,257.38	$1,797,986.45	$1,973,177.25	$1,858,447.44
Premiums	2,180.10	5,531.04	–	7,045.98
Municipal indebtedness	2,015,500.00	1,390,150.00	2,164,000.00	1,353,000.00
Transfers and refunds	10,885.97	3,396.22	397,519.31	65,071.53
Agency, trust, and investment	226,322.67	266,093.65	670,071.10	243,938.53
Total receipts	**$4,239,146.12**	**$3,463,157.36**	**$5,204,767.66**	**$3,527,503.48**
Balance on hand, including funds	*130,702.35*	*74,484.72*	*232,150.03*	*86,502.76*
GRAND TOTAL	**$4,369,848.47**	**$3,537,642.08**	**$5,436,917.69**	**$3,614,006.24**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Salem Population 42,529	Pittsfield Population 41,763	Fitchburg Population 41,029	Everett Population 40,120
Maintenance	**$1,596,603.01**	**$1,220,415.68**	**$1,539,164.14**	**$1,313,984.60**
Departmental	*1,464,712.52*	*1,188,156.61*	*1,448,546.52*	*1,255,643.87*
General government	83,281.26	76,643.05	83,239.15	76,594.95
Protection of persons and property	279,394.94	212,943.03	267,507.22	250,241.56
Health and sanitation	174,329.35	86,481.19	125,309.57	93,715.24
Highways	189,787.79	129,814.87	173,499.47	87,520.33
Charities	129,446.51	46,876.00	230,849.92	91,555.83
Soldiers' benefits	48,935.26	10,733.00	27,911.00	22,271.45
Schools	449,612.45	559,609.12	481,335.19	540,476.32
Libraries	28,069.81	20,000.00	14,609.43	22,041.99
Recreation	57,771.00	14,100.04	24,723.09	43,580.75
Pensions	13,904.50	4,641.12	9,206.26	11,930.53
Unclassified	10,179.65	26,315.19	10,356.22	15,714.92
Public service enterprises	*111,633.69*	*32,259.07*	*65,466.20*	*41,804.99*
Electric light	–	–	–	–
Water	110,143.76	30,902.27	65,466.20	41,804.99
All other	1,489.93	1,356.80	–	–
Cemeteries	*19,901.41*	–	*24,955.77*	*16,535.74*
Administration of trust funds	*355.39*	–	*195.65*	–
Interest	**137,253.98**	**138,536.82**	**138,424.56**	**165,163.60**
Loans, general purposes	*113,273.98*	*91,971.82*	*115,703.59*	*121,612.41*
Loans, public service enterprises	*23,980.00*	*46,565.00*	*22,720.97*	*43,551.19*
Loans, cemeteries	–	–	–	–
Outlays	**87,710.39**	**292,961.78**	**319,614.13**	**498,629.71**
Departmental	*79,500.75*	*264,856.36*	*279,562.45*	*488,038.05*
General government	1,462.50	400.00	–	–
Protection of persons and property	355.22	–	14,000.00	1,850.16
Health and sanitation	2,896.71	33,872.96	31,618.99	15,581.13
Highways	71,939.13	149,818.52	106,805.54	69,482.05
Charities	–	–	3,330.84	–
Schools	377.19	65,848.17	123,507.08	396,796.19
Libraries	–	–	–	280.41
Recreation	2,470.00	12,516.25	300.00	4,048.11
Unclassified	–	2,400.46	–	–
Public service enterprises	*7,777.09*	*28,105.42*	*40,051.68*	*10,591.66*
Electric light	–	–	–	–
Water	7,777.09	28,105.42	40,051.68	10,591.66
All other	–	–	–	–
Cemeteries	*432.55*	–	–	–
Municipal indebtedness	**2,119,500.00**	**1,380,700.00**	**2,240,500.00**	**756,717.57**
From sinking funds	–	–	*300,000.00*	*31,537.00*
From revenue and other sources	*219,500.00*	*280,700.00*	*195,500.00*	*186,180.57*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*1,900,000.00*	*1,100,000.00*	*1,745,000.00*	*539,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**1,648.10**	–	**392,104.91**	**52,585.53**
To sinking funds from revenue	–	–	*13,500.00*	*7,564.00*
All other	*1,648.10*	–	*378,604.91*	*45,021.53*
Refunds	**9,237.87**	**3,396.22**	**5,414.40**	**12,486.00**
Agency, trust, and investment	**225,367.30**	**266,266.32**	**395,264.29**	**217,771.84**
Taxes and licenses for State	*135,988.73*	*159,075.63*	*153,285.57*	*136,543.06*
Taxes for county	*82,828.89*	*87,162.61*	*72,082.00*	*64,107.79*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*6,549.68*	*20,028.08*	*169,896.72*	*17,120.99*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$1,733,856.99	$1,358,952.50	$1,677,588.70	$1,479,148.20
Permanent debt (except from sinking funds)	219,500.00	280,700.00	195,500.00	186,180.57
Sinking fund requirements from revenue	–	–	13,500.00	7,564.00
Outlays	87,710.39	292,961.78	319,614.13	498,629.71
Permanent debt from sinking funds	–	–	300,000.00	31,537.00
Bonds refunded, current year	–	–	–	–
Temporary loans	1,900,000.00	1,100,000.00	1,745,000.00	539,000.00
Transfers (except to sinking funds) and refunds	10,885.97	3,396.22	384,019.31	57,507.53
Agency, trust, and investment	225,367.30	266,266.32	395,264.29	217,771.84
Total payments	**$4,177,320.65**	**$3,302,276.82**	**$5,030,486.43**	**$3,017,338.85**
Balance on hand, including funds	*192,527.82*	*235,365.26*	*406,431.26*	*596,667.39*
GRAND TOTAL	**$4,369,848.47**	**$3,537,642.08**	**$5,436,917.69**	**$3,614,006.24**

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Medford Population 39,038	Taunton Population 37,137	Chicopee Population 36,214	Waltham Population 30,915
REVENUE.	**$1,786,932.46**	**$1,926,967.46**	**$1,795,701.36**	**$1,361,261.41**
General	**1,541,952.85**	**1,242,595.92**	**1,328,111.29**	**1,156,048.29**
Taxes	*1,530,021.87*	*1,218,194.56*	*1,303,408.90*	*1,134,789.84*
Property, poll, and income	1,490,556.33	1,108,038.29	1,150,184.86	1,031,943.19
Corporation, bank, etc.	39,465.54	110,156.27	153,224.04	102,846.65
Licenses and permits	*4,897.38*	*4,030.21*	*4,595.57*	*2,847.50*
Fines and forfeits	*2,031.03*	*5,487.57*	*6,701.50*	*5,557.23*
Grants and gifts	*5,002.57*	*14,614.58*	*13,405.32*	*12,853.72*
For expenses	5,002.57	14,614.58	13,405.32	12,853.72
For outlays	–	–	–	–
All other	–	*269.00*	–	–
Commercial	**244,979.61**	**684,371.54**	**467,590.07**	**205,213.12**
Special assessments	*24,956.83*	*7,873.46*	*17,241.55*	*10,024.15*
To meet expenses	11,943.18	7,873.46	2,776.47	8,152.54
To meet outlays	13,013.65	–	14,465.08	1,871.61
Privileges	–	*200.00*	–	–
Departmental	*46,110.09*	*76,546.19*	*31,431.03*	*45,897.69*
General government	6,209.29	1,431.36	2,053.05	2,920.01
Protection of persons and property	473.49	3,378.64	496.35	3,790.21
Health and sanitation	6,939.37	24,993.99	5,041.55	8,574.86
Highways	41.00	920.27	6,396.36	2,047.53
Charities	11,658.34	25,872.27	15,823.70	19,990.50
Soldiers' benefits	3,930.50	4,058.50	370.50	4,022.00
Schools	5,448.79	13,533.31	740.75	1,578.03
Libraries	775.40	348.71	458.77	907.25
Recreation	–	–	–	–
Unclassified	10,633.91	2,009.14	50.00	2,067.30
Public service enterprises	*105,611.45*	*521,114.26*	*393,014.62*	*99,957.85*
Electric light	–	412,202.14	257,284.64	–
Water	105,611.45	108,912.12	135,729.98	99,880.15
All other	–	–	–	77.70
Cemeteries	*13,899.34*	*9,505.35*	*4,251.04*	*19,017.30*
Interest	*54,401.90*	*69,132.28*	*21,651.83*	*30,316.13*
On sinking funds	[1]16,898.54	49,549.08	–	7,022.36
On trust and investment funds	3,651.02	2,304.67	538.36	2,707.21
All other	33,852.34	17,278.53	21,113.47	20,586.56
NON-REVENUE.	**$2,111,845.80**	**$2,930,712.71**	**$1,278,410.11**	**$1,789,963.59**
Offsets to outlays	**26,430.68**	**12,458.31**	**803.88**	**13,536.15**
Departmental	*17,162.82*	*190.82*	*803.88*	*5,606.22*
Public service enterprises	*9,267.86*	*12,267.49*	–	*7,929.93*
Cemeteries	–	–	–	–
Municipal indebtedness	**1,517,902.79**	**1,234,841.39**	**1,054,104.00**	**1,341,551.15**
Loans, general purposes	*485,500.00*	*105,500.00*	*234,500.00*	*141,000.00*
Loans, public service enterprises	*23,000.00*	*15,000.00*	*17,000.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*1,000,000.00*	*1,075,000.00*	*800,000.00*	*1,200,000.00*
Unpaid warrants or orders, current year	–	*38,937.61*	–	–
Premiums	*9,402.79*	*403.78*	*2,604.00*	*551.15*
Transfers	**129,190.62**	**576,457.93**	**150.00**	**127,168.09**
From sinking funds	*118,800.00*	*559,500.00*	–	*108,000.00*
All other	*10,390.62*	*16,957.93*	*150.00*	*19,168.09*
Refunds	**3,782.00**	**8,751.08**	**3,485.05**	**11,624.92**
Agency, trust, and investment	**434,539.71**	**1,098,204.00**	**219,867.18**	**296,083.28**
Taxes and licenses for State	*117,435.00*	*115,645.91*	*126,900.63*	*121,122.88*
Taxes for county	*55,112.88*	*43,309.75*	*48,522.55*	*57,171.04*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*261,991.83*	*939,248.34*	*44,444.00*	*117,789.36*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$1,813,363.14	$1,939,425.77	$1,796,505.24	$1,374,797.56
Premiums	9,402.79	403.78	2,604.00	551.15
Municipal indebtedness	1,508,500.00	1,234,437.61	1,051,500.00	1,341,000.00
Transfers and refunds	132,972.62	585,209.01	3,635.05	138,793.01
Agency, trust, and investment	434,539.71	1,098,204.00	219,867.18	296,083.28
Total receipts	**$3,898,778.26**	**$4,857,680.17**	**$3,074,111.47**	**$3,151,225.00**
Balance on hand, including funds	*349,041.05*	*255,890.39*	*88,595.87*	*124,561.62*
GRAND TOTAL	**$4,247,819.31**	**$5,113,570.56**	**$3,162,707.34**	**$3,275,786.62**

[1] Includes $3,776.95 applied to payment of interest on water loans.

Graded According to Population of 1920 — Continued.

PAYMENTS.	Medford Population 39,038	Taunton Population 37,137	Chicopee Population 36,214	Waltham Population 30,915
Maintenance	**$1,335,735.29**	**$1,374,052.51**	**$1,243,770.62**	**$1,063,785.83**
Departmental	*1,259,817.93*	*1,032,628.24*	*958,528.48*	*971,202.50*
General government	98,644.55	61,823.49	58,158.97	68,896.57
Protection of persons and property	261,845.10	231,591.86	206,854.68	184,537.39
Health and sanitation	122,915.21	100,497.48	73,236.04	100,595.31
Highways	109,908.95	127,093.08	107,174.81	141,519.30
Charities	59,356.53	76,852.24	77,319.93	61,518.27
Soldiers' benefits	15,223.46	8,469.21	3,331.07	14,710.71
Schools	504,285.84	397,802.64	398,479.05	310,955.45
Libraries	18,843.44	18,102.97	14,339.38	33,071.89
Recreation	34,487.81	7,516.17	6,767.22	33,374.43
Pensions	8,503.34	–	3,798.00	13,690.58
Unclassified	25,803.70	2,879.10	9,069.33	8,332.60
Public service enterprises	*49,859.65*	*331,422.27*	*279,440.28*	*64,469.40*
Electric light	–	249,430.89	204,202.26	–
Water	49,859.65	81,991.38	75,238.02	64,109.40
All other	–	–	–	350.00
Cemeteries	*26,057.71*	*10,002.00*	*5,801.86*	*28,123.93*
Administration of trust funds	–	–	–	–
Interest	**157,284.41**	**168,320.21**	**92,624.65**	**98,964.35**
Loans, general purposes	*129,353.99*	*95,225.21*	*80,415.90*	*98,919.35*
Loans, public service enterprises	*27,930.42*	*73,095.00*	*12,208.75*	*45.00*
Loans, cemeteries	–	–	–	–
Outlays	**258,351.62**	**253,115.66**	**323,955.65**	**417,936.24**
Departmental	*222,160.85*	*102,177.73*	*249,550.20*	*355,952.64*
General government	4,834.08	–	–	949.46
Protection of persons and property	13,061.01	–	9,479.05	22,577.86
Health and sanitation	63,206.59	23,512.85	70,302.43	19,051.41
Highways	45,615.91	69,046.32	134,411.26	122,439.32
Charities	–	–	–	–
Schools	95,369.84	–	35,357.46	175,532.06
Libraries	–	–	–	–
Recreation	–	2,618.56	–	15,402.53
Unclassified	73.42	7,000.00	–	–
Public service enterprises	*36,190.77*	*149,939.93*	*74,405.45*	*61,983.60*
Electric light	–	131,236.15	31,468.37	–
Water	36,190.77	18,703.78	42,937.08	61,983.60
All other	–	–	–	–
Cemeteries	–	*998.00*	–	–
Municipal indebtedness	**1,430,454.27**	**1,903,908.29**	**1,223,700.00**	**1,183,393.18**
From sinking funds	*118,800.00*	*559,500.00*	–	*108,000.00*
From revenue and other sources	*211,654.27*	*200,650.00*	*223,700.00*	*125,393.18*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*1,100,000.00*	*1,115,000.00*	*1,000,000.00*	*950,000.00*
Warrants or orders, previous years	–	*28,758.29*	–	–
Transfers	**129,190.62**	**576,457.93**	**150.00**	**127,168.09**
To sinking funds from revenue	–	*12,225.00*	–	*10,168.09*
All other	*129,190.62*	*564,232.93*	*150.00*	*117,000.00*
Refunds	**3,782.00**	**8,751.08**	**3,485.05**	**11,624.92**
Agency, trust, and investment	**334,644.19**	**617,089.74**	**211,864.39**	**205,568.47**
Taxes and licenses for State	*117,435.00*	*115,645.91*	*126,900.63*	*121,122.88*
Taxes for county	*55,112.88*	*43,309.75*	*48,522.55*	*57,171.04*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*162,096.31*	*458,134.08*	*36,441.21*	*27,274.55*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$1,493,019.70	$1,542,372.72	$1,336,395.27	$1,162,750.18
Permanent debt (except from sinking funds)	211,654.27	200,650.00	223,700.00	125,393.18
Sinking fund requirements from revenue	–	12,225.00	–	10,168.09
Outlays	258,351.62	253,115.66	323,955.65	417,936.24
Permanent debt from sinking funds	118,800.00	559,500.00	–	108,000.00
Bonds refunded, current year	–	–	–	–
Temporary loans	1,100,000.00	1,143,758.29	1,000,000.00	950,000.00
Transfers (except to sinking funds) and refunds	132,972.62	572,984.01	3,635.05	128,624.92
Agency, trust, and investment	334,644.19	617,089.74	211,864.39	205,568.47
Total payments	**$3,649,442.40**	**$4,901,695.42**	**$3,099,550.36**	**$3,108,441.08**
Balance on hand, including funds	*598,376.91*	*211,875.14*	*63,156.98*	*167,345.54*
GRAND TOTAL	**$4,247,819.31**	**$5,113,570.56**	**$3,162,707.34**	**$3,275,786.62**

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Revere POPULATION 28,823	Gloucester POPULATION 22,947	Beverly POPULATION 22,561	North Adams POPULATION 22,282
REVENUE.	**$1,255,554.59**	**$1,152,135.30**	**$1,301,816.39**	**$789,046.56**
General	**1,082,558.72**	**950,542.60**	**1,129,628.32**	**676,432.48**
Taxes	*1,063,991.05*	*938,370.06*	*1,116,695.09*	*665,168.74*
Property, poll, and income	1,052,461.06	887,151.90	936,765.91	593,232.21
Corporation, bank, etc.	11,529.99	51,218.16	179,929.18	71,936.53
Licenses and permits	*10,508.56*	*4,759.20*	*1,971.79*	*1,808.25*
Fines and forfeits	*3,617.60*	*2,375.00*	*1,583.28*	*4,234.50*
Grants and gifts	*4,397.90*	*5,038.34*	*9,378.16*	*5,220.99*
For expenses	4,397.90	5,038.34	9,378.16	5,220.99
For outlays	–	–	–	–
All other	*43.61*	–	–	–
Commercial	**172,995.87**	**201,592.70**	**172,188.07**	**112,614.08**
Special assessments	*6,432.91*	*3,639.81*	*10,633.97*	*1,298.46*
To meet expenses	6,432.91	381.15	9,108.97	–
To meet outlays	–	3,258.66	1,525.00	1,298.46
Privileges	*350.00*	–	*100 00*	–
Departmental	*33,471.82*	*34,981.56*	*58,651.33*	*19,889.78*
General government	5,488.40	3,426.00	813.50	1,541.33
Protection of persons and property	327.72	4,410.26	293.04	321.71
Health and sanitation	7,382.83	992.36	1,751.67	1,327.99
Highways	317.25	2,548.48	–	3,846.31
Charities	17,194.97	13,632.43	38,394.63	6,173.04
Soldiers' benefits	2,416.25	6,606.00	6,909.00	1,698.50
Schools	139.86	2,920.48	9,690.81	3,290.45
Libraries	70.00	–	187.43	840.45
Recreation	–	395.00	611.25	120.00
Unclassified	134.54.	50.55	–	730.00
Public service enterprises	*93,805.93*	*138,683.24*	*71,272.92*	*78,036.01*
Electric light	–	–	–	–
Water	93,805.93	138,683.24	71,272.92	77,403.31
All other	–	–	–	632.70
Cemeteries	–	*1,068.12*	*8,125.66*	*6,600.21*
Interest	*38,935.21*	*23,219.97*	*23,404.19*	*6,789.62*
On sinking funds	–	–	–	–
On trust and investment funds	–	4,214.75	4,635.33	686.63
All other	38,935.21	19,005.22	18,768.86	6,102.99
NON-REVENUE.	**$1,450,507.15**	**$908,508.63**	**$1,093,938.89**	**$454,316.38**
Offsets to outlays	**632.11**	**10,123.96**	**11,159.44**	**3,160.01**
Departmental	*632.11*	*3,874.00*	*11,159.44*	*3,160.01*
Public service enterprises	–	*6,249.96*	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**1,360,798.90**	**731,338.25**	**860,512.25**	**325,000.00**
Loans, general purposes	*616,516.00*	*100,000.00*	*71,500.00*	–
Loans, public service enterprises	*19,210.00*	*30,000.00*	*28,500.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*722,000.00*	*600,000.00*	*760,000.00*	*325,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*3,072.90*	*1,338.25*	*512.25*	–
Transfers	–	**10,272.86**	**4,376.51**	**472.22**
From sinking funds	–	–	–	–
All other	–	*10,272.86*	*4,376.51*	*472.22*
Refunds	**3,711.14**	**3,972.48**	**17,478.36**	**1,751.84**
Agency, trust, and investment	**85,365.00**	**152,801.08**	**200,412.33**	**123,932.31**
Taxes and licenses for State	*85,365.00*	*84,224.02*	*115,981.12*	*74,542.55*
Taxes for county	–	*50,271.87*	*75,742.95*	*42,006.08*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	–	*18,305.19*	*8,688.26*	*7,383.68*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$1,256,186.70	$1,162,259.26	$1,312,975.83	$792,206.57
Premiums	3,072.90	1,338.25	512.25	–
Municipal indebtedness	1,357,726.00	730,000.00	860,000.00	325,000.00
Transfers and refunds	3,711.14	14,245.34	21,854.87	2,224.06
Agency, trust, and investment	85,365.00	152,801.08	200,412.33	123,932.31
Total receipts	**$2,706,061.74**	**$2,060,643.93**	**$2,395,755.28**	**$1,243,362.94**
Balance on hand, including funds	*50,801.75*	*394,274.21*	*244,653.05*	*195,656.08*
GRAND TOTAL	**$2,756,863.49**	**$2,454,918.14**	**$2,640,408.33**	**$1,439,019.02**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Revere Population 28,823	Gloucester Population 22,947	Beverly Population 22,561	North Adams Population 22,282
Maintenance	**$938,812.65**	**$888,790.84**	**$1,030,158.87**	**$585,414.35**
Departmental	*904,500.30*	*832,970.27*	*975,935.80*	*548,533.73*
General government	69,719.47	61,336.34	57,649.04	40,819.98
Protection of persons and property	172,580.60	153,358.05	172,591.30	98,046.58
Health and sanitation	70,905.84	50,730.39	56,530.83	31,076.89
Highways	44,486.34	108,962.93	140,231.89	84,119.10
Charities	37,121.76	87,828.45	94,375.65	30,280.72
Soldiers' benefits	14,109.08	41,463.79	34,499.83	2,907.40
Schools	448,640.33	301,759.90	377,091.37	242,604.70
Libraries	6,838.23	–	20,684.27	11,791.27
Recreation	19,287.33	7,325.62	9,444.11	782.91
Pensions	5,537.96	12,267.15	5,040.36	–
Unclassified	15,273.36	7,937.65	7,797.15	6,104.18
Public service enterprises	*34,312.35*	*55,272.31*	*40,223.52*	*26,502.46*
Electric light	–	–	–	–
Water	34,312.35	55,272.31	40,223.52	25,419.64
All other	–	–	–	1,082.82
Cemeteries	–	*548.26*	*13,999.55*	*10,377.16*
Administration of trust funds	–	–	–	*1.00*
Interest	**126,674.59**	**75,380.05**	**59,855.26**	**40,918.70**
Loans, general purposes	*96,913.09*	*46,376.72*	*53,895.90*	*31,891.62*
Loans, public service enterprises	*29,761.50*	*29,003.33*	*5,959.36*	*9,027.08*
Loans, cemeteries	–	–	–	–
Outlays	**433,796.49**	**312,823.48**	**152,118.81**	**238,000.11**
Departmental	*407,224.80*	*279,576.97*	*111,978.64*	*199,704.33*
General government	–	–	858.28	2,929.89
Protection of persons and property	250.00	–	1,973.08	30,399.04
Health and sanitation	54,921.95	7,837.76	20,320.76	13,512.13
Highways	184,397.15	42,695.88	53,609.60	60,328.84
Charities	–	–	–	–
Schools	139,493.57	189,622.34	18,185.94	82,122.93
Libraries	–	–	–	–
Recreation	27,873.30	39,420.99	16,845.18	10,356.60
Unclassified	288.83	–	185.80	54.90
Public service enterprises	*26,571.69*	*33,059.01*	*34,379.52*	*35,800.50*
Electric light	–	–	–	–
Water	26,571.69	33,059.01	34,379.52	35,800.50
All other	–	–	–	–
Cemeteries	–	*187.50*	*5,760.65*	*2,495.28*
Municipal indebtedness	**969,395.60**	**775,375.00**	**951,000.00**	**424,019.99**
From sinking funds	–	–	–	–
From revenue and other sources	*204,395.60*	*125,375.00*	*151,000.00*	*99,019.99*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*765,000.00*	*650,000.00*	*800,000.00*	*325,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	**10,272.86**	**4,376.51**	**472.22**
To sinking funds from revenue	–	–	–	–
All other	–	*10,272.86*	*4,376.51*	*472.22*
Refunds	**3,711.14**	**3,972.48**	**17,478.36**	**1,751.84**
Agency, trust, and investment	**85,365.00**	**153,072.03**	**200,682.21**	**124,604.79**
Taxes and licenses for State	*85,365.00*	*84,224.02*	*115,981.12*	*74,542.55*
Taxes for county	–	*50,271.87*	*75,742.95*	*42,006.08*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	–	*18,576.14*	*8,958.14*	*8,056.16*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$1,065,487.24	$964,170.89	$1,090,014.13	$626,333.05
Permanent debt (except from sinking funds)	204,395.60	125,375.00	151,000.00	99,019.99
Sinking fund requirements from revenue	–	–	–	–
Outlays	433,796.49	312,823.48	152,118.81	238,000.11
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	765,000.00	650,000.00	800,000.00	325,000.00
Transfers (except to sinking funds) and refunds	3,711.14	14,245.34	21,854.87	2,224.06
Agency, trust, and investment	85,365.00	153,072.03	200,682.21	124,604.79
Total payments	**$2,557,755.47**	**$2,219,686.74**	**$2,415,670.02**	**$1,415,182.00**
Balance on hand, including funds	*199,108.02*	*235,231.40*	*224,738.31*	*23,837.02*
GRAND TOTAL	**$2,756,863.49**	**$2,454,918.14**	**$2,640,408.33**	**$1,439,019.02**

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Northampton POPULATION 21,951	Leominster POPULATION 19,744	Attleboro POPULATION 19,731	Peabody POPULATION 19,552
REVENUE.	**$852,432.60**	**$674,491.59**	**$977,869.89**	**$1,238,346.71**
General	**705,221.06**	**554,816.67**	**817,801.00**	**753,986.59**
Taxes	*648,650.91*	*541,495.27*	*801,462.31*	*741,625.36*
Property, poll, and income	584,801.50	503,587.06	736,725.35	644,690.75
Corporation, bank, etc.	63,849.41	37,908.21	64,736.96	96,934.61
Licenses and permits	*2,573.86*	*1,073.00*	*1,974.60*	*2,002.63*
Fines and forfeits	*6,284.20*	*2,098.54*	*2,670.88*	*8,170.97*
Grants and gifts	*47,712.09*	*10,149.86*	*11,693.21*	*2,187.63*
For expenses	43,236.46	10,149.86	9,265.05	2,187.63
For outlays	4,475.63	–	2,428.16	–
All other	–	–	–	–
Commercial	**147,211.54**	**119,674.92**	**160,068.89**	**484,360.12**
Special assessments	*7,279.44*	*3,040.12*	*11,316.81*	*405.28*
To meet expenses	1,146.24	1,370.49	386.72	–
To meet outlays	6,133.20	1,669.63	10,930.09	405.28
Privileges	–	–	*2,000.00*	–
Departmental	*30,635.19*	*29,878.88*	*21,920.49*	*54,913.72*
General government	582.41	2,806.56	730.78	1,428.35
Protection of persons and property	831.92	3,000.08	368.09	1,333.75
Health and sanitation	4,564.07	1,291.88	3,215.52	30,742.95
Highways	714.89	1,632.99	145.66	426.10
Charities	9,428.30	11,827.35	9,749.52	13,357.16
Soldiers' benefits	1,575.00	2,348.50	1,645.50	3,644.50
Schools	11,778.81	6,550.40	4,372.70	3,515.22
Libraries	590.79	398.42	673.22	–
Recreation	20.00	–	74.50	132.50
Unclassified	549.00	22.70	945.00	333.19
Public service enterprises	*72,391.36*	*71,290.79*	*83,007.52*	*409,553.69*
Electric light	–	–	–	213,975.20
Water	72,391.36	70,605.48	81,014.12	194,818.49
All other	–	685.31	1,993.40	760.00
Cemeteries	*3,075.00*	*5,384.95*	–	*5,294.40*
Interest	*33,830.55*	*10,080.18*	*41,824.07*	*14,193.03*
On sinking funds	–	3,649.08	8,229.29	812.38
On trust and investment funds	22,891.57	1,043.26	19,247.93	599.57
All other	10,938.98	5,387.84	14,346.85	12,781.08
NON-REVENUE.	**$787,458.85**	**$939,874.51**	**$873,312.84**	**$1,051,697.96**
Offsets to outlays	–	**2,450.00**	**534.00**	**6,372.10**
Departmental	–	*2,450.00*	*534.00*	*6,372.10*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**585,417.94**	**628,714.45**	**644,078.37**	**835,396.00**
Loans, general purposes	*84,000.00*	*78,000.00*	*53,700.00*	*60,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*500,370.00*	*550,000.00*	*590,000.00*	*775,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*1,047.94*	*714.45*	*378.37*	*396.00*
Transfers	**12,811.91**	**124,014.27**	**65,989.36**	**40,935.53**
From sinking funds	–	*96,000.00*	[1] *33,500.00*	*40,000.00*
All other	*12,811.91*	*28,014.27*	*32,489.36*	*935.53*
Refunds	**1,326.19**	**1,644.59**	**5,773.19**	**18,048.03**
Agency, trust, and investment	**187,902.81**	**183,051.20**	**156,937.92**	**150,946.30**
Taxes and licenses for State	*79,035.97*	*60,660.57*	*71,542.30*	*68,050.80*
Taxes for county	*39,006.38*	*25,094.00*	*26,871.45*	*39,834.47*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*69,860.46*	*97,296.63*	*58,524.17*	*43,061.03*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$852,432.60	$676,941.59	$978,403.89	$1,244,718.81
Premiums	1,047.94	714.45	378.37	396.00
Municipal indebtedness	584,370.00	628,000.00	643,700.00	835,000.00
Transfers and refunds	14,138.10	125,658.86	71,762.55	58,983.56
Agency, trust, and investment	187,902.81	183,051.20	156,937.92	150,946.30
Total receipts	**$1,639,891.45**	**$1,614,366.10**	**$1,851,182.73**	**$2,290,044.67**
Balance on hand, including funds	*137,458.46*	*150,154.39*	*42,650.73*	*147,324.88*
GRAND TOTAL	**$1,777,349.91**	**$1,764,520.49**	**$1,893,833.46**	**$2,437,369.55**

[1] Includes $8,500 from investment fund.

Graded According to Population of 1920 — Continued.

PAYMENTS.	Northampton Population 21,951	Leominster Population 19,744	Attleboro Population 19,731	Peabody Population 19,552
Maintenance	**$659,346.32**	**$506,251.93**	**$691,194.63**	**$875,610.18**
Departmental	*622,995.02*	*476,268.15*	*646,885.71*	*618,217.05*
General government	32,469.77	26,495.70	47,072.61	44,235.27
Protection of persons and property	112,577.53	103,821.70	117,879.56	138,468.90
Health and sanitation	32,206.27	19,412.96	44,685.67	57,914.75
Highways	76,566.71	71,803.45	79,650.72	55,251.02
Charities	28,209.34	28,479.82	41,679.06	49,604.24
Soldiers' benefits	5,165.62	6,824.95	4,996.25	13,429.42
Schools	288,219.55	206,018.27	279,453.25	236,766.03
Libraries	36,368.07	8,997.04	13,420.44	–
Recreation	6,018.74	1,899.90	10,627.91	5,877.68
Pensions	1,390.24	844.79	2,160.32	3,679.07
Unclassified	3,803.18	1,669.57	5,259.92	12,990.67
Public service enterprises	*32,270.83*	*21,260.55*	*43,877.03*	*251,378.43*
Electric light	–	–	–	193,819.99
Water	32,270.83	20,164.65	40,795.41	55,847.99
All other	–	1,095.90	3,081.62	1,710.45
Cemeteries	*4,080.47*	*8,723.23*	–	*6,014.70*
Administration of trust funds	–	–	*431.89*	–
Interest	**31,789.57**	**37,743.55**	**64,950.86**	**88,725.75**
Loans, general purposes	*30,809.57*	*32,340.22*	*44,307.11*	*75,700.75*
Loans, public service enterprises	*980.00*	*5,403.33*	*20,643.75*	*13,025.00*
Loans, cemeteries	–	–	–	–
Outlays	**171,228.69**	**120,240.79**	**80,722.97**	**151,796.79**
Departmental	*136,451.43*	*107,354.24*	*77,682.80*	*137,930.76*
General government	–	–	3,500.00	–
Protection of persons and property	10,798.49	9,797.22	9,735.56	–
Health and sanitation	5,361.64	12,105.37	4,584.50	477.80
Highways	106,928.42	56,906.69	44,179.89	–
Charities	–	–	–	–
Schools	13,362.88	28,308.08	6,800.57	137,452.96
Libraries	–	–	–	–
Recreation	–	236.88	1,882.28	–
Unclassified	–	–	7,000.00	–
Public service enterprises	*34,777.26*	*12,886.55*	*3,040.17*	*13,866.03*
Electric light	–	–	–	7,900.66
Water	34,777.26	12,886.55	3,040.17	5,965.37
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**542,650.00**	**738,600.00**	**810,000.00**	**1,005,000.00**
From sinking funds	–	*96,000.00*	[1] *33,500.00*	*40,000.00*
From revenue and other sources	[2] *68,080.00*	*42,600.00*	*96,500.00*	*140,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*474,570.00*	*600,000.00*	*680,000.00*	*825,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**12,811.91**	**124,014.27**	**65,989.36**	**40,935.53**
To sinking funds from revenue	–	*17,000.00*	*10,000.00*	*935.53*
All other	*12,811.91*	*107,014.27*	*55,989.36*	*40,000.00*
Refunds	**1,326.19**	**1,644.59**	**5,773.19**	**18,048.03**
Agency, trust, and investment	**190,485.87**	**108,417.29**	**151,731.24**	**112,275.77**
Taxes and licenses for State	*79,035.97*	*60,660.57*	*71,542.30*	*68,050.80*
Taxes for county	*39,006.38*	*25,094.00*	*26,871.45*	*39,834.47*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*72,443.52*	*22,662.72*	*53,317.49*	*4,390.50*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$691,135.89	$543,995.48	$756,145.49	$964,335.93
Permanent debt (except from sinking funds)	[2] 68,080.00	42,600.00	96,500.00	140,000.00
Sinking fund requirements from revenue	–	17,000.00	10,000.00	935.53
Outlays	171,228.69	120,240.79	80,722.97	151,796.79
Permanent debt from sinking funds	–	96,000.00	[1] 33,500.00	40,000.00
Bonds refunded, current year	–	–	–	–
Temporary loans	474,570.00	600,000.00	680,000.00	825,000.00
Transfers (except to sinking funds) and refunds	14,138.10	108,658.86	61,762.55	58,048.03
Agency, trust, and investment	190,485.87	108,417.29	151,731.24	112,275.77
Total payments	**$1,609,638.55**	**$1,636,912.42**	**$1,870,362.25**	**$2,292,392.05**
Balance on hand, including funds	*167,711.36*	*127,608.07*	*23,471.21*	*144,977.50*
GRAND TOTAL	**$1,777,349.91**	**$1,764,520.49**	**$1,893,833.46**	**$2,437,369.55**

[1] Includes $8,500 paid from investment fund.

[2] Includes $1,680 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Westfield POPULATION 18,604	Melrose POPULATION 18,204	Woburn POPULATION 16,574	Newburyport POPULATION 15,618
REVENUE.	**$988,741.28**	**$918,626.20**	**$798,946.24**	**$528,419.13**
General	**584,274.05**	**745,438.70**	**615,595.21**	**407,316.33**
Taxes	*553,416.93*	*738,856.42*	*609,089.40*	*403,188.55*
Property, poll, and income	509,503.19	710,972.34	573,820.88	373,469.17
Corporation, bank, etc.	43,913.74	27,884.08	35,268.52	29,719.38
Licenses and permits	*3,613.50*	*942.90*	*1,818.75*	*1,189.50*
Fines and forfeits	*5,687.58*	*743.28*	*3,376.50*	*1,840.96*
Grants and gifts	*21,533.77*	*4,896.10*	*1,310.56*	*1,097.32*
For expenses	21,533.77	4,896.10	1,310.56	1,097.32
For outlays	–	–	–	–
All other	*22.27*	–	–	–
Commercial	**404,467.23**	**173,187.50**	**183,351.03**	**121,102.80**
Special assessments	*9,868.05*	*29,413.41*	*201.18*	*3,968.25*
To meet expenses	7,824.62	20,488.21	201.18	3,842.35
To meet outlays	2,043.43	8,925.20	–	125.90
Privileges	–	–	*50.00*	–
Departmental	*21,580.55*	*31,370.39*	*44,652.45*	*25,819.82*
General government	1,405.18	8,624.02	1,800.37	1,630.88
Protection of persons and property	170.72	284.51	524.34	2,286.19
Health and sanitation	1,255.26	7,605.35	23,492.41	1,177.08
Highways	438.61	416.80	302.98	492.01
Charities	7,628.25	3,498.50	9,884.28	8,217.32
Soldiers' benefits	3,186.00	2,538.00	2,183.50	5,864.25
Schools	6,571.06	6,613.16	6,158.24	5,841.09
Libraries	–	789.65	306.33	151.33
Recreation	–	372.24	–	49.00
Unclassified	925.47	628.16	–	110.67
Public service enterprises	*357,366.96*	*60,055.22*	*113,321.68*	*66,371.41*
Electric light	[1]298,851.45	–	–	–
Water	58,515.51	60,016.12	113,321.68	66,371.41
All other	–	39.10	–	–
Cemeteries	–	*13,284.46*	*9,746.64*	*119.00*
Interest	*15,651.67*	*39,064.02*	*15,379.08*	*24,824.32*
On sinking funds	–	17,844.33	–	6,694.63
On trust and investment funds	–	725.59	5,713.70	10,934.28
All other	15,651.67	20,494.10	9,665.38	7,195.41
NON-REVENUE.	**$705,106.18**	**$1,037,916.43**	**$875,207.67**	**$567,064.60**
Offsets to outlays	**5,000.79**	**418.07**	**11,414.39**	**804.24**
Departmental	*2,782.91*	*418.07*	*11,414.39*	*578.18*
Public service enterprises	*2,217.88*	–	–	*226.06*
Cemeteries	–	–	–	–
Municipal indebtedness	**614,172.14**	**865,534.44**	**779,821.19**	**373,274.91**
Loans, general purposes	*114,000.00*	*97,690.00*	*112,800.00*	*148,274.91*
Loans, public service enterprises	–	*17,000.00*	*16,100.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*500,000.00*	*750,000.00*	*650,000.00*	*225,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*172.14*	*844.44*	*921.19*	–
Transfers	**100.00**	**18,590.52**	**845.06**	**70,173.85**
From sinking funds	–	*10,000.00*	–	*35,000.00*
All other	*100.00*	*8,590.52*	*845.06*	*35,173.85*
Refunds	**903.80**	**2,032.24**	**842.57**	**869.60**
Agency, trust, and investment	**84,929.45**	**151,341.16**	**82,284.46**	**121,942.00**
Taxes and licenses for State	*62,583.48*	*62,142.00*	*49,129.48*	*48,000.29*
Taxes for county	*20,531.05*	*29,576.48*	*23,020.87*	*22,885.67*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,814.92*	*59,524.25*	*10,134.11*	*51,056.04*
All other	–	*98.43*	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$993,742.07	$919,044.27	$810,360.63	$529,223.37
Premiums	172.14	844.44	921.19	–
Municipal indebtedness	614,000.00	864,690.00	778,900.00	373,274.91
Transfers and refunds	1,003.80	20,622.76	1,687.63	71,043.45
Agency, trust, and investment	84,929.45	151,341.16	82,284.46	121,942.00
Total receipts	**$1,693,847.46**	**$1,956,542.63**	**$1,674,153.91**	**$1,095,483.73**
Balance on hand, including funds	*169,757.54*	*103,385.13*	*119,618.46*	*34,326.83*
GRAND TOTAL	**$1,863,605.00**	**$2,059,927.76**	**$1,793,772.37**	**$1,129,810.56**

[1] Includes gas, amount not specified.

Graded According to Population of 1920 — Continued.

PAYMENTS.	Westfield Population 18,604	Melrose Population 18,204	Woburn Population 16,574	Newburyport Population 15,618
Maintenance	**$786,557.34**	**$695,547.33**	**$520,830.07**	**$393,287.15**
Departmental	*561,553.69*	*649,017.03*	*475,086.92*	*353,060.83*
General government	42,262.39	52,364.58	45,167.69	26,962.32
Protection of persons and property	79,480.33	94,570.17	85,522.47	73,708.63
Health and sanitation	30,627.07	63,625.16	22,754.34	17,325.77
Highways	86,693.11	96,454.55	44,359.13	45,487.81
Charities	41,451.83	19,244.06	43,721.67	29,809.46
Soldiers' benefits	3,995.00	8,255.26	7,317.59	11,365.66
Schools	253,302.01	255,638.11	187,080.20	125,118.66
Libraries	12,214.21	14,115.35	13,982.44	10,491.09
Recreation	4,136.10	24,873.70	13,239.64	3,716.61
Pensions	642.86	7,351.06	7,038.96	599.98
Unclassified	6,748.78	12,525.03	4,902.79	8,474.84
Public service enterprises	*225,003.65*	*32,680.99*	*36,323.54*	*39,486.50*
Electric light	[1] 204,513.40	–	–	–
Water	20,490.25	32,673.06	36,323.54	39,486.50
All other	–	7.93	–	–
Cemeteries	–	*13,849.31*	*9,404.39*	*739.82*
Administration of trust funds	–	–	*15.22*	–
Interest	**34,529.21**	**84,099.42**	**68,742.03**	**29,563.72**
Loans, general purposes	*27,489.21*	*65,966.21*	*46,964.31*	*21,896.22*
Loans, public service enterprises	*7,040.00*	*18,133.21*	*21,777.72*	*7,667.50*
Loans, cemeteries	–	–	–	–
Outlays	**124,332.10**	**140,972.87**	**188,845.85**	**132,848.19**
Departmental	*73,256.07*	*119,893.94*	*157,234.70*	*130,420.53*
General government	–	–	676.96	–
Protection of persons and property	151.20	1,247.47	–	2,000.00
Health and sanitation	4,004.65	45,716.98	12,396.78	1,842.35
Highways	45,770.32	68,621.42	62,689.68	117,716.02
Charities	–	–	–	–
Schools	16,456.19	–	80,215.47	–
Libraries	–	–	1,051.95	–
Recreation	6,873.71	4,063.21	203.86	8,862.16
Unclassified	–	244.86	–	–
Public service enterprises	*51,076.03*	*21,078.93*	*31,611.15*	*2,427.66*
Electric light	[1] 37,576.74	–	–	–
Water	13,499.29	21,078.93	31,611.15	2,427.66
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**666,000.00**	**879,457.19**	**859,232.12**	**325,000.00**
From sinking funds	–	*10,000.00*	–	*35,000.00*
From revenue and other sources	*66,000.00*	*92,957.19*	*159,232.12*	*65,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*600,000.00*	*776,500.00*	*700,000.00*	*225,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**100.00**	**18,590.52**	**845.06**	**70,173.85**
To sinking funds from revenue	–	*8,242.96*	–	*600.00*
All other	*100.00*	*10,347.56*	*845.06*	*69,573.85*
Refunds	**903.80**	**2,032.24**	**842.57**	**869.60**
Agency, trust, and investment	**86,856.91**	**159,492.30**	**81,642.74**	**83,419.13**
Taxes and licenses for State	*62,583.48*	*62,142.00*	*49,129.48*	*48,000.29*
Taxes for county	*20,531.05*	*29,576.48*	*23,020.87*	*22,885.67*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*3,742.38*	*67,675.39*	*9,492.39*	*12,533.17*
All other	–	*98.43*	–	–

RECAPITULATION.				
Maintenance and interest	$821,086.55	$779,646.75	$589,572.10	$422,850.87
Permanent debt (except from sinking funds)	66,000.00	92,957.19	159,232.12	65,000.00
Sinking fund requirements from revenue	–	8,242.96	–	600.00
Outlays	124,332.10	140,972.87	188,845.85	132,848.19
Permanent debt from sinking funds	–	10,000.00	–	35,000.00
Bonds refunded, current year	–	–	–	–
Temporary loans	600,000.00	776,500.00	700,000.00	225,000.00
Transfers (except to sinking funds) and refunds	1,003.80	12,379.80	1,687.63	70,443.45
Agency, trust, and investment	86,856.91	159,492.30	81,642.74	83,419.13
Total payments	**$1,699,279.36**	**$1,980,191.87**	**$1,720,980.44**	**$1,035,161.64**
Balance on hand, including funds	*164,325.64*	*79,735.89*	*72,791.93*	*94,648.92*
GRAND TOTAL	**$1,863,605.00**	**$2,059,927.76**	**$1,793,772.37**	**$1,129,810.56**

[1] Includes gas, amount not specified.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Marlborough POPULATION 15,028
REVENUE.	**$533,797.46**
General	**418,644.42**
Taxes	*411,342.07*
Property, poll, and income	392,102.14
Corporation, bank, etc.	19,239.93
Licenses and permits	*1,098.98*
Fines and forfeits	*865.00*
Grants and gifts	*5,338.37*
For expenses	5,338.37
For outlays	–
All other	–
Commercial	**115,153.04**
Special assessments	*1,449.70*
To meet expenses	1,449.70
To meet outlays	–
Privileges	–
Departmental	*34,359.10*
General government	312.65
Protection of persons and property	4,957.14
Health and sanitation	12,208.58
Highways	6,260.04
Charities	4,099.72
Soldiers' benefits	4,689.50
Schools	1,611.47
Libraries	–
Recreation	–
Unclassified	220.00
Public service enterprises	*56,465.78*
Electric light	–
Water	56,465.78
All other	–
Cemeteries	*1,641.21*
Interest	*21,237.25*
On sinking funds	11,477.32
On trust and investment funds	3,829.79
All other	5,930.14
NON-REVENUE.	**$918,958.44**
Offsets to outlays	**20,620.79**
Departmental	*15,967.18*
Public service enterprises	*4,653.61*
Cemeteries	–
Municipal indebtedness	**411,212.19**
Loans, general purposes	*98,200.00*
Loans, public service enterprises	*13,000.00*
Loans, cemeteries	–
Bonds refunded, current year	–
Temporary loans (including revenue loans)	*300,000.00*
Unpaid warrants or orders, current year	–
Premiums	*12.19*
Transfers	**185,039.25**
From sinking funds	*150,000.00*
All other	*35,039.25*
Refunds	**3,046.35**
Agency, trust, and investment	**299,039.86**
Taxes and licenses for State	*44,742.45*
Taxes for county	*19,133.24*
Reimbursements for grade crossings	–
Sinking and other permanent funds	*235,164.17*
All other	–
RECAPITULATION.	
Revenue and offsets to outlays	$554,418.25
Premiums	12.19
Municipal indebtedness	411,200.00
Transfers and refunds	188,085.60
Agency, trust, and investment	299,039.86
Total receipts	**$1,452,755.90**
Balance on hand, including funds	*48,663.68*
GRAND TOTAL	**$1,501,419.58**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Marlborough Population 15,028
Maintenance	**$407,874.83**
Departmental	*383,897.86*
General government	28,723.30
Protection of persons and property	85,535.09
Health and sanitation	25,735.61
Highways	60,268.67
Charities	18,553.87
Soldiers' benefits	8,102.77
Schools	140,265.30
Libraries	6,189.62
Recreation	1,265.04
Pensions	656.40
Unclassified	8,602.19
Public service enterprises	*21,248.41*
Electric light	–
Water	21,248.41
All other	–
Cemeteries	*2,728.56*
Administration of trust funds	–
Interest	**36,417.96**
Loans, general purposes	*23,937.96*
Loans, public service enterprises	*12,480.00*
Loans, cemeteries	–
Outlays	**125,707.19**
Departmental	*111,877.74*
General government	–
Protection of persons and property	20,534.19
Health and sanitation	19,061.49
Highways	38,862.98
Charities	33,373.58
Schools	–
Libraries	–
Recreation	–
Unclassified	45.50
Public service enterprises	*13,829.45*
Electric light	–
Water	13,829.45
All other	–
Cemeteries	–
Municipal indebtedness	**545,700.00**
From sinking funds	*150,000.00*
From revenue and other sources	*75,700.00*
Bonds refunded, current year	–
Temporary loans (including revenue loans)	*320,000.00*
Warrants or orders, previous years	–
Transfers	**185,039.25**
To sinking funds from revenue	–
All other	*185,039.25*
Refunds	**3,046.35**
Agency, trust, and investment	**130,733.29**
Taxes and licenses for State	*44,742.45*
Taxes for county	*19,133.24*
Expenditures for grade crossings	–
Sinking and other permanent funds	*66,857.60*
All other	–

RECAPITULATION.	
Maintenance and interest	$444,292.79
Permanent debt (except from sinking funds)	75,700.00
Sinking fund requirements from revenue	–
Outlays	125,707.19
Permanent debt from sinking funds	150,000.00
Bonds refunded, current year	–
Temporary loans	320,000.00
Transfers (except to sinking funds) and refunds	188,085.60
Agency, trust, and investment	130,733.29
Total payments	**$1,434,518.87**
Balance on hand, including funds	*66,900.71*
GRAND TOTAL	**$1,501,419.58**

TABLE I. — *Summary of Financial Transactions. Cities*

AGGREGATE RECEIPTS (38 CITIES).	POPULATION 2,745,014
REVENUE.	**$152,351,180.40**
General	**123,156,044.43**
Taxes	*120,748,010.33*
Property, poll, and income	111,581,060.29
Corporation, bank, etc.	9,166,950.04
Licenses and permits	*614,729.97*
Fines and forfeits	*457,877.40*
Grants and gifts	*1,312,517.73*
For expenses	1,264,926.78
For outlays	47,590.95
All other	*22,909.00*
Commercial	**29,195,135.97**
Special assessments	*1,457,817.11*
To meet expenses	1,034,531.07
To meet outlays	423,286.04
Privileges	*55,970.60*
Departmental	*[1] 5,954,979.41*
General government	256,016.20
Protection of persons and property	201,306.78
Health and sanitation	986,939.39
Highways	174,583.52
Charities	2,274,073.03
Soldiers' benefits	314,232.76
Schools	982,731.12
Libraries	52,741.54
Recreation	99,014.06
Unclassified	[1] 613,341.01
Public service enterprises	*15,753,185.04*
Electric light	[2] 2,335,751.33
Water	11,079,211.04
All other	2,338,222.67
Cemeteries	*502,539.44*
Interest	*5,470,644.37*
On sinking funds	[3] 2,613,907.33
On trust and investment funds	1,014,573.25
All other	1,842,163.79
NON-REVENUE.	**$146,880,398.74**
Offsets to outlays	**644,804.33**
Departmental	*425,736.11*
Public service enterprises	*219,068.22*
Cemeteries	—
Municipal indebtedness	**101,689,450.83**
Loans, general purposes	*22,221,030.91*
Loans, public service enterprises	*2,493,810.00*
Loans, cemeteries	*55,000.00*
Bonds refunded, current year	—
Temporary loans (including revenue loans)	*75,627,160.00*
Unpaid warrants or orders, current year	*1,168,056.65*
Premiums	*[4] 124,293.27*
Transfers	**12,079,597.12**
From sinking funds	*[5] 8,422,902.21*
All other	*3,656,694.91*
Refunds	**827,302.02**
Agency, trust, and investment	**31,639,244.44**
Taxes and licenses for State	*12,889,633.38*
Taxes for county	*5,748,612.38*
Reimbursements for grade crossings	—
Sinking and other permanent funds	*13,000,910.25*
All other	*98.43*

RECAPITULATION.

Revenue and offsets to outlays	$152,995,984.73
Premiums	[4] 124,393.27
Municipal indebtedness	101,565,057.56
Transfers and refunds	12,906,899.14
Agency, trust, and investment	31,639,244.44
Total receipts	**$299,231,579.14**
Balance on hand, including funds	*23,902,709.69*
GRAND TOTAL	**$323,134,288.83**

[1] Includes $330 from administration of trust funds.
[2] Includes gas. See foot-notes pp. 10 and 22.
[3] Includes $3,776.95 applied to payment of interest on water loans.
[4] Includes $8,780 of premiums on Rapid Transit Loans available for construction.
[5] Includes $8,500 from investment fund.

Graded According to Population of 1920 — Concluded.

AGGREGATE PAYMENTS (38 CITIES).	POPULATION 2,745,014
Maintenance	**$113,657,122.63**
Departmental	*105,131,005.49*
General government	5,523,505.45
Protection of persons and property	20,939,605.98
Health and sanitation	11,286,139.96
Highways	10,989,164.95
Charities	8,778,528.06
Soldiers' benefits	2,015,596.92
Schools	37,288,789.37
Libraries	2,017,260.20
Recreation	3,645,910.15
Pensions	1,407,678.43
Unclassified	1,238,826.02
Public service enterprises	*7,621,307.82*
Electric light	[1]1,680,852.27
Water	5,023,820.01
All other	916,635.54
Cemeteries	*727,492.32*
Administration of trust funds	*177,317.00*
Interest	**13,928,410.70**
Loans, general purposes	*9,909,531.16*
Loans, public service enterprises	*4,011,990.64*
Loans, cemeteries	*6,888.90*
Outlays	**30,023,325.07**
Departmental	*25,129,859.68*
General government	82,297.15
Protection of persons and property	565,209.07
Health and sanitation	3,919,368.21
Highways	9,659,686.33
Charities	642,257.17
Schools	8,356,957.72
Libraries	45,087.48
Recreation	1,060,842.61
Unclassified	798,153.94
Public service enterprises	*4,749,645.94*
Electric light	[1]296,854.35
Water	2,717,860.72
All other	1,734,930.87
Cemeteries	*143,819.45*
Municipal indebtedness	**98,179,068.59**
From sinking funds	[2]*8,422,902.21*
From revenue and other sources	[3]*14,350,290.39*
Bonds refunded, current year	—
Temporary loans (including revenue loans)	*74,404,597.00*
Warrants or orders, previous years	*1,001,278.99*
Transfers	**12,079,597.12**
To sinking funds from revenue	[4]*1,764,500.16*
All other	*10,315,096.96*
Refunds	**827,302.02**
Agency, trust, and investment	**26,880,744.53**
Taxes and licenses for State	*12,889,628.63*
Taxes for county	*5,748,612.38*
Expenditures for grade crossings	—
Sinking and other permanent funds	*8,242,405.09*
All other	*98.43*

RECAPITULATION.	
Maintenance and interest	$127,585,533.33
Permanent debt (except from sinking funds)	[3]14,350,290.39
Sinking fund requirements from revenue	[4]1,764,500.16
Outlays	30,023,325.07
Permanent debt from sinking funds	[2]8,422,902.21
Bonds refunded, current year	—
Temporary loans	75,405,875.99
Transfers (except to sinking funds) and refunds	11,142,398.98
Agency, trust, and investment	26,880,744.53
Total payments	**$295,575,570.66**
Balance on hand, including funds	*27,558,718.17*
GRAND TOTAL	**$323,134,288.83**

[1] Includes gas. See foot-notes on pp. 11 and 23.
[2] Includes serial payments amounting to $74,015.21, and $8,500 paid from investment fund.
[3] Includes $2,172,652.84 departmental bills of previous years (see foot-note on page 5); $38,318.15 paid from offsets to outlays; and $1,680 paid to the county for debt incurred for bridge purposes.
[4] Includes $16,757.70 from sale of real estate.

Division B

Receipts from Revenue

TABLE II. — *General Revenue.*

CITIES.	Population of 1920	A	B. TAXES					C. LICENSES AND PERMITS			
				FROM STATE				LICENSES		PERMITS	
		TOTAL RECEIPTS	Property, Poll, and Income	Corporation	Street Railway	Bank	Soldiers' Exemption	Liquor	All Other	Marriage	All Other
BOSTON	748,060	$42,933,279.03	$39,313,713.75	$2,582,598.12	$224,678.18	$11,180.29	–	$3,541.50	$161,636.00	$9,065.00	$120,393.06
WORCESTER	179,754	7,254,148.25	6,545,239.23	517,330.06	549.89	7,853.22	–	444.00	28,521.50	1,682.00	5,011.01
SPRINGFIELD	129,614	6,996,197.46	6,466,494.45	371,834.40	1,938.40	7,823.88	–	49.00	24,742.06	1,287.00	7,327.20
NEW BEDFORD	121,217	6,046,223.68	5,305,363.96	575,231.75	16,199.41	5,893.79	–	36.00	17,834.84	1,274.00	3,469.70
FALL RIVER	120,485	5,525,819.71	4,827,833.41	590,196.64	1,251.97	6,746.00	–	283.50	13,061.80	1,462.00	4,499.41
LOWELL	112,759	4,083,072.92	3,580,034.24	380,283.43	1,533.18	4,641.79	–	17.50	14,244.50	973.00	642.44
CAMBRIDGE	109,694	4,629,036.44	4,166,128.69	329,461.58	40,036.25	30,785.01	–	–	9,325.50	1,614.00	11,867.00
LYNN	99,148	3,437,368.55	3,171,227.43	196,026.32	1,629.68	4,451.40	$1,118.59	–	13,211.29	1,131.00	2,989.13
LAWRENCE	94,270	3,401,973.04	2,839,089.80	475,552.94	736.72	5,587.66	–	21.75	10,374.50	1,049.00	755.23
SOMERVILLE	93,091	2,743,308.02	2,596,413.22	73,927.23	24,477.35	8,872.34	–	12.25	5,221.00	1,131.00	6,579.34
BROCKTON	66,254	2,403,412.88	2,161,545.16	200,304.26	1,283.69	2,990.62	4.61	–	7,443.00	636.00	647.93
HOLYOKE	60,203	2,530,600.23	2,184,331.87	263,851.36	–	15,185.17	–	25.00	5,013.85	621.00	1,409.57
HAVERHILL	53,884	1,893,164.83	1,767,752.76	87,368.94	986.48	4,335.92	416.56	13.75	8,110.20	450.00	77.32
MALDEN	49,103	1,654,188.27	1,540,711.88	71,180.23	12,891.84	4,854.13	201.73	–	1,521.00	654.00	5,078.25
QUINCY	47,876	2,386,416.24	2,251,132.82	81,144.71	857.18	1,830.15	78.64	–	7,955.75	478.00	4,963.34
NEWTON	46,054	2,674,003.44	2,391,374.35	90,261.34	1,308.37	138,169.92	–	–	1,561.00	557.00	1,453.00
CHELSEA	43,184	1,526,155.68	1,413,127.76	87,989.20	3,014.64	1,467.91	–	14.00	5,383.60	577.00	795.61
SALEM	42,529	1,656,394.28	1,543,699.20	83,401.78	815.83	4,969.99	360.24	–	1,795.40	439.00	1,751.96
PITTSFIELD	41,763	1,521,737.60	1,400,599.54	98,874.15	924.99	2,078.53	–	–	3,591.50	393.00	148.48
FITCHBURG	41,029	1,580,941.88	1,424,620.22	123,603.18	227.76	5,772.56	–	13.50	5,861.00	425.00	2,397.02
EVERETT	40,120	1,567,637.50	1,410,620.42	122,702.40	10,314.08	662.52	75.76	–	2,106.00	497.00	1,385.75
MEDFORD	39,038	1,541,952.85	1,490,556.33	25,421.45	10,217.96	3,762.74	63.39	13.00	2,589.71	472.00	1,822.67
TAUNTON	37,137	1,242,595.92	1,108,038.29	102,904.67	2,183.88	5,023.24	44.48	11.00	3,575.11	362.00	82.10
CHICOPEE	36,214	1,328,111.29	1,150,184.86	149,903.03	332.18	2,988.83	–	4.75	4,396.50	–	194.32
WALTHAM	30,915	1,156,048.29	1,031,943.19	101,481.06	64.57	1,301.02	–	–	2,479.50	368.00	–
REVERE	28,823	1,082,558.72	1,052,461.06	10,651.50	557.08	209.76	111.65	–	10,132.90	353.00	22.66
GLOUCESTER	22,947	950,542.60	887,151.90	42,612.77	–	8,372.37	233.02	–	4,540.20	219.00	–
BEVERLY	22,561	1,129,628.32	936,765.91	165,733.79	442.40	13,713.03	39.96	–	1,743.79	228.00	–
NORTH ADAMS	22,282	676,432.48	593,232.21	70,834.02	385.33	531.96	185.22	5.25	1,571.00	232.00	–
NORTHAMPTON	21,951	705,221.06	584,801.50	59,896.37	2,823.53	1,054.71	74.80	6.00	2,327.86	240.00	–
LEOMINSTER	19,744	554,816.67	503,587.06	35,045.03	190.75	2,331.84	340.59	8.00	879.00	186.00	–
ATTLEBORO	19,731	817,801.00	736,725.35	62,709.06	1,234.29	793.61	–	–	1,632.10	273.00	69.50
PEABODY	19,552	753,986.59	644,690.75	95,110.61	320.16	1,474.31	29.53	8.00	1,352.00	211.00	431.63
WESTFIELD	18,604	584,274.05	509,503.19	41,762.74	553.08	1,352.12	245.80	4.00	3,108.50	145.00	356.00
MELROSE	18,204	745,438.70	710,972.34	22,535.88	326.41	4,565.78	456.01	1.00	712.00	202.00	27.90
WOBURN	16,574	615,595.21	573,820.88	33,430.91	221.13	1,503.40	113.08	–	1,103.25	196.00	519.50
NEWBURYPORT	15,618	407,316.33	373,469.17	26,024.23	150.42	3,127.11	417.62	1.00	1,040.50	148.00	–
MARLBOROUGH	15,028	418,644.42	392,102.14	16,644.14	25.56	2,122.34	447.89	3.75	727.20	192.00	176.03
38 Cities	**2,745,014**	**$123,156,044.43**	**$111,581,060.29**	**$8,465,825.28**	**$365,684.62**	**$330,380.97**	**$5,059.17**	**$4,537.50**	**$392,426.41**	**$30,422.00**	**$187,344.06**

TABLE II. — *General Revenue* — Concluded.

CITIES.	Population of 1920	D. FINES AND FORFEITS			E. GRANTS AND GIFTS					F
					GRANTS FROM OTHER CIVIL DIVISIONS			GIFTS		
		Court Fines	Department Penalties	Contract Violations	FROM STATE		From County, Dog Licenses	For Expenses	For Outlays	Other General Revenue
					Education	All Other				
BOSTON	748,060	$145,299.76	–	$6,843.50	[1] $277,780.93	$4,900.00	$22,998.00	$26,373.04	–	$22,277.90
WORCESTER	179,754	14,590.48	$83.00	932.00	109,272.88	–	7,932.38	14,603.33	–	103.27
SPRINGFIELD	129,614	20,320.86	–	–	42,950.17	–	6,219.51	4,523.37	$40,687.16	–
NEW BEDFORD	121,217	21,078.99	–	–	83,567.56	1,000.00	7,736.20	7,537.48	–	–
FALL RIVER	120,485	11,458.72	85.69	–	58,708.27	–	5,263.46	4,968.84	–	–
LOWELL	112,759	34,245.19	–	–	54,977.28	1,000.00	4,319.92	6,160.45	–	–
CAMBRIDGE	109,694	10,288.56	–	–	23,756.62	–	2,957.38	2,637.90	–	177.95
LYNN	99,148	19,820.84	–	1,000.00	19,854.50	–	2,920.44	1,987.93	–	–
LAWRENCE	94,270	23,191.00	–	–	40,358.18	1,000.00	1 070.46	3,185.80	–	–
SOMERVILLE	93,091	5,520.96	174.00	–	16,466.28	–	2,053.71	2,459.34	–	–
BROCKTON	66,254	10,564.45	–	1,054.30	11,528.94	–	4,744.52	665.40	–	–
HOLYOKE	60,203	17,106.29	–	–	33,125.11	–	1,396.86	8,534.15	–	–
HAVERHILL	53,884	8,479.84	–	–	10,986.03	1,000.00	2,315.27	871.76	–	–
MALDEN	49,103	5,925.46	–	–	8,600.65	–	2,208.88	360.22	–	–
QUINCY	47,876	5,018.05	–	–	22,059.55	900.00	2,319.46	7,663.59	–	15.00
NEWTON	46,054	4,837.08	–	–	34,226.92	–	3,747.48	6,506.98	–	–
CHELSEA	43,184	5,200.60	–	350.00	6,095.65	–	1,172.60	967.11	–	–
SALEM	42,529	6,970.52	–	97.00	9,144.74	–	733.32	2,215.30	–	–
PITTSFIELD	41,763	5,741.66	–	–	6,414.14	–	2,596.38	375.23	–	–
FITCHBURG	41,029	4,498.79	–	186.00	9,457.01	750.00	2,299.48	830.36	–	–
EVERETT	40,120	3,226.19	362.00	–	13,247.51	–	1,706.31	731.56	–	–
MEDFORD	39,038	1,834.53	–	196.50	1,389.76	900.00	2,712.81	–	–	–
TAUNTON	37,137	5,487.57	–	–	11,358.94	–	2,385.28	870.36	–	269.00
CHICOPEE	36,214	6,701.50	–	–	9,617.10	–	1,772.60	2,015.62	–	–
WALTHAM	30,915	5,557.23	–	–	10,450.36	–	1,982.88	420.48	–	–
REVERE	28,823	3,617.60	–	–	3,482.90	–	915.00	–	–	43.61
GLOUCESTER	22,947	2,037.00	–	338.00	1,443.57	2,500.00	938.11	156.66	–	–
BEVERLY	22,561	1,583.28	–	–	7,323.54	–	1,113.46	941.16	–	–
NORTH ADAMS	22,282	4,234.50	–	–	4,017.34	–	938.49	265.16	–	–
NORTHAMPTON	21,951	6,284.20	–	–	18,115.55	–	949.95	24,170.96	4,475.63	–
LEOMINSTER	19,744	2,098.54	–	–	6,871.64	–	1,397.95	1,880.27	–	–
ATTLEBORO	19,731	2,313.88	357.00	–	6,689.80	–	2,124.98	450.27	2,428.16	–
PEABODY	19,552	8,170.97	–	–	1,352.96	–	834.67	–	–	–
WESTFIELD	18,604	5,687.58	–	–	10,796.63	–	1,214.21	9,522.93	–	22.27
MELROSE	18,204	743.28	–	–	1,702.45	–	1,393.65	1,800.00	–	–
WOBURN	16,574	3,376.50	–	–	49.31	–	1,261.25	–	–	–
NEWBURYPORT	15,618	1,840.96	–	–	661.49	–	435.83	–	–	–
MARLBOROUGH	15,028	733.00	–	132.00	3,939.05	–	1,229.22	170.10	–	–
38 Cities	**2,745,014**	**$445,686.41**	**$1,061.69**	**$11,129.30**	**$991,841.31**	**$13,950.00**	**$112,312.36**	**$146,823.11**	**$47,590.95**	**$22,909.00**

[1] Includes $55,268.38 reimbursement from State on account of teachers' pensions.

TABLE III. — *Commercial Revenue.*

CITIES.	Population of 1920	A	B. SPECIAL ASSESSMENTS								C. PRIVILEGES		D
			FOR EXPENSES					FOR OUTLAYS					
		TOTAL RECEIPTS	Street Sprinkling	Moth Extermination	Sewers	Sidewalks and Curbing	All Other	Sewers	Sidewalks and Curbing	All Other	Public Service	Minor	Departmental [1]
BOSTON	748,060	$11,495,423.26	–	$14,841.84	$64,199.20	$36,534.27	$135,801.05	–	–	–	–	$49,452.00	$2,057,525.74
WORCESTER	179,754	1,704,588.25	$102,032.28	1,748.35	–	–	–	$25,533.29	$14,238.51	$21,339.45	–	400.00	556,186.84
SPRINGFIELD	129,614	1,209,398.97	40,178.27	–	–	–	70,436.14	46,558.04	31,682.34	–	–	–	317,538.40
NEW BEDFORD	121,217	858,625.66	–	–	555.00	–	–	54,139.54	150.12	–	–	–	242,241.78
FALL RIVER	120,485	741,350.66	–	–	–	–	–	–	36,425.21	–	–	300.00	107,815.04
LOWELL	112,759	621,184.01	25,539.82	3,529.05	7,342.88	5,258.30	–	–	–	–	–	250.00	94,841.19
CAMBRIDGE	109,694	1,092,547.38	2.00	1,092.34	–	–	–	1,092.96	11,907.26	–	–	130.00	[2] 306,785.71
LYNN	99,148	679,241.32	–	–	4,831.89	15,753.38	–	–	–	–	–	–	157,509.34
LAWRENCE	94,270	509,488.83	6,542.74	499.71	5,363.84	17,143.95	–	–	–	–	–	–	71,539.65
SOMERVILLE	93,091	507,308.29	45,433.41	–	–	–	–	2,578.96	9,272.39	3,774.15	–	–	140 899.53
BROCKTON	66,254	560,536.50	2,125.64	3,940.86	–	–	–	11,988.10	7,797.45	–	–	–	227,973.30
HOLYOKE	60,203	1,523,733.66	–	–	5,252.65	1,100.95	–	–	–	–	–	3.60	90,847.69
HAVERHILL	53,884	405,737.18	13,375.54	1,912.24	4,334.95	2,609.11	–	–	–	–	–	250.00	125,526.51
MALDEN	49,103	374,129.93	28,703.56	65.86	12,967.39	–	–	–	13,157.85	1,841.98	–	–	[3] 78,917.56
QUINCY	47,876	552,953.80	16,230.94	2,366.82	20,632.97	3,368.84	25,531.19	–	–	–	–	–	[4] 131,689.02
NEWTON	46,054	612,497.82	45,232.14	10,828.51	–	–	26,567.51	34,918.38	15,166.00	–	–	–	154,485.50
CHELSEA	43,184	299,406.54	15,733.13	–	–	1,009.34	–	738.35	–	–	–	200.00	77,052.32
SALEM	42,529	327,389.03	9,130.80	77.16	–	–	–	768.67	421.50	–	–	2,285.00	96,242.37
PITTSFIELD	41,763	272,818.20	19,442.86	–	3,474.78	6,990.80	48,857.87	–	–	–	–	–	39,177.02
FITCHBURG	41,029	388,772.79	–	868.57	–	–	–	5,872.78	4,989.81	1,267.76	–	–	173,659.92
EVERETT	40,120	287,881.76	–	–	978.09	12,782.10	–	–	–	–	–	–	64,414.90
MEDFORD	39,038	244,979.61	–	–	–	5,047.20	6,895.98	5,186.75	7,826.90	–	–	–	46,110.09
TAUNTON	37,137	684,371.54	–	1,044.59	6,828.87	–	–	–	–	–	–	200.00	76,546.19
CHICOPEE	36,214	467,590.07	2,776.47	–	–	–	–	3,013.60	11,451.48	–	–	–	31,431.03
WALTHAM	30,915	205,213.12	–	3,687.05	3,031.86	–	1,433.63	–	1,871.61	–	–	–	45,897.69
REVERE	28,823	172,995.87	–	–	2,855.96	2,579.64	997.31	–	–	–	–	350.00	33,471.82
GLOUCESTER	22,947	201,592.70	.78	380.37	–	–	–	3,216.66	42.00	–	–	–	34,981.56
BEVERLY	22,561	172,188.07	1.58	581.14	8,526.25	–	–	–	1,525.00	–	–	100.00	58,651.33
NORTH ADAMS	22,282	112,614.08	–	–	–	–	–	–	1,298.46	–	–	–	19,889.78
NORTHAMPTON	21,951	147,211.54	1,146.24	–	–	–	–	3,922.50	2,210.70	–	–	–	30,635.19
LEOMINSTER	19,744	119,674.92	35.62	1,334.87	–	–	–	1,669.63	–	–	–	–	29,878.88
ATTLEBORO	19,731	160,068.89	–	181.35	–	–	205.37	10,475.80	454.29	–	$2,000.00	–	21,920.49
PEABODY	19,552	484,360.12	–	–	–	–	–	405.28	–	–	–	–	54,913.72
WESTFIELD	18,604	404,467.23	6,989.62	–	835.00	–	–	–	2,043.43	–	–	–	21,580.55
MELROSE	18,204	173,187.50	13,493.65	115.55	3,033.18	–	3,845.83	–	8,925.20	–	–	–	31,370.39
WOBURN	16,574	183,351.03	2.86	198.32	–	–	–	–	–	–	–	50.00	44,652.45
NEWBURYPORT	15,618	121,102.80	2,842.92	999.43	–	–	–	–	125.90	–	–	–	25,819.82
MARLBOROUGH	15,028	115,153.04	–	1,449.70	–	–	–	–	–	–	–	–	34,359.10
38 Cities	**2,745,014**	**$29,195,135.97**	**$396,992.87**	**$51,743.68**	**$155,044.76**	**$110,177.88**	**$320,571.88**	**$212,079.29**	**$182,983.41**	**$28,223.34**	**$2,000.00**	**$53,970.60**	**$5,954,979.41**

[1] Detail of Departmental, except Unclassified, is shown in Table IV, pp. 34–42.
[2] Includes $300 from administration of trust funds.
[3] Includes $25 from administration of trust funds.
[4] Includes $5 from administration of trust funds.

TABLE III. — *Commercial Revenue* — Concluded.

CITIES.	E. PUBLIC SERVICE ENTERPRISES					F. CEMETERIES				G. INTEREST	
	ELECTRIC LIGHT		WATER								
	Rates	Miscellaneous	Rates	Miscellaneous	All Other	Sale of Lots and Graves	Care of Lots and Graves	Care of Endowed Lots (Interest on Funds)	Miscellaneous	On Sinking Funds	All Other[1]
BOSTON	–	–	$3,693,343.98	$96 389.27	$2,324,544.38	$25,664.50	$23,841.90	$11,174.67	$49.59	$1,574,398.65	$1,387,662.22
WORCESTER	–	–	615,217.15	3,926.70	–	13,638.00	20,345.72	13,508.66	2,071.35	188,850.80	125,551.15
SPRINGFIELD	–	–	509,904.73	74,309.31	–	–	–	–	–	39,997.70	78,794.04
NEW BEDFORD	–	–	365,601.15	3,657.92	6,230.99	9,920.00	16,799.80	12,179.47	–	88,400.16	58,749.73
FALL RIVER	–	–	365,561.45	15,572.02	1,584.32	7,778.50	14,394.74	9,421.70	–	120,196.75	62,300.93
LOWELL	–	–	365,403.50	12,260.96	101.65	4,702.00	13,629.25	–	204.26	8,875.15	79,246.00
CAMBRIDGE	–	–	454,611.75	30,741.07	–	20,270.57	14,302.15	5,918.62	5.00	164,424.37	81,263.58
LYNN	–	–	358,741.14	12,552.55	–	14,363.89	13,069.65	14,117.21	6,054.33	36,648.00	45,599.94
LAWRENCE	–	–	285,001.67	15,067.66	–	5,935.00	9,597.32	9,372.83	981.47	38,897.68	43,545.31
SOMERVILLE	–	–	262,507.41	14,721.82	–	–	–	–	–	–	28,120.62
BROCKTON	–	–	217,739.19	5,426.50	–	6,430.00	6,299.55	743.30	–	22,939.33	47,133.28
HOLYOKE	[2]$1,058,591.89	[3]$94,846.01	169,387.43	21,965.18	–	–	–	–	–	9,363.44	72,374.82
HAVERHILL	–	–	173,760.45	1,944.78	–	–	–	–	–	34,473.50	47,550.10
MALDEN	–	–	133,081.51	5,866.65	–	5,461.25	5,965.90	6,435.57	292.90	30,847.32	50,524.63
QUINCY	–	–	234,745.21	16,403.77	10.00	6,190.00	8,577.28	2,754.92	–	–	84,452.84
NEWTON	–	–	197,874.74	21,695.91	–	–	–	24.12	–	70,169.17	35,535.84
CHELSEA	–	–	135,219.58	3,025.65	–	–	–	–	–	29,142.00	37,286.17
SALEM	–	–	162,998.42	3,274.62	1,245.72	4,068.24	2,939.56	1,000.34	137.43	–	42,799.20
PITTSFIELD	–	–	126,941.62	8,310.24	317.40	–	–	–	–	–	19,305.61
FITCHBURG	–	–	125,343.70	5,973.88	–	3,383.25	9,099.38	3,065.95	329.64	14,261.95	40,656.20
EVERETT	–	–	145,606.67	2,713.08	–	9,511.65	3,435.94	2,066.74	1.70	19,844.35	26,526.54
MEDFORD	–	–	105,156.84	454.61	–	7,255.00	3,611.82	2,094.09	938.43	[4]16,898.54	37,503.36
TAUNTON	408,135.73	4,066.41	108,498.57	413.55	–	1,377.00	5,469.30	2,611.30	47.75	49,549.08	19,583.20
CHICOPEE	235,352.92	21,931.72	127,653.85	8,076.13	–	1,082.50	1,715.17	1,438.87	14.50	–	21,651.83
WALTHAM	–	–	99,585.32	294.83	77.70	7,145.00	5,149.54	4,896.76	1,826.00	7,022.36	23,293.77
REVERE	–	–	86,762.27	7,043.66	–	–	–	–	–	–	38,935.21
GLOUCESTER	–	–	133,562.03	5,121.21	–	973.00	–	86.12	9.00	–	23,219.97
BEVERLY	–	–	69,390.35	1,882.57	–	2,327.90	3,298.82	2,498.94	–	–	23,404.19
NORTH ADAMS	–	–	75,726.19	1,677.12	632.70	3,257.25	2,682.41	660.55	–	–	6,789.62
NORTHAMPTON	–	–	63,788.58	8,602.78	–	1,146.00	–	1,929.00	–	–	33,830.55
LEOMINSTER	–	–	65,574.36	5,031.12	685.31	1,240.00	2,304.75	1,715.20	125.00	3,649.08	6,431.10
ATTLEBORO	–	–	80,967.02	47.10	1,993.40	–	–	–	–	8,229.29	33,594.78
PEABODY	206,639.31	7,335.89	191,522.32	3,296.17	760.00	804.52	1,863.63	1,210.32	1,415.93	812.38	13,380.65
WESTFIELD	[4]298,851.45	–	55,686.22	2,829.29	–	–	–	–	–	–	15,651.67
MELROSE	–	–	55,613.98	4,402.14	39.10	5,631.00	4,637.00	2,519.71	496.75	17,844.33	21,219.69
WOBURN	–	–	109,614.32	3,707.36	–	2,375.00	4,266.09	3,105.55	–	–	15,379.08
NEWBURYPORT	–	–	65,593.48	777.93	–	119.00	–	–	–	6,694.63	18,129.69
MARLBOROUGH	–	–	55,919.44	546.34	–	610.00	–	1,028.21	3.00	11,477.32	9,759.93
38 Cities	**$2,207,571.30**	**$128,180.03**	**$10,649,207.59**	**$430,003.45**	**$2,338,222.67**	**$172,660.02**	**$197,296.67**	**$117,578.72**	**$15,004.03**	**$2,613,907.33**	**$2,856,737.04**

[1] For detail see Table V, p. 43.
[2] Includes $376,307.61 from gas.
[3] Includes $54,170.37 from gas.
[4] Includes $3,776.95 applied to payment of interest on water loans.

Includes gas, amount not specified.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III).*

1. General Government.

CITIES.	Population of 1920	A TOTAL RECEIPTS	B Legislative	C Executive	D. FINANCIAL		E. OTHER GENERAL DEPARTMENTS		F
					Treasurer and Collector	All Other	City Clerk	All Other	Municipal Buildings
BOSTON	748,060	$76,097.73	–	$556.02	$56,000.02	$243.21	$17,560.49	$736.11	$1,001.88
WORCESTER	179,754	20,659.89	–	–	12,662.13	413.00	5,928.65	1,520.62	135.49
SPRINGFIELD	129,614	29,319.94	$0.25	–	8,176.26	598.40	4,780.92	45.71	15,718.40
NEW BEDFORD	121,217	8,017.14	–	–	3,805.02	51.25	4,002.32	144.00	14.55
FALL RIVER	120,485	3,764.37	–	–	1,476.54	–	2,047.40	–	240.43
LOWELL	112,759	4,535.66	–	–	1,755.74	22.00	2,680.63	77.29	–
CAMBRIDGE	109,694	9,085.41	–	–	5,655.60	–	2,213.30	1,011.00	205.51
LYNN	99,148	5,278.91	–	–	3,828.25	–	1,155.35	295.31	–
LAWRENCE	94 270	3,115.60	–	–	847.90	–	654.45	–	1,613.25
SOMERVILLE	93,091	9,109.40	–	–	6,350.76	2.25	1,636.80	1,119.59	–
BROCKTON	66,254	4,216.17	–	–	2,978.40	–	887.34	348.43	2.00
HOLYOKE	60,203	3,645.77	–	–	–	–	1,002.72	–	2,643.05
HAVERHILL	53,884	6,773.88	–	3.05	2,790.44	14.60	1,205.55	112.99	2,647.25
MALDEN	49,103	3,653.85	–	–	3,100.85	5.00	548.00	–	–
QUINCY	47,876	4,743.15	–	–	3,791.90	–	951.25	–	–
NEWTON	46,054	4,483.81	–	–	3,524.93	–	899.65	59.23	–
CHELSEA	43,184	4,829.80	–	–	4,074.30	–	755.50	–	–
SALEM	42,529	1,728.65	–	–	1,500.60	–	228.05	–	–
PITTSFIELD	41,763	1,117.15	–	–	378.30	–	726.85	–	12.00
FITCHBURG	41,029	5,100.11	–	–	1,250.00	–	1,739.70	35.08	2,075.33
EVERETT	40,120	3,535.67	3.95	–	2,396.25	–	560.20	36.50	538.77
MEDFORD	39,038	6,209.29	–	6.61	5,232.60	–	896.30	60.00	13.78
TAUNTON	37,137	1,431.36	–	–	470.40	–	843.90	105.16	11.90
CHICOPEE	36,214	2,053.05	–	–	918.05	–	22.00	–	1,113.00
WALTHAM	30,915	2,920.01	–	–	2,256.56	–	606.30	39.65	17.50
REVERE	28,823	5,488.40	–	–	4,398.15	–	545.25	168.00	377.00
GLOUCESTER	22,947	3,426.00	–	–	1,436.25	–	136.25	–	1,853.50
BEVERLY	22,561	813.50	–	–	–	–	99.50	–	714.00
NORTH ADAMS	22,282	1,541.33	–	–	1,137.33	–	404.00	–	–
NORTHAMPTON	21,951	582.41	–	–	168.80	–	348.06	10.55	55.00
LEOMINSTER	19,744	2,806.56	–	–	37.64	–	198.92	–	2,570.00
ATTLEBORO	19,731	730.78	–	–	[1]693.28	–	–	37.50	–
PEABODY	19,552	1,428.35	–	–	706.76	.30	182.65	–	538.64
WESTFIELD	18,604	1,405.18	–	.10	362.38	.80	865.00	24.65	152.25
MELROSE	18,204	8,624.02	–	–	1,024.23	–	552.61	65.84	6,981.34
WOBURN	16,574	1,800.37	–	–	1,423.30	–	370.07	7.00	–
NEWBURYPORT	15,618	1,630.88	47.70	–	249.04	33.45	198.25	4.44	1,098.00
MARLBOROUGH	15,028	312.65	–	–	188.40	–	122.50	–	1.75
38 Cities	**2,745,014**	**$256,016.20**	**$51.90**	**$565.78**	**$147,047.36**	**$1,384.26**	**$58,556.68**	**$6,064.65**	**$42,345.57**

[1] Includes city clerk's fees.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III)* — Continued.

2. Protection of Persons and Property.

CITIES.	Population of 1920	A TOTAL RECEIPTS	B Police Department	C Fire Department	D Inspection	E. FORESTRY		F Other Protection of Persons and Property
						Insect Pest Extermination	Planting and Trimming Trees	
BOSTON	748,060	$78,296.95	$5,734.45	$3,742.53	$68,807.97	–	–	$12.00
WORCESTER	179,754	26,157.16	20,152.64	932.51	2,494.75	$1,345.00	$632.26	600.00
SPRINGFIELD	129,614	3,649.54	2,006.05	187.76	1,455.73	–	–	–
NEW BEDFORD	121,217	7,373.12	568.59	1,314.38	5,042.72	–	73.43	374.00
FALL RIVER	120,485	3,008.61	91.75	1,167.99	861.77	887.10	–	–
LOWELL	112,759	5,509.72	3,185.05	455.00	1,778.79	90.88	–	–
CAMBRIDGE	109,694	7,144.69	6,004.70	67.00	837.18	2.00	193.81	40.00
LYNN	99,148	4,208.40	652.30	536.08	1,370.02	–	–	1,650.00
LAWRENCE	94,270	6,155.07	3,200.00	174.00	773.57	–	–	2,007.50
SOMERVILLE	93,091	2,812.15	1,846.26	266.00	649.89	–	–	50.00
BROCKTON	66,254	2,619.89	114.48	245.90	734.41	561.80	963.30	–
HOLYOKE	60,203	1,164.46	–	538.24	568.72	–	57.50	–
HAVERHILL	53,884	2,090.70	396.68	319.05	633.09	270.65	–	471.23
MALDEN	49,103	688.63	–	308.30	380.33	–	–	–
QUINCY	47,876	819.16	118.86	197.35	494.35	8.60	–	–
NEWTON	46,054	9,834.40	1,320.00	346.00	335.91	–	7,832.49	–
CHELSEA	43,184	1,040.10	66.25	65.65	824.14	–	–	84.06
SALEM	42,529	6,754.07	4,060.00	38.45	498.63	–	1,254.94	902.05
PITTSFIELD	41,763	641.10	–	90.00	[1]512.60	–	[2]38.50	–
FITCHBURG	41,029	3,711.37	2,543.23	41.00	480.75	–	83.39	563.00
EVERETT	40,120	379.33	21.29	61.55	291.99	–	–	4.50
MEDFORD	39,038	473.49	–	–	272.40	–	174.76	26.33
TAUNTON	37,137	3,378.64	887.91	120.50	377.73	87.85	79.65	1,825.00
CHICOPEE	36,214	496.35	21.90	187.85	286.60	–	–	–
WALTHAM	30,915	3,790.21	1,672.60	4.20	272.58	–	1,614.01	226.82
REVERE	28,823	327.72	184.50	28.84	96.00	18.38	–	–
GLOUCESTER	22,947	4,410.26	4,141.95	30.00	225.64	6.67	–	6.00
BEVERLY	22,561	293.04	55.00	–	238.04	–	–	–
NORTH ADAMS	22,282	321.71	–	13.10	308.61	–	–	–
NORTHAMPTON	21,951	831.92	271.16	87.00	173.76	–	300.00	–
LEOMINSTER	19,744	3,000.08	32.03	322.50	133.20	477.04	2,035.31	–
ATTLEBORO	19,731	368.09	98.70	71.25	198.14	–	–	–
PEABODY	19,552	1,333.75	417.12	233.30	537.74	145.59	–	–
WESTFIELD	18,604	170.72	16.65	21.20	132.87	–	–	–
MELROSE	18,204	284.51	72.00	53.50	72.57	–	69.44	17.00
WOBURN	16,574	524.34	30.90	15.00	180.29	223.15	75.00	–
NEWBURYPORT	15,618	2,286.19	1,400.00	348.00	317.94	153.75	66.50	–
MARLBOROUGH	15,028	4,957.14	2,361.80	750.40	217.18	1,627.76	–	–
38 Cities	**2,745,014**	**$201,306.78**	**$63,746.80**	**$13,381.38**	**$93,868.60**	**$5,906.22**	**$15,544.29**	**$8,859.49**

[1] Includes inspection of oil and petroleum.

[2] Forest fires.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III)* — Continued.

3. Health and Sanitation.

CITIES.	Population of 1920	A	B. HEALTH			C. SANITATION			D
		TOTAL RECEIPTS	Quarantine and Contagious Disease Hospitals	Tuberculosis	Miscellaneous	Sewers	Refuse and Garbage Disposal	Street Cleaning	Other Health and Sanitation
BOSTON	748,060	$200,213.24	$858.06	$79,398.85	$2,199.01	$8,047.86	$105,912.29	$684.08	$3,113.09
WORCESTER	179,754	82,480.18	7,431.82	11,235.26	111.24	4,564.79	58,355.62	–	781.45
SPRINGFIELD	129,614	23,463.07	4,418.23	6,627.35	125.00	1,362.53	9,166.66	–	1,763.30
NEW BEDFORD	121,217	88,069.95	724.82	24,226.17	–	35,371.27	27,747.69	–	–
FALL RIVER	120,485	18,484.10	2,186.00	12,625.16	1,062.00	–	–	–	2,610.94
LOWELL	112,759	15,216.87	802.05	8,483.73	–	618.80	4,527.75	–	784.54
CAMBRIDGE	109,694	48,184.77	3,978.10	23,203.16	344.30	5,763.18	14,896.03	–	–
LYNN	99,148	18,182.48	2,706.97	7,650.93	165.65	171.65	7,449.52	–	37.76
LAWRENCE	94,270	16,658.71	359.50	13,449.12	160.00	1,419.09	1,271.00	–	–
SOMERVILLE	93,091	14,454.97	[1]7,146.20	–	655.10	–	6,653.67	–	–
BROCKTON	66,254	146,752.52	329.00	9,585.01	160.40	106,749.76	29,780.96	–	147.39
HOLYOKE	60,203	33,005.67	1,653.57	11,196.56	16,544.69	2,500.06	366.70	–	744.09
HAVERHILL	53,884	9,063.92	2,177.65	6,628.46	222.05	35.76	–	–	–
MALDEN	49,103	16,914.33	10,139.50	50.00	21.74	5,203.09	1,500.00	–	–
QUINCY	47,876	35,621.73	2,775.05	3,447.85	40.67	24,604.41	4,753.75	–	–
NEWTON	46,054	30,213.43	3,835.59	238.86	1,205.45	24,933.53	–	–	–
CHELSEA	43,184	1,948.03	574.50	1,371.56	–	1.97	–	–	–
SALEM	42,529	25,649.56	3,291.61	4,148.44	–	15,510.38	2,699.13	–	–
PITTSFIELD	41,763	8,200.05	764.65	912.85	–	6,522.55	–	–	–
FITCHBURG	41,029	10,031.34	646.67	2,362.85	92.00	6,771.82	158.00	–	–
EVERETT	40,120	1,572.75	787.81	224.01	214.03	200.35	146.55	–	–
MEDFORD	39,038	6,939.37	37.50	–	250.00	133.67	5,518.20	–	–
TAUNTON	37,137	24,993.99	–	3,593.52	–	17,834.62	3,455.33	–	110.52
CHICOPEE	36,214	5,041.55	2,556.00	2,485.55	–	–	–	–	–
WALTHAM	30,915	8,574.86	951.50	575.00	4.28	5,644.08	1,400.00	–	–
REVERE	28,823	7,382.83	332.50	496.88	8.50	6,228.65	316.30	–	–
GLOUCESTER	22,947	992.36	–	970.71	21.65	–	–	–	–
BEVERLY	22,561	1,751.67	816.10	691.00	244.57	–	–	–	–
NORTH ADAMS	22,282	1,327.99	–	403.57	–	924.42	–	–	–
NORTHAMPTON	21,951	4,564.07	2,679.50	1,370.70	–	513.87	–	–	–
LEOMINSTER	19,744	1,291.88	337.71	70.38	300.90	582.89	–	–	–
ATTLEBORO	19,731	3,215.52	–	3,215.52	–	–	–	–	–
PEABODY	19,552	30,742.95	–	912.51	.75	29,829.69	–	–	–
WESTFIELD	18,604	1,255.26	122.86	275.78	824.60	32.02	–	–	–
MELROSE	18,204	7,605.35	472.50	33.04	–	7,099.81	–	–	–
WOBURN	16,574	23,492.41	53.50	–	–	23,438.91	–	–	–
NEWBURYPORT	15,618	1,177.08	10.00	1,065.13	.30	101.65	–	–	–
MARLBOROUGH	15,028	12,208.58	–	109.29	–	12,099.29	–	–	–
38 Cities	**2,745,014**	**$986,939.39**	**$65,957.02**	**$243,334.76**	**$24,978.88**	**$354,816.42**	**$287,075.15**	**$684.08**	**$10,093.08**

[1] Includes tuberculosis.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III)* — Continued.

4. Highways.

CITIES.	Population of 1920	A TOTAL RECEIPTS	B General	C Sidewalks and Curbing	D Snow and Ice Removal	E Sprinkling	F Lighting	G Miscellaneous
BOSTON	748,060	$14,146.83	$11,332.45	–	–	–	$2,814.38	–
WORCESTER	179,754	48,747.96	46,774.14	–	–	$1,222.33	751.49	–
SPRINGFIELD	129,614	20,570.99	11,970.67	$3,061.96	–	5,538.36	–	–
NEW BEDFORD	121,217	7,152.19	6,511.44	–	–	–	640.75	–
FALL RIVER	120,485	8,875.47	8,517.94	–	$213.67	–	143.86	–
LOWELL	112,759	368.94	368.94	–	–	–	–	–
CAMBRIDGE	109,694	5,116.07	1,109.05	4,007.02	–	–	–	–
LYNN	99,148	1,646.74	1,646.74	–	–	–	–	–
LAWRENCE	94,270	1,384.98	1,384.98	–	–	–	–	–
SOMERVILLE	93,091	9,746.74	9,432.46	62.28	–	12.00	–	$240.00
BROCKTON	66,254	978.17	824.14	154.03	–	–	–	–
HOLYOKE	60,203	1,307.28	1,075.21	232.07	–	–	–	–
HAVERHILL	53,884	440.49	16.00	424.49	–	–	–	–
MALDEN	49,103	2,618.98	2,618.98	–	–	–	–	–
QUINCY	47,876	1,552.77	1,317.19	–	–	235.58	–	–
NEWTON	46,054	14,879.84	14,879.84	–	–	–	–	–
CHELSEA	43,184	683.16	683.16	–	–	–	–	–
SALEM	42,529	1,080.24	1,080.24	–	–	–	–	–
PITTSFIELD	41,763	1,529.60	1,529.60	–	–	–	–	–
FITCHBURG	41,029	2,933.83	1,321.29	1,190.04	105.00	317.50	–	–
EVERETT	40,120	1,874.97	859.60	1,015.37	–	–	–	–
MEDFORD	39,038	41.00	41.00	–	–	–	–	–
TAUNTON	37,137	920.27	261.09	659.18	–	–	–	–
CHICOPEE	36,214	6,396.36	2,353.73	–	3,917.63	125.00	–	–
WALTHAM	30,915	2,047.53	2,047.53	–	–	–	–	–
REVERE	28,823	317.25	317.25	–	–	–	–	–
GLOUCESTER	22,947	2,548.48	2,410.72	–	–	.76	–	137.00
BEVERLY	22,561	–	–	–	–	–	–	–
NORTH ADAMS	22,282	3,846.31	3,846.31	–	–	–	–	–
NORTHAMPTON	21,951	714.89	714.89	–	–	–	–	–
LEOMINSTER	19,744	1,632.99	1,376.99	–	–	–	–	256.00
ATTLEBORO	19,731	145.66	145.66	–	–	–	–	–
PEABODY	19,552	426.10	426.10	–	–	–	–	–
WESTFIELD	18,604	438.61	438.61	–	–	–	–	–
MELROSE	18,204	416.80	389.80	27.00	–	–	–	–
WOBURN	16,574	302.98	245.28	–	–	57.70	–	–
NEWBURYPORT	15,618	492.01	126.55	237.21	9.00	–	–	119.25
MARLBOROUGH	15,028	6,260.04	6,260.04	–	–	–	–	–
38 Cities	**2,745,014**	**$174,583.52**	**$146,655.61**	**$11,070.65**	**$4,245.30**	**$7,509.23**	**$4,350.48**	**$752.25**

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III)* — Continued.

5. Charities.

CITIES.	Population of 1920	A TOTAL RECEIPTS	B. ALMSHOUSE		C. REIMBURSEMENTS FOR RELIEF GIVEN FROM —			D. REIMBURSEMENTS FOR MOTHERS' AID FROM —		E	F
			Sale of Produce and Stock	Board, etc.	Individuals	Cities and Towns	State	Cities and Towns	State	Municipal General Hospitals	Miscellaneous
BOSTON	748,060	$721,327.52	–	$8,899.30	$1,814.19	$40,378.33	$108,942.59	$20,104.34	$319,191.78	$212,959.36	[1] $9,037.63
WORCESTER	179,754	252,718.59	$4,891.20	5,964.15	391.00	6,931.60	52,680.96	2,757.61	24,127.48	154,081.59	893.00
SPRINGFIELD	129,614	62,419.19	873.68	19,334.87	654.30	9,388.68	32,049.78	–	117.88	–	–
NEW BEDFORD	121,217	83,476.26	5,496.44	–	3,015.52	5,111.67	52,895.82	2,588.98	14,367.83	–	–
FALL RIVER	120,485	38,826.59	–	60.26	2,850.45	1,606.33	12,249.11	1,648.79	14,566.47	5,845.18	–
LOWELL	112,759	17,841.99	–	4,491.48	164.46	1,069.80	2,252.79	[2] 160.00	9,703.46	–	–
CAMBRIDGE	109,694	141,180.30	2,114.30	2,623.56	18.00	13,727.42	42,219.22	5,322.24	43,891.25	31,264.31	–
LYNN	99,148	64,207.36	1,573.55	1,382.61	1,595.50	5,543.84	33,229.32	1,126.32	19,756.22	–	–
LAWRENCE	94,270	31,854.56	35.00	6,382.76	556.00	936.31	4,486.91	977.58	18,480.00	–	–
SOMERVILLE	93,091	48,184.37	2,785.16	3,692.55	267.85	8,127.66	10,739.08	2,655.77	19,916.30	–	–
BROCKTON	66,254	50,474.42	11,350.81	3,495.20	678.50	8,367.72	9,844.12	1,529.73	15,208.34	–	–
HOLYOKE	60,203	26,822.55	885.23	2,592.80	18.00	7,586.20	7,717.41	641.71	7,381.20	–	–
HAVERHILL	53,884	89,690.01	3,493.75	3,467.45	322.05	2,119.75	8,860.95	1,236.99	13,451.63	56,737.44	–
MALDEN	49,103	32,865.46	575.54	2,135.50	16.00	4,868.72	7,431.04	2,559.67	15,278.99	–	–
QUINCY	47,876	74,781.18	228.88	-	587.50	662.12	1,550.35	689.37	8,732.52	62,330.44	–
NEWTON	46,054	21,361.09	193.75	1,201.85	578.75	2,160.04	2,342.60	[3] 1,911.59	12,972.51	–	–
CHELSEA	43,184	50,938.67	–	–	109.00	3,918.09	22,028.30	3,254.92	21,628.36	–	–
SALEM	42,529	48,435.01	2,730.16	496.86	5.99	6,377.36	24,919.02	1,339.16	12,566.46	–	–
PITTSFIELD	41,763	11,396.19	52.00	1,992.28	64.00	2,366.91	5,229.44	–	1,691.56	–	–
FITCHBURG	41,029	138,054.78	90.26	2,025.95	492.34	7,156.91	19,752.59	1,301.26	17,138.98	90,096.49	–
EVERETT	40,120	40,786.66	–	–	211.50	6,141.80	14,295.04	2,793.85	17,344.47	–	–
MEDFORD	39,038	11,658.34	912.47	1,103.14	107.00	586.10	314.00	2,863.71	5,271.92	–	500.00
TAUNTON	37,137	25,872.27	4,891.03	729.15	7.71	1,962.82	6,100.55	269.87	11,911.14	–	–
CHICOPEE	36,214	15,823.70	–	294.77	–	3,221.91	9,401.76	289.25	2,616.01	–	–
WALTHAM	30,915	19,990.50	302.52	384.31	72.00	1,676.71	1,850.52	3,538.68	12,135.76	–	30.00
REVERE	28,823	17,194.97	–	–	136.00	3,315.35	4,732.37	[4] 1,975.85	7,035.40	–	–
GLOUCESTER	22,947	13,632.43	–	1,773.55	–	885.75	3,993.02	–	6,680.11	–	300.00
BEVERLY	22,561	38,394.63	–	2,594.20	8.13	9,004.86	20,194.89	1,672.68	4,919.87	–	–
NORTH ADAMS	22,282	6,173.04	1,963.90	–	233.00	859.25	2,107.06	–	1,009.83	–	–
NORTHAMPTON	21,951	9,428.30	568.92	1,924.50	–	719.77	2,179.41	–	4,035.70	–	–
LEOMINSTER	19,744	11,827.35	3,900.50	763.85	431.24	1,130.81	3,945.80	572.03	1,083.12	–	–
ATTLEBORO	19,731	9,749.52	332.54	240.11	4.25	1,092.45	1,628.35	813.34	5,638.48	–	–
PEABODY	19,552	13,357.16	2,798.81	576.00	–	1,816.77	2,791.06	866.57	4,507.95	–	–
WESTFIELD	18,604	7,628.25	361.35	516.65	599.79	414.11	2,859.80	–	2,876.55	–	–
MELROSE	18,204	3,498.50	–	–	54.00	829.52	1,206.19	–	1,408.79	–	–
WOBURN	16,574	9,884.28	668.54	1,004.33	172.00	807.73	1,430.52	1,246.94	4,554.22	–	–
NEWBURYPORT	15,618	8,217.32	961.69	359.12	–	30.00	4,587.19	312.00	1,966.32	–	1.00
MARLBOROUGH	15,028	4,099.72	237.78	116.75	600.42	821.25	521.40	295.73	1,506.39	–	–
38 Cities	**2,745,014**	**$2,274,073.03**	**$55,269.76**	**$82,619.86**	**$16,836.44**	**$173,722.42**	**$545,560.33**	**$69,316.53**	**$706,671.25**	**$613,314.81**	**$10,761.63**

[1] Children's Institutions Department, $6,933.44; Administration Building, $1,957.89; Steamers Monitor and Geo. A. Hibbard, $146.30.
[2] From individuals. [3] Includes $6 from individuals. [4] Includes $28 from individuals.

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III)* — Con.

6. Soldiers' Benefits.

CITIES.	Population of 1920	A TOTAL RECEIPTS	B State Aid	C Military Aid	D Soldiers' Burial	E Soldiers' Relief
BOSTON	748,060	$87,722.83	$50,098.00	$36,055.50	$1,569.33	–
WORCESTER	179,754	15,310.10	12,861.00	2,341.50	107.60	–
SPRINGFIELD	129,614	11,443.00	8,636.00	2,447.50	349.50	$10.00
NEW BEDFORD	121,217	9,110.00	7,340.00	1,530.00	240.00	–
FALL RIVER	120,485	6,410.00	5,342.00	1,068.00	–	–
LOWELL	112,759	12,569.50	7,232.00	4,889.50	300.00	148.00
CAMBRIDGE	109,694	12,881.50	6,926.00	5,895.50	60.00	–
LYNN	99,118	25,297.33	17,554.00	7,151.50	591.83	–
LAWRENCE	94,270	5,664.00	2,480.00	3,184.00	–	–
SOMERVILLE	93,091	11,915.50	9,152.00	2,703.50	60.00	–
BROCKTON	66,254	11,231.00	9,630.00	1,361.00	240.00	–
HOLYOKE	60,203	1,668.00	1,424.00	184.00	60.00	–
HAVERHILL	53,884	8,211.67	7,252.00	761.50	173.17	25.00
MALDEN	49,103	8,082.83	6,360.00	1,482.83	240.00	–
QUINCY	47,876	3,043.50	2,670.00	253.50	120.00	–
NEWTON	46,054	2,977.00	2,052.00	865.00	60.00	–
CHELSEA	43,184	4,016.00	2,396.00	1,320.00	300.00	–
SALEM	42,529	8,274.00	6,850.00	1,424.00	–	–
PITTSFIELD	41,763	3,219.00	2,994.00	45.00	120.00	60.00
FITCHBURG	41,029	3,542.50	2,520.00	857.50	–	165.00
EVERETT	40,120	3,957.50	3,008.00	829.50	120.00	–
MEDFORD	39,038	3,930.50	3,274.00	476.50	180.00	–
TAUNTON	37,137	4,058.50	3,816.00	122.50	120.00	–
CHICOPEE	36,214	370.50	258.00	112.50	–	–
WALTHAM	30,915	4,022.00	2,652.00	1,370.00	–	–
REVERE	28,823	2,416.25	1,712.00	644.25	60.00	–
GLOUCESTER	22,947	6,606.00	4,336.00	2,210.00	60.00	–
BEVERLY	22,561	6,909.00	5,589.00	1,093.00	180.00	47.00
NORTH ADAMS	22,282	1,698.50	1,566.00	132.50	–	–
NORTHAMPTON	21,951	1,575.00	1,508.00	7.00	60.00	–
LEOMINSTER	19,744	2,348.50	1,806.00	542.50	–	–
ATTLEBORO	19,731	1,645.50	1,550.00	95.50	–	–
PEABODY	19,552	3,644.50	2,278.00	1,306.50	60.00	–
WESTFIELD	18,604	3,186.00	2,922.00	204.00	60.00	–
MELROSE	18,204	2,538.00	2,088.00	330.00	120.00	–
WOBURN	16,574	2,183.50	1,442.00	741.50	–	–
NEWBURYPORT	15,618	5,864.25	5,380.00	124.25	360.00	–
MARLBOROUGH	15,028	4,689.50	3,266.00	1,012.50	360.00	51.00
38 Cities	**2,745,014**	**$314,232.76**	**$220,220.00**	**$87,175.33**	**$6,331.43**	**$506.00**

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III)* — Con.

7. Schools.

CITIES.	Population of 1920	A TOTAL RECEIPTS	B Tuition and Transportation of State Wards	C Other Tuition	D Sale of Text Books and Supplies	E Miscellaneous
BOSTON	748,060	$385,499.18	$65,028.53	$259,558.07	$38,145.47	$22,767.11
WORCESTER	179,754	92,409.35	–	79,619.77	8,778.71	4,010.87
SPRINGFIELD	129,614	157,081.02	1,802.90	83,500.83	2,158.08	69,619.21
NEW BEDFORD	121,217	32,031.66	50.78	25,507.65	658.91	5,814.32
FALL RIVER	120,485	25,009.50	333.50	22,002.40	845.36	1,828.24
LOWELL	112,759	25,589.39	–	14,524.17	75.00	10,990.22
CAMBRIDGE	109,694	21,718.04	4,077.16	2,245.30	70.23	15,325.35
LYNN	99,148	28,534.97	1,982.81	11,632.67	577.42	14,342.07
LAWRENCE	94,270	5,315.53	809.03	3,566.22	–	940.28
SOMERVILLE	93,091	19,440.20	3,100.55	14,904.07	–	1,435.58
BROCKTON	66,254	3,311.45	–	764.50	1,280.04	1,266.91
HOLYOKE	60,203	23,149.08	276.94	20,568.59	35.50	2,268.05
HAVERHILL	53,884	4,864.22	423.65	2,932.50	1,024.41	483.66
MALDEN	49,103	2,533.02	1,068.54	1,114.62	200.00	149.86
QUINCY	47,876	8,884.30	–	4,680.21	362.42	3,841.67
NEWTON	46,054	31,814.64	4,289.21	26,156.85	862.75	505.83
CHELSEA	43,184	2,092.35	–	245.00	667.39	1,179.96
SALEM	42,529	886.69	579.73	139.05	–	167.91
PITTSFIELD	41,763	12,086.83	644.01	11,278.00	61.70	103.12
FITCHBURG	41,029	8,398.09	764.67	6,605.75	10.85	1,016.82
EVERETT	40,120	1,726.98	1,041.89	92.05	362.10	230.94
MEDFORD	39,038	5,448.79	4,483.65	712.78	138.85	113.51
TAUNTON	37,137	13,533.31	1,818.31	11,612.50	32.50	70.00
CHICOPEE	36,214	740.75	654.75	–	–	86.00
WALTHAM	30,915	1,578.03	742.66	772.50	16.96	45.91
REVERE	28,823	139.86	–	–	–	139.86
GLOUCESTER	22,947	2,920.48	336.98	1,969.33	389.82	224.35
BEVERLY	22,561	9,690.81	304.56	8,922.23	219.34	244.68
NORTH ADAMS	22,282	3,290.45	477.84	1,509.41	–	1,303.20
NORTHAMPTON	21,951	11,778.81	–	5,548.55	493.42	5,736.84
LEOMINSTER	19,744	6,550.40	464.04	2,557.00	181.56	3,347.80
ATTLEBORO	19,731	4,372.70	78.50	3,773.52	349.00	171.68
PEABODY	19,552	3,515.22	789.97	2,471.25	–	254.00
WESTFIELD	18,604	6,571.06	189.42	5,692.83	8.87	679.94
MELROSE	18,204	6,613.16	1,380.15	5,067.72	58.07	107.22
WOBURN	16,574	6,158.24	2,672.78	3,391.46	–	94.00
NEWBURYPORT	15,618	5,841.09	410.35	4,007.12	187.34	1,236.28
MARLBOROUGH	15,028	1,611.47	1,081.73	99.00	274.50	156.24
38 Cities	**2,745,014**	**$982,731.12**	**$102,159.59**	**$649,745.47**	**$58,526.57**	**$172,299.49**

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III)* — Con.

8. Libraries.

CITIES.	Population of 1920	A TOTAL RECEIPTS	B Fines, Rentals, and Sales	C Miscellaneous
BOSTON	748,060	$14,633.61	$13,737.06	$896.55
WORCESTER	179,754	5,244.48	5,129.88	114.60
SPRINGFIELD	129,614	–	–	–
NEW BEDFORD	121,217	1,475.89	1,475.89	–
FALL RIVER	120,485	1,898.40	1,898.40	–
LOWELL	112,759	1,092.14	1,092.14	–
CAMBRIDGE	109,694	2,083.49	2,083.49	–
LYNN	99,148	2,421.11	2,421.11	–
LAWRENCE	94,270	434.83	432.31	2.52
SOMERVILLE	93,091	2,348.57	2,348.57	–
BROCKTON	66,254	1,081.70	1,081.70	–
HOLYOKE	60,203	–	–	–
HAVERHILL	53,884	2,385.03	2,350.03	35.00
MALDEN	49,103	1,556.02	1,547.02	9.00
QUINCY	47,876	2,213.23	1,428.87	784.36
NEWOON	46,054	4,492.43	4,189.28	303.15
CHELSEA	43,184	934.88	934.88	–
SALEM	42,529	995.83	973.64	22.19
PITTSFIELD	41,763	–	–	–
FITCHBURG	41,029	561.47	561.47	–
EVERETT	40,120	390.68	385.25	5.43
MEDFORD	39,038	775.40	711.30	64.10
TAUNTON	37,137	348.71	324.10	24.61
CHICOPEE	36,214	458.77	457.12	1.65
WALTHAM	30,915	907.25	820.14	87.11
REVERE	28,823	70.00	70.00	–
GLOUCESTER	22,947	–	–	–
BEVERLY	22,561	187.43	187.43	–
NORTH ADAMS	22,282	840.45	815.94	24.51
NORTHAMPTON	21,951	590.79	590.79	–
LEOMINSTER	19,744	398.42	351.42	47.00
ATTLEBORO	19,731	673.22	673.22	–
PEABODY	19,552	–	–	–
WESTFIELD	18,604	–	–	–
MELROSE	18,204	789.65	789.65	–
WOBURN	16,574	306.33	306.33	–
NEWBURYPORT	15,618	151.33	150.38	.95
MARLBOROUGH	15,028	–	–	–
38 Cities	**2,745,014**	**$52,741.54**	**$50,318.81**	**$2,422.73**

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III)* — Con.

9. Recreation.

CITIES.	Population of 1920	A TOTAL RECEIPTS	B Parks and Gardens	C Playgrounds and Gymnasia	D Bathhouses and Beaches	E Celebrations and Entertainments
BOSTON	748,060	$51,815.30	$23,362.82	–	$28,452.48	–
WORCESTER	179,754	11,574.13	5,351.93	$6,222.20	–	–
SPRINGFIELD	129,614	8,355.16	6,860.61	–	1,494.55	–
NEW BEDFORD	121,217	4,104.70	854.65	12.10	3,237.95	–
FALL RIVER	120,485	50.00	50.00	–	–	–
LOWELL	112,759	6,713.73	6,042.78	–	670.95	–
CAMBRIDGE	109,694	2,658.87	71.77	2,311.05	276.05	–
LYNN	99,148	3,385.63	1,708.76	1,676.87	–	–
LAWRENCE	94,270	548.00	548.00	–	–	–
SOMERVILLE	93,091	1,175.20	20.00	–	1,155.20	–
BROCKTON	66,254	122.39	–	–	–	$122.39
HOLYOKE	60,203	80.00	–	80.00	–	–
HAVERHILL	53,884	2,006.59	2,006.59	–	–	–
MALDEN	49,103	20.00	20.00	–	–	–
QUINCY	47,876	25.00	25.00	–	–	–
NEWTON	46,054	312.44	–	312.44	–	–
CHELSEA	43,184	99.13	99.13	–	–	–
SALEM	42,529	1,568.32	1,568.32	–	–	–
PITTSFIELD	41,763	977.10	25.00	–	952.10	–
FITCHBURG	41,029	1,167.88	1,137.88	30.00	–	–
EVERETT	40,120	480.00	300.00	180.00	–	–
MEDFORD	39,038	–	–	–	–	–
TAUNTON	37,137	–	–	–	–	–
CHICOPEE	36,214	–	–	–	–	–
WALTHAM	30,915	–	–	–	–	–
REVERE	28,823	–	–	–	–	–
GLOUCESTER	22,947	395.00	385.00	10.00	–	–
BEVERLY	22,561	611.25	–	–	611.25	–
NORTH ADAMS	22,282	120.00	120.00	–	–	–
NORTHAMPTON	21,951	20.00	20.00	–	–	–
LEOMINSTER	19,744	–	–	–	–	–
ATTLEBORO	19,731	74.50	74.50	–	–	–
PEABODY	19,552	132.50	132.50	–	–	–
WESTFIELD	18,604	–	–	–	–	–
MELROSE	18,204	372.24	20.00	212.64	139.60	–
WOBURN	16,574	–	–	–	–	–
NEWBURYPORT	15,618	49.00	49.00	–	–	–
MARLBOROUGH	15,028	–	–	–	–	–
38 Cities	**2,745,014**	**$99,014.06**	**$50,854.24**	**$11,047.30**	**$36,990.13**	**$122.39**

TABLE V. — *Interest Receipts (Detail of "All Other," Column G, Table III).*

CITIES.	A TOTAL RECEIPTS	B On Deposits	C On Taxes	D On Special Assessments	E. ON TRUST AND INVESTMENT FUNDS — PUBLIC TRUST FUNDS: Charity	School	Library	Cemetery (for General Care)	Other	Investment Funds	F Miscellaneous
BOSTON	$1,387,662.22	$241,887.36	$367,047.13	$36,647.29	$46,987.60	$29,713.07	$23,523.14	$575.00	$624,369.89	$16,911.74	–
WORCESTER	125,551.15	16,426.26	70,084.47	4,448.93	17,481.22	648.28	5,417.17	120.28	10,116.33	808.21	–
SPRINGFIELD	78,794.04	16,010.95	54,699.27	6,731.76	1,173.31	–	–	–	178.75	–	–
NEW BEDFORD	58,749.73	17,784.59	22,829.82	1,006.28	–	2,992.26	13,916.26	–	–	–	$220.52
FALL RIVER	62,300.93	11,899.09	47,785.27	–	–	2,616.57	–	–	–	–	–
LOWELL	79,246.00	18,610.43	54,761.02	–	465.29	–	5,184.74	45.50	–	–	179.02
CAMBRIDGE	81,263.58	11,578.94	66,043.97	468.36	653.05	–	1,308.26	–	1,211.00	–	–
LYNN	45,599.94	7,280.57	31,262.57	56.67	74.75	45.73	2,158.25	–	591.83	2,029.57	2,100.00
LAWRENCE	43,545.31	13,046.63	30,043.18	–	–	172.55	229.50	–	53.45	–	–
SOMERVILLE	28,120.62	11,885.23	14,878.24	193.46	75.05	228.00	856.81	–	–	–	3.83
BROCKTON	47,133.28	3,916.08	39,098.75	452.56	3,279.00	–	386.89	–	–	–	–
HOLYOKE	72,374.82	16,042.66	24,323.39	–	238.77	–	–	–	60.00	31,710.00	–
HAVERHILL	47,550.10	12,546.22	25,631.85	108.91	326.79	207.06	6,872.62	31.48	66.45	1,758.72	–
MALDEN	50,524.63	6,993.89	26,351.20	37.73	39.84	–	16,558.91	–	55.64	487.42	–
QUINCY	84,452.84	17,087.56	42,422.57	4,856.82	91.01	17,465.99	2,388.89	140.00	–	–	–
NEWTON	35,535.84	8,077.93	14,716.44	6,349.78	1,280.07	16.66	2,067.86	–	58.85	2,177.18	791.07
CHELSEA	37,286.17	3,581.48	32,603.93	–	151.86	–	548.90	–	400.00	–	–
SALEM	42,799.20	4,483.70	27,304.99	–	5,424.66	1,075.20	2,069.70	1,634.10	806.85	–	–
PITTSFIELD	19,305.61	4,452.90	12,228.83	2,623.88	–	–	–	–	–	–	–
FITCHBURG	40,656.20	6,742.96	15,169.73	703.70	14,358.60	–	1,661.21	–	2,020.00	–	–
EVERETT	26,526.54	5,657.83	20,465.91	402.80	–	–	–	–	–	–	–
MEDFORD	37,503.36	9,845.75	22,417.32	1,124.76	1,685.31	–	150.47	–	1,815.24	–	464.51
TAUNTON	19,583.20	3,672.01	13,207.93	398.59	–	–	1,469.50	–	–	835.17	–
CHICOPEE	21,651.83	6,739.51	14,015.12	358.84	275.01	–	215.11	48.24	–	–	–
WALTHAM	23,293.77	5,289.78	14,279.94	1,016.84	1,750.00	–	330.00	–	–	627.21	–
REVERE	38,935.21	8,700.00	29,609.98	625.23	–	–	–	–	–	–	–
GLOUCESTER	23,219.97	6,116.38	12,745.32	143.52	2,039.76	720.14	–	–	1,454.85	–	–
BEVERLY	23,404.19	6,034.58	10,444.72	2,289.56	40.00	248.54	4,346.79	–	–	–	–
NORTH ADAMS	6,789.62	2,970.46	3,132.53	–	23.23	–	57.24	–	–	606.16	–
NORTHAMPTON	33,830.55	6,633.10	4,305.88	–	47.56	159.62	19,845.18	206.59	254.84	2,377.78	–
LEOMINSTER	6,431.10	950.61	4,437.23	–	476.25	127.50	122.50	–	–	317.01	–
ATTLEBORO	33,594.78	1,267.84	12,163.32	841.60	10,321.99	–	382.30	–	2,682.02	5,861.62	74.09
PEABODY	13,380.65	5,465.13	7,040.14	121.52	506.76	92.81	–	–	–	–	154.29
WESTFIELD	15,651.67	8,239.14	7,401.89	10.64	–	–	–	–	–	–	–
MELROSE	21,219.69	3,101.93	14,697.55	2,694.62	63.25	72.50	185.59	–	404.25	–	–
WOBURN	15,379.08	4,495.55	5,150.81	–	–	274.50	4,596.00	–	–	843.20	19.02
NEWBURYPORT	18,129.69	2,605.38	4,590.03	–	706.06	796.27	4,281.46	–	4,380.38	770.11	–
MARLBOROUGH	9,759.93	1,433.74	4,409.31	–	479.94	243.16	697.01	–	46.75	2,362.93	87.09
38 Cities	**$2,856,737.04**	**$539,554.15**	**$1,223,801.55**	**$74,714.65**	**$110,515.99**	**$57,916.41**	**$121,828.26**	**$2,801.19**	**$651,027.37**	**$70,484.03**	**$4,093.44**

TABLE VI. *Summary of Revenue Receipts.*

CITIES.	A TOTAL RECEIPTS	B Taxes	C Licenses and Permits	D Fines and Forfeits	E Grants and Gifts	F Other General Revenue	G Special Assessments	H Privileges	I Departmental	J Public Service Enterprises	K Cemeteries	L Interest
BOSTON	$54,428,702.29	$42,132,170.34	$294,635.56	$152,143.26	$332,051.97	$22,277.90	$251,376.36	$49,452.00	$2,057,525.74	$6,114,277.63	$60,730.66	$2,962,060.87
WORCESTER	8,958,736.50	7,070,972.40	35,658.51	15,605.48	131,808.59	103.27	164,891.88	400.00	556,186.84	619,143.85	49,563.73	314,401.95
SPRINGFIELD	8,205,596.43	6,848,091.13	33,405.26	20,320.86	94,380.21	–	188,854.79	–	317,538.40	584,214.04	–	118,791.74
NEW BEDFORD	6,904,849.34	5,902,688.91	22,614.54	21,078.99	99,841.24	–	54,844.66	–	242,241.78	375,490.06	38,899.27	147,149.89
FALL RIVER	6,267,170.37	5,426,028.02	19,306.71	11,544.41	68,940.57	–	36,425.21	300.00	107,815.04	382,717.79	31,594.94	182,497.68
LOWELL	4,704,256.93	3,966,492.64	15,877.44	34,245.19	66,457.65	–	41,670.05	250.00	94,841.19	377,766.11	18,535.51	88,121.15
CAMBRIDGE	5,721,583.82	4,566,411.53	22,806.50	10,288.56	29,351.90	177.95	14,094.56	130.00	[1]306,785.71	485 352.82	40,496.34	245,687.95
LYNN	4,116,609.87	3,374,453.42	17,331.42	20,820.84	24,762.87	–	20,585.27	–	157,509.34	371,293.69	47,605.08	82,247.94
LAWRENCE	3,911,461.87	3,320,967.12	12,200.48	23,191.00	45,614.44	–	29,550.24	–	71,539.65	300,069.33	25,886.62	82,442.99
SOMERVILLE	3,250,616.31	2,703,690.14	12,943.59	5,694.96	20,979.33	–	61,058.91	–	140,899.53	277,229.23	–	28,120.62
BROCKTON	2,963,949.38	2,366,128.34	8,726.93	11,618.75	16,938.86	–	25,852.05	–	227,973.30	223,165.69	13,472.85	70,072.61
HOLYOKE	4,054,333.89	2,463,368.40	7,069.42	17,106.29	43,056.12	–	6,353.60	3.60	90,847.69	1,344,790.51	–	81,738.26
HAVERHILL	2,298,902.01	1,860,860.66	8,651.27	8,479.84	15,173.06	–	22,231.84	250.00	125,526.51	175,705.23	–	82,023.60
MALDEN	2,028,318.20	1,629,839.81	7,253.25	5,925.46	11,169.75	–	56,736.64	–	[2]78,917.56	138,948.16	18,155.62	81,371.95
QUINCY	2,939,370.04	2,335,043.50	13,397.09	5,018.05	32,942.60	15.00	68,130.76	–	[3]131,689.02	251,158.98	17,522.20	84,452.84
NEWTON	3,286,501.26	2,621,113.98	3,571.00	4,837.08	44,481.38	–	132,712.54	–	154,485.50	219,570.65	24.12	105,705.01
CHELSEA	1,825,562.22	1,505,599.51	6,770.21	5,550.60	8,235.36	–	17,480.82	200.00	77,052.32	138,245.23	–	66,428.17
SALEM	1,983,783.31	1,633,247.04	3,986.36	7,067.52	12,093.36	–	10,398.13	2,285.00	96,242.37	167,518.76	8,145.57	42,799.20
PITTSFIELD	1,794,555.80	1,502,477.21	4,132.98	5,741.66	9,385.75	–	78,766.31	–	39,177.02	135,569.26	–	19,305.61
FITCHBURG	1,969,714.67	1,554,223.72	8,696.52	4,684.79	13,336.85	–	12,998.92	–	173,659.92	131,317.58	15,878.22	54,918.15
EVERETT	1,855,519.26	1,544,375.18	3,988.75	3,588.19	15,685.38	–	13,760.19	–	64,414.90	148,319.75	15,016.03	46,370.89
MEDFORD	1,786,932.46	1,530,021.87	4,897.38	2,031.03	5,002.57	–	24,956.83	–	46,110.09	105,611.45	13,899.34	54,401.90
TAUNTON	1,926,967.46	1,218,194.56	4,030.21	5,487.57	14,614.58	269.00	7,873.46	200.00	76,546.19	521,114.26	9,505.35	69,132.28
CHICOPEE	1,795,701.36	1,303,408.90	4,595.57	6,701.50	13,405.32	–	17,241.55	–	31,431.03	393,014.62	4,251.04	21,651.83
WALTHAM	1,361,261.41	1,134,789.84	2,847.50	5,557.23	12,853.72	–	10,024.15	–	45,897.69	99,957.85	19,017.30	30,316.13
REVERE	1,255,554.59	1,063,991.05	10,508.56	3,617.60	4,397.90	43.61	6,432.91	350.00	33,471.82	93,805.93	–	38,935.21
GLOUCESTER	1,152,135.30	938,370.06	4,759.20	2,375.00	5,038.34	–	3,639.81	–	34,981.56	138,683.24	1,068.12	23,219.97
BEVERLY	1,301,816.39	1,116,695.09	1,971.79	1,583.28	9,378.16	–	10,633.97	100.00	58,651.33	71,272.92	8,125.66	23,404.19
NORTH ADAMS	789,046.56	665,168.74	1,808.25	4,234.50	5,220.99	–	1,298.46	–	19,889.78	78,036.01	6,600.21	6,789.62
NORTHAMPTON	852,432.60	648,650.91	2,573.86	6,284.20	47,712.09	–	7,279.44	–	30,635.19	72,391.36	3,075.00	33,830.55
LEOMINSTER	674,491.59	541,495.27	1,073.00	2,098.54	10,149.86	–	3,040.12	–	29,878.88	71,290.79	5,384.95	10,080.18
ATTLEBORO	977,869.89	801,462.31	1,974.60	2,670.88	11,693.21	–	11,316.81	2,000.00	21,920.49	83,007.52	–	41,824.07
PEABODY	1,238,346.71	741,625.36	2,002.63	8,170.97	2,187.63	–	405.28	–	54,913.72	409,553.69	5,294.40	14,193.03
WESTFIELD	988,741.28	553,416.93	3,613.50	5,687.58	21,533.77	22.27	9,868.05	–	21,580.55	357,366.96	–	15,651.67
MELROSE	918,626.20	738,856.42	942.90	743.28	4,896.10	–	29,413.41	–	31,370.39	60,055.22	13,284.46	39,064.02
WOBURN	798,946.24	609,089.40	1,818.75	3,376.50	1,310.56	–	201.18	50.00	44,652.45	113,321.68	9,746.64	15,379.08
NEWBURYPORT	528,419.13	403,188.55	1,189.50	1,840.96	1,097.32	–	3,968.25	–	25,819.82	66,371.41	119.00	24,824.32
MARLBOROUGH	533,797.46	411,342.07	1,098.98	865.00	5,338.37	–	1,449.70	–	34,359.10	56,465.78	1,641.21	21,237.25
38 Cities	**$152,351,180.40**	**$120,748,010.33**	**$614,729.97**	**$457,877.40**	**$1,312,517.73**	**$22,909.00**	**$1,457,817.11**	**$55,970.60**	**$5,954,979.41**	**$15,753,185.04**	**$502,539.44**	**$5,470,644.37**

[1] Includes $300 from administration of trust funds.

[2] Includes $25 from administration of trust funds.

[3] Includes $5 from administration of trust funds.

DIVISION C

PAYMENTS FOR MAINTENANCE AND INTEREST

TABLE VII. — *Maintenance of Departments.*

1. General Government.

CITIES.	Population of 1920	A TOTAL EXPENSES	B Legislative	C Executive	D Financial	E Other General Departments	F Municipal Buildings
BOSTON	748,060	$1,654,008.90	$84,492.31	$59,655.96	$641,934.75	$644,960.76	$222,965.12
WORCESTER	179,754	265,347.33	10,409.49	12,275.63	107,464.94	92,643.67	42,553.60
SPRINGFIELD	129,614	361,283.95	4,894.46	10,193.83	133,484.01	132,842.81	79,868.84
NEW BEDFORD	121,217	266,767.35	15,096.20	14,974.52	84,696.42	100,329.29	51,670.92
FALL RIVER	120,485	178,583.21	16,475.52	8,200.25	60,047.07	73,590.73	20,269.64
LOWELL	112,759	219,473.76	6,270.30	13,281.32	76,538.14	90,196.08	33,187.92
CAMBRIDGE	109,694	227,483.31	22,192.66	17,356.33	77,556.21	72,518.00	37,860.11
LYNN	99,148	146,823.73	6,491.82	7,087.52	60,885.39	57,469.94	14,889.06
LAWRENCE	94,270	133,413.50	–	20,051.65	51,842.46	54,594.82	6,924.57
SOMERVILLE	93,091	113,913.33	4,220.99	7,457.77	49,691.75	40,960.72	11,582.10
BROCKTON	66,254	133,512.43	1,088.32	7,240.85	51,388.54	50,636.86	23,157.86
HOLYOKE	60,203	161,554.84	2,027.26	5,802.15	43,984.70	86,989.27	22,751.46
HAVERHILL	53,884	86,174.62	–	12,707.22	33,436.48	25,570.02	14,460.90
MALDEN	49,103	69,058.18	3,547.78	4,564.30	34,517.13	23,591.75	2,837.22
QUINCY	47,876	106,595.66	5,974.71	7,628.81	43,245.58	39,129.15	10,617.41
NEWTON	46,054	133,801.79	1,471.72	5,276.06	50,972.77	59,192.84	16,888.40
CHELSEA	43,184	83,149.11	7,658.27	5,054.52	25,708.51	25,937.37	18,790.44
SALEM	42,529	83,281.26	9,158.20	6,045.95	29,949.57	33,242.80	4,884.74
PITTSFIELD	41,763	76,643.05	2,430.84	2,271.48	33,381.78	34,925.25	3,633.70
FITCHBURG	41,029	83,239.15	5,398.12	4,280.02	28,282.13	35,032.13	10,246.75
EVERETT	40,120	76,594.95	8,443.16	4,740.11	25,758.06	32,234.42	5,419.20
MEDFORD	39,038	98,644.55	4,290.60	7,406.78	40,572.45	34,531.06	11,843.66
TAUNTON	37,137	61,823.49	5,310.48	4,015.68	23,954.25	22,001.66	6,541.42
CHICOPEE	36,214	58,158.97	1,646.40	4,010.04	27,914.08	16,684.99	7,903.46
WALTHAM	30,915	68,896.57	–	4,219.27	23,619.04	36,758.51	4,299.75
REVERE	28,823	69,719.47	3,100.60	6,850.31	26,346.61	27,045.62	6,376.33
GLOUCESTER	22,947	61,336.34	–	6,791.55	24,152.54	20,125.59	10,266.66
BEVERLY	22,561	57,649.04	2,604.95	4,375.81	21,968.25	21,821.00	6,879.03
NORTH ADAMS	22,282	40,819.98	198.42	1,151.73	18,192.93	16,589.29	4,687.61
NORTHAMPTON	21,951	32,469.77	545.97	1,382.61	13,929.61	12,181.15	4,430.43
LEOMINSTER	19,744	26,495.70	2,725.00	1,615.90	11,070.26	6,906.75	4,177.79
ATTLEBORO	19,731	47,072.61	492.48	3,181.10	21,375.81	19,939.42	2,083.80
PEABODY	19,552	44,235.27	3,199.25	3,627.82	21,396.65	10,558.63	5,452.92
WESTFIELD	18,604	42,262.39	2,821.30	4,319.70	14,590.69	12,062.57	8,468.13
MELROSE	18,204	52,364.58	2,233.98	1,907.15	17,220.68	17,145.65	13,857.12
WOBURN	16,574	45,167.69	1,375.40	2,416.22	17,614.39	20,120.04	3,641.64
NEWBURYPORT	15,618	26,962.32	623.63	1,292.10	13,012.92	6,077.38	5,956.29
MARLBOROUGH	15,028	28,723.30	1,519.20	1,627.36	14,351.06	7,309.89	3,915.79
38 Cities	**2,745,014**	**$5,523,505.45**	**$250,429.79**	**$296,337.38**	**$2,096,048.61**	**$2,114,447.88**	**$766,241.79**

TABLE VII. — *Maintenance of Departments* — Continued.

1 D. Financial Departments of General Government.

CITIES.	TOTAL EXPENSES	FINANCIAL					
		Auditor, Accountant, and Auditing	Treasurer	Collector	Assessors	License Commissioners	Other Finance Offices and Accounts
BOSTON	$641,934 75	$62,636.12	$56,733.35	$201,308.69	$241,484.89	$30,473.50	$49,298.20
WORCESTER	107,464.94	17,086.22	[1] 43,923.83	–	41,150.27	4,867.22	437.40
SPRINGFIELD	133,484.01	17,948.75	18,860.17	34,514.49	59,768.51	276.88	2,115.21
NEW BEDFORD	84,696.42	19,220.82	[1] 30,587.95	–	28,776.15	3,614.50	2,497.00
FALL RIVER	60,047.07	10,161.41	9,766.80	15,026.97	24,304.39	–	787.50
LOWELL	76,538.14	11,806.60	[1] 21,488.64	–	26,943.45	5,503.35	10,796.10
CAMBRIDGE	77,556.21	14,993.38	[1] 31,989.01	–	23,312.67	3,887.23	3,373.92
LYNN	60,885.39	6,822.40	7,601.85	14,076.21	27,834.41	–	4,550.52
LAWRENCE	51,842.46	9,063.61	9,317.54	13,629.18	15,691.85	2,215.28	1,925.00
SOMERVILLE	49,691.75	5,915.52	[1] 21,047.35	–	21,056.10	492.78	1,180.00
BROCKTON	51,388.54	6,735.52	6,554.93	13,522.26	22,444.33	26.50	2,105.00
HOLYOKE	43,984.70	6,522.04	7,950.00	10,650.00	17,335.55	669.11	858.00
HAVERHILL	33,436.48	7,791.33	9,155.22	–	15,275.17	343.00	871.76
MALDEN	34,517.13	4,635.97	[1] 12,330.30	–	15,713.36	–	1,837.50
QUINCY	43,245.58	5,460.30	5,097.83	9,626.57	20,359.33	281.55	2,420.00
NEWTON	50,972.77	10,442.90	[1] 17,435.98	–	22,686.49	–	407.40
CHELSEA	25,708.51	2,118.06	[1] 10,889.71	–	11,016.99	1,485.00	198.75
SALEM	29,949.57	1,954.44	4,737.70	6,995.72	15,366.57	–	895.14
PITTSFIELD	33,381.78	4,602.52	4,105.75	7,657.24	15,852.52	–	1,163.75
FITCHBURG	28,282.13	3,961.18	[1] 9,824.47	–	12,367.60	590.16	1,538.72
EVERETT	25,758.06	3,441.25	[1] 7,908.02	–	12,664.36	–	1,744.43
MEDFORD	40,572.45	6,501.62	3,250.00	13,248.22	15,112.61	–	2,460.00
TAUNTON	23,954.25	4,642.15	[1] 9,096.32	–	8,278.73	604.50	1,332.55
CHICOPEE	27,914.08	4,755.46	4,278.29	8,202.17	9,307.98	225.00	1,145.18
WALTHAM	23,619.04	3,404.28	[1] 11,454.45	–	7,960.31	–	800.00
REVERE	26,346.61	3,294.42	3,957.50	9,132.69	9,962.00	–	–
GLOUCESTER	24,152.54	4,618.54	3,796.10	5,628.66	9,194.84	189.90	724.50
BEVERLY	21,968.25	2,911.24	4,096.45	4,462.35	9,933.21	–	565.00
NORTH ADAMS	18,192.93	3,102.50	[1] 7,130.65	–	7,859.78	–	100.00
NORTHAMPTON	13,929.61	225.00	4,044.79	3,675.16	5,150.16	208.50	626.00
LEOMINSTER	11,070.26	1,071.38	2,226.75	2,427.36	4,770.69	54.08	520.00
ATTLEBORO	21,375.81	3,426.27	[2] 5,672.20	4,536.82	7,387.99	–	352.53
PEABODY	21,396.65	3,062.70	2,685.57	5,972.31	9,676.07	–	–
WESTFIELD	14,590.69	1,839.50	[1] 5,783.80	–	6,716.61	–	250.78
MELROSE	17,220.68	2,096.46	3,499.99	4,979.24	5,599.99	–	1,045.00
WOBURN	17,614.39	3,022.35	2,867.10	4,215.91	6,439.03	–	1,070.00
NEWBURYPORT	13,012.92	1,749.60	[1] 3,547.96	–	7,193.22	–	522.14
MARLBOROUGH	14,351.06	1,759.09	[1] 4,889.73	–	6,744.87	385.12	572.25
38 Cities	**$2,096,048.61**	**$284,802.90**	**$429,584.05**	**$393,488.22**	**$828,693.05**	**$56,393.16**	**$103,087.23**

[1] Treasurer and collector.

[2] Treasurer and city clerk.

TABLE VII. — *Maintenance of Departments* — Continued.

1 E. Other General Departments of General Government.

CITIES.	TOTAL EXPENSES	OTHER GENERAL DEPARTMENTS							
		Law	City Clerk	City Messenger	Public Works	Engineering	Superintendent of Buildings	Election and Registration	Miscellaneous
BOSTON	$644,960.76	$112,680.69	$48,741.96	–	$100,454.23	–	$21,083.91	$295,817.43	$66,182.54
WORCESTER	92,643.67	10,503.86	12,683.24	$4,843.66	–	$12,997.53	21,772.14	27,401.18	2,442.06
SPRINGFIELD	132,842.81	11,946.56	14,716.14	2,124.99	2,524.16	36,256.03	10,609.31	26,391.75	28,273.87
NEW BEDFORD	100,329.29	3,744.10	32,337.14	200.00	–	26,829.55	7,925.64	28,411.80	881.06
FALL RIVER	73,590.73	5,751.57	13,857.82	492.90	–	10,722.16	7,428.57	21,904.74	13,432.97
LOWELL	90,196.08	12,459.61	11,135.42	2,056.84	3,340.65	11,535.16	6,589.95	32,600.81	10,477.64
CAMBRIDGE	72,518.00	7,886.70	14,289.63	3,986.76	–	6,632.90	6,459.62	30,526.92	2,735.47
LYNN	57,469.94	9,080.38	7,232.23	–	–	9,700.97	6,436.38	19,517.99	5,501.99
LAWRENCE	54,594.82	3,600.00	8,926.51	2,094.65	–	8,091.80	5,174.37	20,786.23	5,921.26
SOMERVILLE	40,960.72	3,127.80	9,254.18	2,880.37	–	8,887.18	6,520.00	9,855.74	435.45
BROCKTON	50,636.86	4,078.98	9,718.70	–	–	16,787.84	6,447.35	12,216.68	1,387.31
HOLYOKE	86,989.27	39,407.85	6,351.24	2,093.64	12,667.98	9,605.35	3,443.72	13,419.49	–
HAVERHILL	25,570.02	2,924.65	5,544.38	384.53	–	5,793.25	915.74	7,949.11	2,058.36
MALDEN	23,591.75	2,233.20	4,845.75	1,845.16	–	7,037.12	–	7,501.88	128.64
QUINCY	39,129.15	3,410.73	6,253.10	800.00	6,697.49	12,862.51	–	8,150.66	954.66
NEWTON	59,192.84	5,609.29	10,485.20	1,746.89	–	23,654.93	8,720.47	8,138.17	837.89
CHELSEA	25,937.37	2,477.00	5,065.55	2,845.18	–	5,778.01	2,872.12	6,899.51	–
SALEM	33,242.80	2,990.70	6,272.53	2,064.05	–	7,199.96	1,963.76	8,033.25	4,718.55
PITTSFIELD	34,925.25	1,490.07	6,672.01	–	7,702.71	9,980.46	–	9,080.00	–
FITCHBURG	35,032.13	2,045.91	6,922.07	1,844.54	8,750.11	4,330.20	4,431.38	6,095.80	612.12
EVERETT	32,234.42	1,504.81	4,219.82	1,273.66	5,226.52	10,344.75	–	8,944.02	720.84
MEDFORD	34,531.06	2,298.53	7,873.05	2,274.52	–	5,241.54	–	11,997.20	4,846.22
TAUNTON	22,001.66	1,746.06	5,826.46	1,500.00	–	2,445.60	2,329.58	8,023.17	130.79
CHICOPEE	16,684.99	1,109.36	4,385.53	1,726.15	–	6,322.42	–	3,122.78	18.75
WALTHAM	36,758.51	3,061.05	3,949.34	1,600.00	–	11,154.39	2,132.07	5,299.45	9,562.21
REVERE	27,045.62	1,850.00	3,822.41	–	9,275.93	4,895.76	–	5,117.83	2,083.69
GLOUCESTER	20,125.59	2,699.92	5,362.97	1,518.35	–	3,750.24	–	5,820.48	973.63
BEVERLY	21,821.00	1,728.65	4,712.91	1,300.00	4,800.00	3,472.64	–	5,806.80	–
NORTH ADAMS	16,589.29	1,028.65	4,556.17	–	3,542.78	4,888.92	–	2,562.77	10.00
NORTHAMPTON	12,181.15	800.00	5,983.25	1,555.00	–	–	–	3,759.58	83.32
LEOMINSTER	6,906.75	1,103.65	2,350.84	–	–	–	–	3,452.26	–
ATTLEBORO	19,939.42	831.45	[1] –	1,122.56	7,314.62	6,958.34	–	2,373.36	1,339.09
PEABODY	10,558.63	2,695.90	3,358.39	–	–	–	–	4,504.34	–
WESTFIELD	12,062.57	1,196.79	3,721.52	–	4,957.73	–	–	2,165.73	20.80
MELROSE	17,145.65	1,020.05	3,038.38	–	5,179.70	3,270.69	–	4,384.83	252.00
WOBURN	20,120.04	1,639.63	3,287.45	550.00	8,506.30	168.26	–	5,961.70	6.70
NEWBURYPORT	6,077.38	671.36	2,295.07	200.00	–	–	–	2,910.95	–
MARLBOROUGH	7,309.89	1,308.04	2,721.79	–	–	439.60	–	2,840.46	–
38 Cities	**$2,114,447.88**	**$275,743.55**	**$312,770.15**	**$46,924.40**	**$190,940.91**	**$298,036.06**	**$133,256.08**	**$689,746.85**	**$167,029.88**

[1] Included in Table 1 D. See Treasurer.

TABLE VII. — *Maintenance of Departments* — Continued.

2. Protection of Persons and Property.

CITIES.	Population of 1920	A TOTAL EXPENSES	B Police Department	C Fire Department	D Militia	E Inspection	F Forestry	G Other Protection of Persons and Property
BOSTON	748,060	$7,234,331.52	$3,806,493.87	$3,035,475.25	$16,411.95	$321,157.90	$38,098.70	$16,693.85
WORCESTER	179,754	1,356,864.00	672,907.37	605,733.37	2,059.44	35,249.33	40,303.53	610.96
SPRINGFIELD	129,614	1,274,323.68	487,572.71	678,123.49	664.62	41,341.19	66,596.67	25.00
NEW BEDFORD	121,217	986,240.56	473,262.35	455,335.06	366.32	35,131.51	20,318.99	1,826.33
FALL RIVER	120,485	802,229.62	404,150.14	370,669.21	284.75	13,489.74	12,035.78	1,600.00
LOWELL	112,759	762,304.19	337,917.25	390,589.00	1,937.83	19,173.61	12,531.50	155.00
CAMBRIDGE	109,694	785,974.93	373,970.91	337,970.04	1,157.40	17,874.94	13,995.85	41,005.79
LYNN	99,148	633,251.71	255,778.21	335,458.13	1,076.50	5,892.51	8,462.66	26,583.70
LAWRENCE	94,270	636,268.90	282,862.79	332,473.60	2,114.81	11,265.51	4,999.69	2,552.50
SOMERVILLE	93,091	477,701.46	199,543.62	242,282.96	514.20	4,490.89	9,500.55	21,369.24
BROCKTON	66,254	445,898.62	168,253.61	255,613.24	57.47	8,984.23	12,990.07	–
HOLYOKE	60,203	489,551.04	190,609.05	285,013.25	131.31	7,616.93	6,180.50	–
HAVERHILL	53,884	328,049.03	127,571.92	176,723.13	748.52	6,215.67	16,237.62	552.17
MALDEN	49,103	264,837.00	116,706.67	127,613.75	522.75	8,407.85	11,021.77	564.21
QUINCY	47,876	348,815.07	147,937.03	177,404.68	952.35	9,563.64	12,337.89	619.48
NEWTON	46,054	428,883.21	188,385.08	165,060.29	461.00	7,678.68	66,557.73	740.43
CHELSEA	43,184	301,024.75	116,275.02	158,538.03	200.00	9,075.76	3,298.09	13,637.85
SALEM	42,529	279,394.94	114,029.00	130,228.19	–	4,813.99	17,566.22	12,757.54
PITTSFIELD	41,763	212,943.03	107,248.51	87,312.49	774.17	6,344.72	4,007.99	7,255.15
FITCHBURG	41,029	267,507.22	99,588.17	150,446.99	810.93	3,872.67	10,884.29	1,904.17
EVERETT	40,120	250,241.56	103,108.81	129,190.34	242.60	8,384.61	2,009.70	7,305.50
MEDFORD	39,038	261,845.10	95,557.57	138,339.92	2,543.90	4,230.33	12,567.99	8,605.39
TAUNTON	37,137	231,591.86	95,906.42	117,192.40	–	1,715.99	8,554.16	8,222.89
CHICOPEE	36,214	206,854.68	83,689.73	117,005.08	–	4,634.87	1,500.00	25.00
WALTHAM	30,915	184,537.39	73,789.81	62,490.63	863.72	4,451.10	24,147.29	18,794.84
REVERE	28,823	172,580.60	62,630.72	94,452.01	–	3,782.81	5,377.20	6,337.86
GLOUCESTER	22,947	153,358.05	63,584.61	74,221.45	1,450.69	1,784.37	10,122.72	2,194.21
BEVERLY	22,561	172,591.30	73,295.33	82,679.71	–	3,767.35	4,579.23	8,269.68
NORTH ADAMS	22,282	98,046.58	51,946.03	41,289.42	–	2,071.16	648.68	2,091.29
NORTHAMPTON	21,951	112,577.53	40,781.08	63,215.59	798.00	3,488.25	4,219.61	75.00
LEOMINSTER	19,744	103,821.70	17,818.84	68,075.31	–	3,780.81	13,901.84	244.90
ATTLEBORO	19,731	117,879.56	34,821.12	76,086.54	400.42	2,290.51	3,793.47	487.50
PEABODY	19,552	138,468.90	46,277.16	65,859.00	–	2,949.90	15,664.54	7,718.30
WESTFIELD	18,604	79,480.33	35,772.69	38,448.03	–	1,889.75	3,369.86	–
MELROSE	18,204	94,570.17	38,355.73	40,448.87	–	3,236.53	12,279.37	249.67
WOBURN	16,574	85,522.47	34,865.00	42,745.37	406.75	1,768.45	5,494.36	242.54
NEWBURYPORT	15,618	73,708.63	35,988.73	29,797.98	–	998.77	6,523.15	400.00
MARLBOROUGH	15,028	85,535.09	28,610.53	39,728.01	1,472.61	2,580.32	13,143.62	–
38 Cities	**2,745,014**	**$20,939,605.98**	**$9,687,863.19**	**$9,819,329.81**	**$39,425.01**	**$635,447.15**	**$535,822.88**	**$221,717.94**

TABLE VII. — *Maintenance of Departments.* — Continued.

2 B. Police Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Horses and Care of Same	D Equipment and Repairs	E Fuel and Light	F Maintenance of Buildings and Grounds	G Other Expenses
BOSTON	$3,806,493.87	$3,451,950.87	$11,158.35	$144,168.07	$43,702.64	$98,945.33	$56,568.61
WORCESTER	672,907.37	621,520.88	–	27,419.97	7,138.83	6,212.42	10,615.27
SPRINGFIELD	487,572.71	449,173.69	–	11,453.50	4,090.65	9,479.54	13,375.33
NEW BEDFORD	473,262.35	447,424.21	–	8,628.94	4,130.29	7,567.73	5,511.18
FALL RIVER	404,150.14	382,892.03	808.80	4,923.44	4,720.83	2,488.81	8,316.23
LOWELL	337,917.25	315,106.91	148.15	13,370.96	2,363.23	4,611.40	2,316.60
CAMBRIDGE	373,970.91	358,152.03	–	10,086.95	1,512.17	858.95	3,360.81
LYNN	255,778.21	236,668.00	–	7,881.69	3,247.94	1,703.65	6,276.93
LAWRENCE	282,862.79	257,193.05	–	8,501.82	3,322.27	1,836.46	12,009.19
SOMERVILLE	199,543.62	189,925.10	–	4,114.39	1,897.25	2,304.63	1,302.25
BROCKTON	168,253.61	157,277.48	–	3,693.76	1,634.72	2,460.18	3,187.47
HOLYOKE	190,609.05	183,502.12	81.50	4,735.25	–	66.25	2,223.93
HAVERHILL	127,571.92	117,113.81	–	4,865.97	1,037.35	262.40	4,292.39
MALDEN	116,706.67	111,038.77	–	3,110.71	904.91	533.73	1,118.55
QUINCY	147,937.03	136,366.91	–	6,345.08	675.94	2,004.90	2,544.20
NEWTON	188,385.08	178,277.36	–	5,234.80	177.61	2,768.42	1,926.89
CHELSEA	116,275.02	109,490.66	–	1,339.67	2,367.01	2,295.26	782.42
SALEM	114,029.00	106,422.79	–	2,423.23	2,221.45	1,188.21	1,773.32
PITTSFIELD	107,248.51	100,774.00	–	3,304.09	1,153.82	460.47	1,556.13
FITCHBURG	99,588.17	91,859.44	–	2,047.91	1,789.79	1,166.78	2,724.25
EVERETT	103,108.81	99,184.86	–	1,895.05	935.57	241.07	852.26
MEDFORD	95,557.57	89,773.21	–	2,595.48	1,479.57	248.36	1,460.95
TAUNTON	95,906.42	90,088.20	–	1,642.15	1,558.21	672.46	1,945.40
CHICOPEE	83,689.73	77,977.98	–	4,282.57	57.73	183.29	1,188.16
WALTHAM	73,789.81	67,924.14	–	2,685.64	883.16	1,724.45	572.42
REVERE	62,630.72	58,264.86	–	2,172.74	1,019.31	55.68	1,118.13
GLOUCESTER	63,584.61	54,904.31	–	3,422.56	2,091.44	608.21	2,558.09
BEVERLY	73,295.33	66,967.81	–	1,738.81	1,167.24	1,654.64	1,766.83
NORTH ADAMS	51,946.03	48,241.52	–	967.10	412.09	813.93	1,511.39
NORTHAMPTON	40,781.08	36,715.44	–	188.37	669.23	343.56	2,864.48
LEOMINSTER	17,818.84	16,226.28	–	883.30	–	–	709.26
ATTLEBORO	34,821.12	30,371.75	–	1,744.49	367.47	387.23	1,950.18
PEABODY	46,277.16	41,429.67	–	3,128.57	159.55	349.79	1,209.58
WESTFIELD	35,772.69	32,841.84	–	1,701.38	178.46	272.05	778.96
MELROSE	38,355.73	34,424.36	–	2,653.06	–	–	1,278.31
WOBURN	34,865.00	31,949.00	–	2,524.12	23.59	67.38	300.91
NEWBURYPORT	35,988.73	33,194.09	275.75	398.87	516.22	1,248.29	355.51
MARLBOROUGH	28,610.53	25,025.16	–	1,894.72	856.25	247.79	586.61
38 Cities	**$9,687,863.19**	**$8,937,634.59**	**$12,472.55**	**$314,169.18**	**$100,463.79**	**$158,333.70**	**$164,789.38**

TABLE VII. — *Maintenance of Departments* — Continued.

2 C. Fire Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Horses and Care of Same	D Equipment and Repairs	E Hydrant Service	F Fuel and Light	G Maintenance of Buildings and Grounds	H Other Expenses
BOSTON	$3,035,475.25	$2,503,319.69	$24,291.79	$253,021.52	–	$96,245.64	$143,633.04	$14,963.57
WORCESTER	605,733.37	554,180.19	3,244.55	16,644.78	–	12,272.76	12,461.60	6,929.49
SPRINGFIELD	678,123.49	637,823.53	–	24,333.04	–	6,129.14	5,400.46	4,437.32
NEW BEDFORD	455,335.06	418,930.46	–	16,817.77	–	10,365.84	5,875.17	3,345.82
FALL RIVER	370,669.21	333,963.31	–	14,209.40	–	7,218.51	9,215.47	6,062.52
LOWELL	390,589.00	352,520.31	3,529.98	15,153.57	–	6,846.49	10,043.64	2,495.01
CAMBRIDGE	337,970.04	318,104.45	–	5,778.55	–	6,970.23	6,518.82	597.99
LYNN	335,458.13	313,898.31	–	8,938.62	–	8,996.50	2,904.91	719.79
LAWRENCE	332,473.60	286,108.06	1,109.02	28,763.05	$216.00	6,957.63	6,396.73	2,923.11
SOMERVILLE	242,282.96	217,082.91	1,477.99	7,727.58	–	7,915.87	7,444.47	634.14
BROCKTON	255,613.24	230,166.66	–	15,465.96	–	4,710.07	4,020.78	1,249.77
HOLYOKE	285,013.25	253,596.64	813.96	6,041.22	10,104.88	6,184.44	6,057.52	2,214.59
HAVERHILL	176,723.13	150,162.43	314.19	12,794.82	3,742.98	5,669.55	2,956.38	1,082.78
MALDEN	127,613.75	111,378.79	–	7,250.30	–	4,166.68	3,930.66	887.32
QUINCY	177,404.68	136,984.18	–	12,009.81	19,230.00	2,868.60	2,859.63	3,452.46
NEWTON	165,060.29	130,863.55	–	21,978.77	–	4,606.70	7,097.77	513.50
CHELSEA	158,538.03	136,774.64	2,209.59	8,986.54	2,492.00	4,078.12	3,855.84	141.30
SALEM	130,228.19	118,393.86	–	6,298.48	–	2,674.57	1,986.16	875.12
PITTSFIELD	87,312.49	77,380.75	–	4,440.62	–	3,025.89	1,371.29	1,093.94
FITCHBURG	150,446.99	137,286.01	1,317.93	4,619.86	–	4,042.54	2,722.08	458.57
EVERETT	129,190.34	115,132.18	1,358.95	8,219.13	–	1,911.75	981.10	1,587.23
MEDFORD	138,339.92	126,291.50	–	6,829.92	–	2,890.84	1,939.59	388.07
TAUNTON	117,192.40	105,730.32	–	3,481.17	–	4,028.25	2,419.73	1,532.93
CHICOPEE	117,005.08	96,418.45	–	9,655.24	6,570.00	1,750.95	1,771.95	838.49
WALTHAM	62,490.63	51,448.05	–	5,154.04	2,200.00	2,515.89	921.15	251.50
REVERE	94,452.01	86,106.55	1,088.07	4,380.53	–	1,591.22	268.14	1,017.50
GLOUCESTER	74,221.45	59,269.02	–	7,671.94	–	3,742.78	2,317.90	1,219.81
BEVERLY	82,679.71	69,752.50	–	4,196.66	–	4,261.01	4,058.17	411.37
NORTH ADAMS	41,289.42	35,857.75	609.71	1,701.65	–	455.25	2,429.95	235.11
NORTHAMPTON	63,215.59	52,400.21	–	3,881.83	–	2,148.78	1,699.00	3,085.77
LEOMINSTER	68,075.31	40,839.36	8.75	7,317.22	14,832.00	1,578.04	2,685.89	814.05
ATTLEBORO	76,086.54	51,084.83	–	5,192.04	14,940.00	2,166.17	498.84	2,204.66
PEABODY	65,859.00	50,969.17	1,985.08	5,135.61	1,830.42	2,561.21	2,333.53	1,043.98
WESTFIELD	38,448.03	34,584.75	–	2,733.32	–	697.08	326.48	106.40
MELROSE	40,448.87	34,848.15	–	2,746.03	–	1,121.72	649.93	1,083.04
WOBURN	42,745.37	36,360.05	–	4,119.72	–	1,344.96	645.97	274.67
NEWBURYPORT	29,797.98	12,483.23	7,291.41	3,979.94	3,532.00	1,271.52	848.59	391.29
MARLBOROUGH	39,728.01	28,552.05	672.89	1,612.62	6,760.00	1,046.42	601.36	482.67
38 Cities	**$9,819,329.81**	**$8,507,046.85**	**$51,323.86**	**$579,282.87**	**$86,450.28**	**$249,029.61**	**$274,149.69**	**$72,046.65**

Table VII. — *Maintenance of Departments* — Continued.

2 D, E, F, and G. Militia, Inspection, Forestry, and Other Protection of Persons and Property.

Cities.	Militia		Inspection			Forestry			Other Protection of Persons and Property		
	Armories	Rifle Ranges	Buildings	Wires	Sealer of Weights and Measures	Insect Pest Extermination	Planting and Trimming Trees	Forest Fires	Electrical Department	Pound and Dog Officers	Miscellaneous
Boston	$13,337.98	$3,073.97	$199,723.25	$84,924.77	$36,509.88	$23,486.06	$14,612.64	–	–	$4,193.85	$12,500.00
Worcester	–	2,059.44	11,275.00	9,152.55	14,821.78	9,881.93	30,421.60	–	–	600.00	10.96
Springfield	–	664.62	32,327.61	692.22	8,321.36	2,809.08	63,687.59	$100.00	–	–	25.00
New Bedford	156.18	210.14	9,653.90	14,285.07	11,192.54	10,356.78	9,962.21	–	–	–	1,826.33
Fall River	–	284.75	1,352.00	5,877.56	6,260.18	5,410.78	3,227.01	3,397.99	–	1,590.00	10.00
Lowell	–	1,937.83	5,832.63	4,436.71	8,904.27	8,298.93	4,232.57	–	–	5.00	150.00
Cambridge	–	1,157.40	9,348.00	–	8,526.94	6,000.00	7,995.85	–	$38,006.69	–	2,999.10
Lynn	–	1,076.50	–	–	5,892.51	4,449.18	4,013.48	–	23,590.75	1,800.00	1,192.95
Lawrence	554.81	1,560.00	3,853.10	2,762.77	4,649.64	4,999.69	–	–	–	2,007.50	545.00
Somerville	–	514.20	1,900.00	–	2,590.89	4,188.54	5,312.01	–	20,303.18	–	1,066.06
Brockton	–	57.47	1,783.00	3,105.71	4,095.52	6,880.21	6,109.86	–	–	–	–
Holyoke	–	131.31	1,986.20	2,030.73	3,600.00	394.46	5,019.73	766.31	–	–	–
Haverhill	–	748.52	2,593.62	1,815.63	1,806.42	10,467.79	5,769.83	–	–	552.17	–
Malden	–	522.75	4,819.59	1,500.00	2,088.26	7,097.15	3,924.62	–	–	–	564.21
Quincy	952.35	–	3,682.38	3,198.25	2,683.01	8,805.26	3,532.63	–	–	–	619.48
Newton	–	461.00	4,892.81	–	2,785.87	34,550.04	32,007.69	–	–	–	740.43
Chelsea	–	200.00	5,504.40	–	3,571.36	1,692.42	1,605.67	–	13,139.56	–	498.29
Salem	–	–	2,346.66	–	2,467.33	4,990.38	12,575.84	–	11,867.54	890.00	–
Pittsfield	–	774.17	2,067.60	1,575.33	[1] 2,701.79	–	1,936.22	2,071.77	6,870.15	385.00	–
Fitchburg	–	810.93	–	–	3,872.67	3,909.60	6,902.69	72.00	–	1,825.00	79.17
Everett	–	242.60	5,330.00	–	3,054.61	2,009.70	–	–	6,732.72	–	572.78
Medford	2,000.00	543.90	2,460.00	–	1,770.33	6,399.71	6,168.28	–	8,135.86	–	469.53
Taunton	–	–	–	–	1,715.99	5,140.94	3,413.22	–	6,246.89	1,860.00	116.00
Chicopee	–	–	1,950.00	150.00	2,534.87	–	1,500.00	–	–	–	25.00
Waltham	–	863.72	1,901.10	–	2,550.00	6,555.47	17,591.82	–	18,338.99	–	455.85
Revere	–	–	1,974.00	–	1,808.81	1,344.30	4,032.90	–	5,970.74	25.50	341.62
Gloucester	1,194.69	256.00	–	–	1,784.37	6,999.74	554.31	2,568.67	1,932.43	261.78	–
Beverly	–	–	1,973.91	–	1,793.44	4,279.23	300.00	–	7,926.43	343.25	–
North Adams	–	–	–	–	2,071.16	–	429.18	219.50	2,086.29	5.00	–
Northampton	–	798.00	1,295.95	1,000.00	1,192.30	1,060.00	1,756.70	1,402.91	–	–	75.00
Leominster	–	–	641.65	1,638.00	1,501.16	5,067.15	8,834.69	–	–	215.75	29.15
Attleboro	–	400.42	763.44	223.22	1,303.85	[2] 3,793.47	–	–	–	487.50	–
Peabody	–	–	1,150.00	–	1,799.90	7,267.90	6,974.86	1,421.78	7,394.25	324.05	–
Westfield	–	–	326.73	450.00	1,113.02	1,117.00	1,845.96	406.90	–	–	–
Melrose	–	–	634.25	1,714.76	887.52	3,748.22	8,531.15	–	–	17.00	232.67
Woburn	–	406.75	–	800.00	968.45	4,996.19	498.17	–	–	50.00	192.54
Newburyport	–	–	172.00	–	826.77	3,006.73	3,516.42	–	400.00	–	–
Marlborough	–	1,472.61	539.70	529.22	1,511.40	8,071.62	5,000.00	72.00	–	–	–
38 Cities	**$18,196.01**	**$21,229.00**	**$32o,054.48**	**$141,862.50**	**$167,530.17**	**$229,525.65**	**$293,797.40**	**$12,499.83**	**$178,942.47**	**$17,438.35**	**$25,337.12**

[1] Includes inspection of oil and petroleum.

[2] Includes planting and trimming trees.

TABLE VII. — *Maintenance of Departments* — Continued.

3. Health and Sanitation.

CITIES.	Population of 1920	A TOTAL EXPENSES	B Health	C Sanitation	D Other Health and Sanitation
BOSTON	748,060	$4,362,116.04	$885,670.25	$3,436,307.43	$40,138.36
WORCESTER	179,754	561,808.38	221,955.55	329,538.83	10,314.00
SPRINGFIELD	129,614	446,704.12	119,108.82	312,200.15	15,395.15
NEW BEDFORD	121,217	752,862.48	207,620.47	545,242.01	–
FALL RIVER	120,485	306,449.63	150,230.77	151,607.53	4,611.33
LOWELL	112,759	368,896.04	126,662.03	231,154.23	11,079.78
CAMBRIDGE	109,694	563,629.16	143,022.33	417,073.64	3,533.19
LYNN	99,148	310,406.45	95,881.64	212,477.36	2,047.45
LAWRENCE	94,270	404,703.39	120,130.45	277,664.07	6,908.87
SOMERVILLE	93,091	317,570.71	54,437.17	263,133.54	–
BROCKTON	66,254	291,248.12	89,743.92	192,007.43	9,496.77
HOLYOKE	60,203	279,238.49	120,668.10	143,605.50	14,964.89
HAVERHILL	53,884	163,552.36	78,558.06	84,994.30	–
MALDEN	49,103	176,503.22	42,288.79	131,964.90	2,249.53
QUINCY	47,876	226,593.47	77,515.21	143,040.43	6,037.83
NEWTON	46,054	244,625.79	44,312.90	200,075.36	237.53
CHELSEA	43,184	108,621.17	25,089.47	83,196.95	334.75
SALEM	42,529	174,329.35	35,103.84	137,927.01	1,298.50
PITTSFIELD	41,763	86,481.19	32,278.12	54,203.07	–
FITCHBURG	41,029	125,309.57	41,435.81	82,677.76	1,196.00
EVERETT	40,120	93,715.24	23,207.89	70,507.35	–
MEDFORD	39,038	122,915.21	12,550.46	99,078.39	11,286.36
TAUNTON	37,137	100,497.48	44,063.13	53,919.03	2,515.32
CHICOPEE	36,214	73,236.04	29,156.66	44,079.38	–
WALTHAM	30,915	100,595.31	28,744.89	71,850.42	–
REVERE	28,823	70,905.84	11,731.05	59,174.79	–
GLOUCESTER	22,947	50,730.39	32,769.95	17,960.44	–
BEVERLY	22,561	56,530.83	33,166.72	22,948.11	416.00
NORTH ADAMS	22,282	31,076.89	17,001.77	14,075.12	–
NORTHAMPTON	21,951	32,206.27	20,188.67	12,017.60	–
LEOMINSTER	19,744	19,412.96	13,529.69	5,883.27	–
ATTLEBORO	19,731	44,685.67	29,677.80	14,653.39	354.48
PEABODY	19,552	57,914.75	17,798.15	40,012.74	103.86
WESTFIELD	18,604	30,627.07	14,353.37	15,520.09	753.61
MELROSE	18,204	63,625.16	10,114.60	48,212.04	5,298.52
WOBURN	16,574	22,754.34	9,867.98	12,886.36	–
NEWBURYPORT	15,618	17,325.77	8,284.72	9,041.05	–
MARLBOROUGH	15,028	25,735.61	8,895.38	16,788.11	52.12
38 Cities	**2,745,014**	**$11,286,139.96**	**$3,076,816.58**	**$8,058,699.18**	**$150,624.20**

TABLE VII. — *Maintenance of Departments* — Continued.

3 B. Health.

CITIES.	A TOTAL EXPENSES	B General Expenses	C Quarantine and Contagious Disease Hospitals	D Tuberculosis	E Vital Statistics	F. INSPECTION: School Children	F. INSPECTION: Animals and Meat and Provisions	F. INSPECTION: Milk and Vinegar
BOSTON	$885,670.25	$214,646.86	$26,118.47	$403,246.75	$51,438.60	$119,446.61	$55,888.03	$14,884.93
WORCESTER	221,955.55	34,882.36	74,555.54	81,634.78	2,719.65	18,952.46	4,636.66	4,574.10
SPRINGFIELD	119,108.82	29,635.80	12,158.91	38,183.85	2,212.00	30,441.74	1,700.00	4,776.52
NEW BEDFORD	207,620.47	75,173.20	13,871.02	79,451.23	2,595.89	32,266.55	[1]4,262.58	–
FALL RIVER	150,230.77	27,061.51	34,758.97	75,026.65	2,067.65	4,000.00	4,717.67	2,598.32
LOWELL	126,662.03	24,417.96	17,091.91	57,573.54	2,362.85	18,778.58	1,624.66	4,812.53
CAMBRIDGE	143,022.33	32,178.86	20,890.23	53,966.07	996.75	24,805.89	5,909.84	4,274.69
LYNN	95,881.64	16,726.81	27,276.25	37,333.30	822.00	8,760.16	1,500.00	3,463.12
LAWRENCE	120,130.45	42,362.66	7,091.10	56,000.71	4,214.24	5,047.93	2,191.77	3,222.04
SOMERVILLE	54,437.17	12,330.45	[2]29,921.56	–	930.90	3,838.30	2,233.05	5,182.91
BROCKTON	89,743.92	17,176.99	8,560.51	47,204.29	984.60	9,321.61	4,036.36	2,459.56
HOLYOKE	120,668.10	42,541.18	32,740.09	31,684.75	976.67	6,817.89	2,250.00	3,657.52
HAVERHILL	78,558.06	11,688.69	23,816.97	30,135.89	818.43	9,765.58	1,127.50	1,205.00
MALDEN	42,288.79	5,026.58	22,049.07	7,575.80	495.05	5,475.69	[1]1,666.60	–
QUINCY	77,515.21	15,749.39	8,731.54	41,552.13	680.79	10,087.36	714.00	–
NEWTON	44,312.90	10,116.09	15,737.94	5,106.50	612.00	11,660.47	250.00	829.90
CHELSEA	25,089.47	8,651.73	3,557.63	7,344.64	828.47	3,232.05	215.20	1,259.75
SALEM	35,103.84	4,469.30	13,482.47	11,442.52	869.55	2,240.00	[1]2,600.00	–
PITTSFIELD	32,278.12	9,305.97	5,429.41	8,102.11	927.00	4,505.93	2,189.82	1,817.88
FITCHBURG	41,435.81	9,683.18	4,174.13	16,629.62	745.22	6,907.36	2,817.00	479.30
EVERETT	23,207.89	6,590.34	4,184.63	3,862.98	436.75	6,469.65	200.00	1,463.54
MEDFORD	12,550.46	5,188.28	2,306.02	587.68	485.50	3,132.98	350.00	500.00
TAUNTON	44,063.13	3,382.64	1,941.33	31,806.41	510.20	3,399.10	1,420.00	1,603.45
CHICOPEE	29,156.66	5,083.95	2,166.38	14,500.85	300.25	5,413.15	1,086.00	606.08
WALTHAM	28,744.89	6,211.05	14,066.30	1,925.86	449.85	3,699.76	900.00	1,492.07
REVERE	11,731.05	6,144.04	–	2,800.00	110.00	2,275.01	102.00	300.00
GLOUCESTER	32,769.95	2,514.85	–	25,106.76	404.12	3,447.53	[1]1,296.69	–
BEVERLY	33,166.72	7,494.77	2,608.77	14,886.37	245.75	5,896.16	310.00	1,724.90
NORTH ADAMS	17,001.77	5,495.04	1,194.99	3,585.64	387.33	4,083.67	1,855.10	400.00
NORTHAMPTON	20,188.67	5,737.94	3,008.89	6,204.35	349.25	3,606.14	900.00	382.10
LEOMINSTER	13,529.69	5,798.98	164.07	2,842.68	145.75	2,699.00	1,500.04	379.17
ATTLEBORO	29,677.80	2,033.48	1,403.18	21,065.59	325.55	3,200.00	900.00	750.00
PEABODY	17,798.15	3,360.21	753.00	8,321.52	383.58	2,300.90	1,478.94	1,200.00
WESTFIELD	14,353.37	4,481.54	387.38	6,080.96	269.00	2,030.32	904.17	200.00
MELROSE	10,114.60	4,133.66	2,442.50	1,091.44	397.00	1,350.00	200.00	500.00
WOBURN	9,867.98	4,320.51	691.49	1,327.74	164.15	2,397.34	650.00	316.75
NEWBURYPORT	8,284.72	1,454.02	22.03	4,733.00	151.67	350.00	850.00	724.00
MARLBOROUGH	8,895.38	1,843.91	178.29	3,904.73	264.75	1,903.70	600.00	200.00
38 Cities	**$3,076,816.58**	**$725,094.78**	**$439,532.97**	**$1,243,829.69**	**$84,078.76**	**$394,006.57**	**$118,033.68**	**$72,240.13**

[1] Includes inspection of milk and vinegar.

[2] Includes tuberculosis.

TABLE VII. — *Maintenance of Departments* — Continued.

3 C. Sanitation.

CITIES.	A TOTAL EXPENSES	B Sewer Maintenance and Operation	C Metropolitan Sewer Maintenance	D Refuse and Garbage Disposal	E Street Cleaning
BOSTON	$3,436,307.43	$448,002.78	$139,968.67	$1,908,232.49	$940,103.49
WORCESTER	329,538.83	110,055.28	–	120,138.03	99,345.52
SPRINGFIELD	312,200.15	15,268.67	–	188,795.01	108,136.47
NEW BEDFORD	545,242.01	94,558.78	–	282,408.03	168,275.20
FALL RIVER	151,607.53	8,281.44	–	102,510.28	40,815.81
LOWELL	231,154.23	4,266.07	–	124,779.59	102,108.57
CAMBRIDGE	417,073.64	24,306.42	50,280.10	251,077.51	91,409.61
LYNN	212,477.36	28,223.14	–	142,190.33	42,063.89
LAWRENCE	277,664.07	8,374.51	–	218,699.09	50,590.47
SOMERVILLE	263,133.54	9,356.19	42,676.63	170,641.06	40,459.66
BROCKTON	192,007.43	87,377.32	–	81,845.67	22,784.44
HOLYOKE	143,605.50	6,623.16	–	99,747.73	37,234.61
HAVERHILL	84,994.30	7,550.23	–	53,430.06	24,014.01
MALDEN	131,964.90	9,998.70	22,495.98	81,953.41	17,516.81
QUINCY	143,040.43	30,336.36	17,089.77	65,935.09	29,679.21
NEWTON	200,075.36	66,860.30	16,442.30	72,409.96	44,362.80
CHELSEA	83,196.95	6,621.20	19,780.46	34,407.98	22,387.31
SALEM	137,927.01	67,838.28	–	47,242.43	22,846.30
PITTSFIELD	54,203.07	29,797.09	–	6,696.04	17,709.94
FITCHBURG	82,677.76	27,066.23	–	23,472.53	32,139.00
EVERETT	70,507.35	6,061.06	18,379.82	32,468.30	13,598.17
MEDFORD	99,078.39	3,134.73	17,893.88	63,586.13	14,463.65
TAUNTON	53,919.03	15,559.71	–	12,410.09	25,949.23
CHICOPEE	44,079.38	5,906.35	–	24,713.01	13,460.02
WALTHAM	71,850.42	11,931.58	11,041.05	34,282.87	14,594.92
REVERE	59,174.79	14,641.72	13,206.03	23,320.79	8,006.25
GLOUCESTER	17,960.44	7,497.65	–	1,470.35	8,992.44
BEVERLY	22,948.11	4,492.39	–	10,721.42	7,734.30
NORTH ADAMS	14,075.12	4,096.96	–	3,338.16	6,640.00
NORTHAMPTON	12,017.60	6,801.02	–	1,925.08	3,291.50
LEOMINSTER	5,883.27	961.72	–	2,882.70	2,038.85
ATTLEBORO	14,653.39	3,271.03	–	2,424.00	8,958.36
PEABODY	40,012.74	26,695.59	–	4,296.00	9,021.15
WESTFIELD	15,520.09	4,298.86	–	1,793.28	9,427.95
MELROSE	48,212.04	10,300.30	8,346.69	18,365.98	11,199.07
WOBURN	12,886.36	1,984.27	7,603.47	676.50	2,622.12
NEWBURYPORT	9,041.05	489.15	–	4,144.40	4,407.50
MARLBOROUGH	16,788.11	9,825.93	–	2,300.95	4,661.23
38 Cities.	**$8,058,699.18**	**$1,228,712.17**	**$385,204.85**	**$4,321,732.33**	**$2,123,049.83**

TABLE VII. — *Maintenance of Departments* — Continued.

4. Highways.

CITIES.	Population of 1920	A TOTAL EXPENSES	B General Administration	C General Highway Expenditures	D Sidewalks and Curbing	E Snow and Ice Removal	F Sprinkling	G Lighting	H Other Expenses
BOSTON	748,060	$3,421,186.17	$159,602.44	$2,036,944.67	$126,897.35	$227,622.73	$117,359.11	$733,699.09	$19,060.78
WORCESTER	179,754	790,561.18	17,563.80	357,182.34	25,272.12	50,461.33	110,685.80	225,550.87	3,844.92
SPRINGFIELD	129,614	676,787.81	32,945.76	387,273.70	16,273.42	36,189.86	41,904.06	157,022.25	5,178.76
NEW BEDFORD	121,217	406,900.15	22,984.45	178,737.96	73,595.93	9,018.44	–	116,288.28	6,275.09
FALL RIVER	120,485	457,789.81	15,553.22	243,871.60	9,424.10	4,876.42	55,774.57	125,479.12	2,810.78
LOWELL	112,759	547,830.10	8,428.54	264,679.64	12,335.68	96,221.82	34,589.21	131,113.71	461.50
CAMBRIDGE	109,694	367,300.14	9,247.42	212,425.31	2,950.46	47,225.45	12,665.65	79,455.27	3,330.58
LYNN	99,148	313,830.57	9,223.16	147,331.19	34,009.74	23,990.64	24,924.06	74,001.78	350.00
LAWRENCE	94,270	285,670.60	4,434.36	148,420.05	12,759.04	44,989.96	9,559.13	65,508.06	–
SOMERVILLE	93,091	189,121.65	6,645.11	53,723.85	8,704.23	9,451.92	33,378.35	76,293.44	924.75
BROCKTON	66,254	177,767.74	9,447.40	75,061.47	13,000.00	5,465.41	9,458.50	62,432.40	2,902.56
HOLYOKE	60,203	157,534.30	2,932.66	72,523.92	5,778.17	22,128.34	10,222.20	39,532.07	4,416.94
HAVERHILL	53,884	196,076.18	6,280.96	102,868.77	10,133.62	18,147.24	12,868.56	44,982.39	794.64
MALDEN	49,103	148,277.09	10,821.68	45,016.94	1,566.19	10,089.39	37,004.36	41,744.86	2,033.67
QUINCY	47,876	241,110.76	2,290.66	132,880.34	10,994.63	11,759.66	34,691.50	47,518.57	975.40
NEWTON	46,054	454,466.43	12,550.24	250,755.01	16,245.87	46,046.67	45,978.82	74,064.65	8,825.17
CHELSEA	43,184	96,300.24	950.75	40,223.93	1,435.03	4,480.59	13,704.29	35,505.65	–
SALEM	42,529	189,787.79	9,336.31	112,536.48	8,323.61	9,413.98	9,422.54	40,343.07	411.80
PITTSFIELD	41,763	129,814.87	2,632.65	39,548.13	6,482.79	6,457.65	21,786.65	52,224.04	682.96
FITCHBURG	41,029	173,499.47	[1]–	88,044.02	6,190.17	22,581.40	6,885.27	49,006.33	792.28
EVERETT	40,120	87,520.33	2,280.00	30,949.60	4,280.94	9,271.93	11,796.65	28,941.21	–
MEDFORD	39,038	109,908.95	4,832.85	48,988.83	2,955.20	7,399.41	18,325.95	26,807.25	599.46
TAUNTON	37,137	127,093.08	3,430.94	76,197.51	8,161.92	4,713.30	2,641.88	31,000.00	947.53
CHICOPEE	36,214	107,174.81	4,761.14	57,181.50	3,514.39	8,363.05	5,113.49	28,168.36	72.88
WALTHAM	30,915	141,519.30	4,500.00	60,278.38	1,841.87	23,986.67	15,676.76	34,558.96	676.66
REVERE	28,823	44,486.34	1,700.00	22,169.82	1,500.00	1,616.52	–	17,500.00	–
GLOUCESTER	22,947	108,962.93	2,826.29	60,199.66	2,453.96	3,998.39	10,000.76	29,027.38	456.49
BEVERLY	22,561	140,231.89	296.29	69,660.10	3,702.43	4,834.37	7,500.00	53,535.14	703.56
NORTH ADAMS	22,282	84,119.10	–	41,876.59	6,667.12	1,000.00	6,942.66	27,632.73	–
NORTHAMPTON	21,951	76,566.71	5,064.40	29,105.97	3,816.90	14,016.08	3,998.75	20,223.55	341.06
LEOMINSTER	19,744	71,803.45	2,727.88	42,224.47	1,572.86	5,452.76	5,457.49	14,078.99	289.00
ATTLEBORO	19,731	79,650.72	–	40,771.69	3,183.78	2,834.45	11,628.38	21,139.72	92.70
PEABODY	19,552	55,251.02	3,098.34	36,648.07	946.21	4,870.58	3,353.75	5,434.14	899.93
WESTFIELD	18,604	86,693.11	2,936.75	52,004.38	4,801.98	6,396.38	6,799.36	13,000.00	754.26
MELROSE	18,204	96,454.55	3,000.00	38,168.29	6,066.19	10,144.20	13,692.30	24,398.49	985.08
WOBURN	16,574	44,359.13	20.84	24,517.99	84.51	1,558.22	–	17,254.63	922.94
NEWBURYPORT	15,618	45,487.81	2,201.11	16,320.80	832.08	2,141.55	6,445.78	16,960.87	585.62
MARLBOROUGH	15,028	60,268.67	3,543.19	33,435.97	765.11	5,443.33	–	16,967.65	113.42
38 Cities	**2,745,014**	**$10,989,164.95**	**$391,091.59**	**$5,770,748.94**	**$459,519.60**	**$824,660.09**	**$772,236.59**	**$2,698,394.97**	**$72,513.17**

[1] Included in Board of Public Works.

TABLE VII. — *Maintenance of Departments* — Continued.

5. Charities.

CITIES.	Population of 1920	A TOTAL EXPENSES	B General Administration	C Almshouse	D Outside Relief by City	E Relief given by Other Cities and Towns	F. MOTHERS' AID: By City	F. MOTHERS' AID: By Other Cities and Towns	G Municipal General Hospitals	H Other Expenses
BOSTON	748,060	$3,436,847.91	$124,488.25	$375,520.26	$625,601.93	$16,485.27	$734,670.41	$15,305.07	$1,301,274.02	[1] $243,502.70
WORCESTER	179,754	790,500.01	16,375.37	57,294.69	181,871.61	14,075.31	76,082.85	1,127.33	443,672.85	–
SPRINGFIELD	129,614	190,801.40	15,658.57	63,310.34	85,389.66	1,895.79	23,442.50	1,104.54	–	–
NEW BEDFORD	121,217	377,900.76	18,324.18	81,008.73	197,197.37	12,697.10	66,057.40	2,615.98	–	–
FALL RIVER	120,485	349,016.27	10,721.47	66,519.23	100,001.10	5,284.62	38,950.75	2,484.16	125,054.94	–
LOWELL	112,759	308,867.19	6,955.58	139,236.71	68,280.36	2,215.85	90,765.09	1,413.60	–	–
CAMBRIDGE	109,694	353,225.79	11,739.14	37,935.64	101,025.32	7,672.15	89,330.00	2,461.62	103,061.92	–
LYNN	99,148	257,953.32	7,715.77	38,871.14	142,759.20	7,831.73	57,958.48	2,817.00	–	–
LAWRENCE	94,270	213,052.64	6,667.71	97,036.27	61,697.94	1,303.98	45,195.07	1,151.67	–	–
SOMERVILLE	93,091	113,019.37	4,813.28	17,886.57	41,514.31	4,172.23	37,266.00	7,366.98	–	–
BROCKTON	66,254	172,056.89	5,074.45	37,626.02	88,787.63	2,777.13	31,967.72	2,558.76	–	3,265.18
HOLYOKE	60,203	186,173.46	9,087.15	56,849.95	96,038.29	6,094.23	17,253.67	850.17	–	–
HAVERHILL	53,884	239,906.93	5,002.37	35,948.94	48,308.87	700.10	27,343.40	1,213.00	121,390.25	–
MALDEN	49,103	92,363.27	4,074.66	12,949.43	32,105.12	4,512.37	37,190.00	1,531.69	–	–
QUINCY	47,876	168,016.99	3,867.40	7,606.56	28,855.28	1,716.82	18,015.52	3,444.97	104,510.44	–
NEWTON	46,054	70,080.22	5,811.14	10,717.69	22,470.23	1,860.56	27,965.55	855.23	–	399.82
CHELSEA	43,184	134,610.48	4,674.51	–	78,377.64	5,440.95	42,309.44	3,807.94	–	–
SALEM	42,529	129,446.51	3,916.64	21,623.14	65,539.84	6,854.97	30,426.61	282.51	–	802.80
PITTSFIELD	41,763	46,876.00	4,975.24	11,039.61	24,430.96	–	6,430.19	–	–	–
FITCHBURG	41,029	230,849.92	5,243.09	16,804.30	58,657.68	2,494.87	23,717.68	881.29	123,051.01	–
EVERETT	40,120	91,555.83	4,239.36	–	47,521.93	4,027.43	31,481.63	2,566.29	1,719.19	–
MEDFORD	39,038	59,356.53	3,391.29	18,629.63	20,902.33	2,175.78	12,954.00	1,303.50	–	–
TAUNTON	37,137	76,852.24	2,105.88	21,484.83	28,890.81	3,467.87	20,902.85	–	–	–
CHICOPEE	36,214	77,319.93	3,907.36	16,052.97	37,888.67	6,105.80	13,365.13	–	–	–
WALTHAM	30,915	61,518.27	1,986.61	7,376.94	21,866.60	1,056.74	28,660.71	570.67	–	–
REVERE	28,823	37,121.76	3,019.91	–	19,790.99	1,180.53	12,000.43	1,129.90	–	–
GLOUCESTER	22,947	87,828.45	2,643.74	17,557.56	42,529.26	2,629.00	15,446.07	1,251.39	–	5,771.43
BEVERLY	22,561	94,375.65	3,582.18	12,658.19	60,098.26	3,854.32	13,659.40	523.30	–	–
NORTH ADAMS	22,282	30,280.72	2,457.50	9,393.00	15,442.27	498.00	707.62	1,782.33	–	–
NORTHAMPTON	21,951	28,209.34	3,402.94	6,282.29	11,732.85	1,173.26	5,618.00	–	–	–
LEOMINSTER	19,744	28,479.82	2,261.38	9,506.19	10,978.27	2,174.54	3,559.44	–	–	–
ATTLEBORO	19,731	41,679.06	3,606.92	4,927.82	10,811.26	1,381.27	12,027.59	547.87	8,376.33	–
PEABODY	19,552	49,604.24	3,299.17	12,522.41	19,461.82	1,742.71	11,611.01	967.12	–	–
WESTFIELD	18,604	41,451.83	3,365.69	11,633.46	18,694.71	1,493.46	6,264.51	–	–	–
MELROSE	18,204	19,244.06	1,240.48	–	9,016.88	4,719.70	4,267.00	–	–	–
WOBURN	16,574	43,721.67	2,156.60	4,604.18	22,702.10	1,485.99	10,838.27	1,934.53	–	–
NEWBURYPORT	15,618	29,809.46	1,121.28	9,893.22	11,299.03	1,930.93	5,565.00	–	–	–
MARLBOROUGH	15,028	18,553.87	1,690.88	7,042.06	5,095.39	689.43	4,036.11	–	–	–
38 Cities	**2,745,014**	**$8,778,528.06**	**$324,665.14**	**$1,355,349.97**	**$2,563,633.77**	**$147,872.79**	**$1,735,303.10**	**$65,850.41**	**$2,332,110.95**	**$253,741.93**

[1] Includes the following expenses: Children's Institutions Department, $168,937.78; Suffolk School for Boys, $2,203.90; Steamers Monitor and Geo. A. Hibbard, $70,310.93; Children's excursions, $2,050.09.

TABLE VII. — *Maintenance of Departments* — Continued.

6. Soldiers' Benefits.

CITIES.	Population of 1920	A TOTAL EXPENSES	B General Administration	C State Aid	D Military Aid	E Soldiers' Burials	F Soldiers' Relief
BOSTON	748,060	$1,048,857.09	$54,178.17	$44,199.00	$53,150.00	$6,606.42	$890,723.50
WORCESTER	179,754	33,796.90	466.17	11,467.00	6,175.25	120.00	15,568.48
SPRINGFIELD	129,614	43,323.96	3,660.37	7,718.00	6,944.00	50.00	24,951.59
NEW BEDFORD	121,217	72,015.92	3,786.82	7,168.00	2,708.00	252.25	58,100.85
FALL RIVER	120,485	31,974.31	951.15	4,168.00	6,705.00	120.00	20,030.16
LOWELL	112,759	74,533.80	4,231.09	6,561.00	8,707.00	357.00	54,677.71
CAMBRIDGE	109,694	84,230.89	7,073.08	6,530.00	9,502.00	120.00	61,005.81
LYNN	99,148	84,330.18	6,207.32	15,640.00	10,186.00	663.81	51,633.05
LAWRENCE	94,270	21,384.00	400.00	2,252.00	2,944.00	60.00	15,728.00
SOMERVILLE	93,091	45,666.59	1,332.63	8,262.00	4,412.00	51.67	31,608.29
BROCKTON	66,254	28,589.88	325.00	8,586.00	3,694.25	140.30	15,844.33
HOLYOKE	60,203	9,367.72	300.00	1,452.00	326.00	60.00	7,229.72
HAVERHILL	53,884	27,426.95	1,237.63	6,410.00	1,015.00	240.00	18,524.32
MALDEN	49,103	25,679.28	1,592.71	5,574.00	2,592.00	210.00	15,710.57
QUINCY	47,876	12,631.68	–	2,900.00	608.00	295.00	8,828.68
NEWTON	46,054	11,171.50	–	1,984.00	1,400.00	120.00	7,667.50
CHELSEA	43,184	46,598.49	2,673.54	2,280.00	1,640.00	243.45	39,761.50
SALEM	42,529	48,935.26	935.54	6,600.00	3,054.50	60.00	38,285.22
PITTSFIELD	41,763	10,733.00	–	3,407.00	–	180.00	7,146.00
FITCHBURG	41,029	27,911.00	823.65	2,373.00	1,775.00	205.13	22,734.22
EVERETT	40,120	22,271.45	–	2,612.00	1,462.00	120.00	18,077.45
MEDFORD	39,038	15,223.46	300.00	2,886.00	626.00	62.50	11,348.96
TAUNTON	37,137	8,469.21	300.00	3,414.00	930.00	120.00	3,705.21
CHICOPEE	36,214	3,331.07	79.94	292.00	216.00	–	2,743.13
WALTHAM	30,915	14,710.71	12.04	2,332.00	1,684.00	45.67	10,637.00
REVERE	28,823	14,109.08	596.08	1,768.00	1,754.00	–	9,991.00
GLOUCESTER	22,947	41,463.79	1,001.67	3,890.00	7,482.00	60.00	29,030.12
BEVERLY	22,561	34,499.83	–	5,020.50	2,268.00	450.00	26,761.33
NORTH ADAMS	22,282	2,907.40	–	1,410.00	504.50	–	992.90
NORTHAMPTON	21,951	5,165.62	–	1,844.50	–	–	3,321.12
LEOMINSTER	19,744	6,824.95	304.00	1,696.00	910.00	–	3,914.95
ATTLEBORO	19,731	4,996.25	220.00	1,448.00	110.00	236.00	2,982.25
PEABODY	19,552	13,429.42	1,334.77	2,286.00	3,164.00	–	6,644.65
WESTFIELD	18,604	3,995.00	–	2,882.00	156.00	–	957.00
MELROSE	18,204	8,255.26	504.91	1,950.00	400.00	401.00	4,999.35
WOBURN	16,574	7,317.59	–	1,242.00	1,370.00	–	4,705.59
NEWBURYPORT	15,618	11,365.66	415.07	4,990.00	345.00	180.00	5,435.59
MARLBOROUGH	15,028	8,102.77	109.00	3,094.00	1,208.00	60.00	3,631.77
38 Cities	**2,745,014**	**$2,015,596.92**	**$95,352.35**	**$200,588.00**	**$152,127.50**	**$11,890.20**	**$1,555,638.87**

TABLE VII. — *Maintenance of Departments* — Continued.

7. Schools.

CITIES.	Population of 1920	A	B. GENERAL EXPENSES			C	D	E
		TOTAL EXPENSES	Administrative Salaries	Other General Salaries	Other General Expenses	Teachers' Salaries	Text Books and Supplies	Tuition
BOSTON	748,060	$11,864,562.06	$40,000.00	$192,667.98	$63,749.46	$8,718,923.27	$543,570.61	$37,030.00
WORCESTER	179,754	2,591,406.10	19,658.24	36,187.16	5,860.11	2,002,652.60	145,722.51	–
SPRINGFIELD	129,614	2,365,856.55	6,746.84	26,827.92	8,749.51	1,770,925.50	132,303.55	–
NEW BEDFORD	121,217	1,500,361.58	12,016.90	19,778.06	15,728.96	1,120,074.17	91,563.25	–
FALL RIVER	120,485	1,484,586.59	8,400.00	20,089.30	9,830.11	1,125,936.20	79,061.19	907.95
LOWELL	112,759	1,269,689.41	5,000.00	20,262.28	6,665.29	876,872.77	87,540.61	–
CAMBRIDGE	109,694	1,288,845.23	10,390.00	27,982.99	8,868.13	997,288.50	52,368.03	2,422.24
LYNN	99,148	1,067,003.98	6,901.92	11,765.72	3,659.36	736,619.08	78,085.59	1,480.37
LAWRENCE	94,270	989,514.69	4,900.00	15,460.00	2,278.88	744,405.08	32,601.94	–
SOMERVILLE	93,091	960,324.03	5,000.00	8,875.54	2,802.70	737,697.74	32,293.21	1,959.50
BROCKTON	66,254	831,144.51	5,000.00	7,613.18	5,023.11	604,432.49	56,117.00	272.82
HOLYOKE	60,203	825,403.14	7,550.00	13,200.30	5,922.97	605,066.55	26,452.05	–
HAVERHILL	53,884	606,771.75	6,000.00	4,474.06	4,348.93	439,760.37	31,704.12	200.00
MALDEN	49,103	514,885.22	4,650.00	4,687.86	3,161.33	401,753.06	23,157.86	2,162.53
QUINCY	47,876	685,662.59	5,500.00	5,897.50	3,284.16	537,116.53	44,190.47	343.65
NEWTON	46,054	936,059.00	13,533.34	16,039.13	5,587.44	671,556.31	46,495.32	445.79
CHELSEA	43,184	522,199.20	4,000.00	4,190.52	2,134.44	401,479.75	25,140.71	1,009.08
SALEM	42,529	449,612.45	4,080.00	8,318.85	1,977.32	288,377.65	25,233.29	1,961.77
PITTSFIELD	41,763	559,609.12	5,500.08	4,767.46	2,816.16	420,189.99	29,256.70	1,215.00
FITCHBURG	41,029	481,335.19	4,500.00	8,659.00	3,037.20	368,285.34	23,416.74	705.08
EVERETT	40,120	540,476.32	6,300.00	4,794.42	1,245.09	418,933.92	27,648.89	1,943.23
MEDFORD	39,038	504,285.84	4,500.00	7,038.27	2,126.25	382,668.52	29,119.66	3,022.75
TAUNTON	37,137	397,802.64	4,278.18	3,908.01	2,441.00	292,408.88	15,268.60	547.60
CHICOPEE	36,214	398,479.05	4,797.23	5,731.59	3,526.24	275,054.23	23,752.31	145.55
WALTHAM	30,915	310,955.45	3,500.00	4,341.32	1,622.96	226,041.62	15,734.44	5,475.18
REVERE	28,823	448,640.33	4,500.00	6,343.75	3,911.69	345,837.02	27,258.75	633.12
GLOUCESTER	22,947	301,759.90	4,548.76	4,144.43	2,392.55	210,165.41	16,096.79	–
BEVERLY	22,561	377,091.37	3,900.00	7,926.90	1,216.13	286,808.32	16,722.79	–
NORTH ADAMS	22,282	242,604.70	3,950.00	2,848.00	1,277.66	178,296.99	11,998.56	200.00
NORTHAMPTON	21,951	288,219.55	4,500.00	2,796.00	1,039.55	215,034.50	13,824.51	598.81
LEOMINSTER	19,744	206,018.27	3,600.00	3,539.33	1,791.51	139,492.51	14,872.84	3,189.95
ATTLEBORO	19,731	279,453.25	3,600.00	4,426.00	1,769.51	207,976.65	9,699.65	396.32
PEABODY	19,552	236,766.03	3,499.92	2,959.48	1,872.19	168,265.69	8,794.57	50.00
WESTFIELD	18,604	253,302.01	3,250.00	3,550.00	1,866.97	189,113.96	13,097.11	403.75
MELROSE	18,204	255,638.11	4,000.00	1,884.80	1,491.02	186,140.65	15,220.45	3,068.64
WOBURN	16,574	187,080.20	3,510.00	2,259.44	750.27	138,158.13	11,219.88	1,242.75
NEWBURYPORT	15,618	125,118.66	3,000.00	2,838.83	1,070.07	85,362.68	6,864.91	–
MARLBOROUGH	15,028	140,265.30	3,400.00	2,602.50	440.14	100,267.96	6,208.28	1,469.45
38 Cities	**2,745,014**	**$37,288,789.37**	**$251,961.41**	**$531,677.88**	**$197,336.37**	**$27,615,440.59**	**$1,889,677.74**	**$74,502.88**

TABLE VII. — *Maintenance of Departments* — Continued.

7. *Schools* — Concluded.

CITIES.	F Transportation	G Support of Truants	H Janitors' Services	I Fuel and Light	J Maintenance of Buildings and Grounds	K Furniture and Furnishings	L Rent	M Other Expenses
BOSTON	$19,736.80	–	$595,700.64	$390,643.05	$917,194.98	$242,570.96	$68,423.09	$34,351.22
WORCESTER	3,200.00	$4,100.53	153,041.18	100,106.17	109,591.10	2,566.95	2,070.00	6,649.55
SPRINGFIELD	7,747.45	1,623.71	175,808.06	74,274.70	81,254.00	21,469.47	450.00	57,675.84
NEW BEDFORD	3,517.03	544.66	90,389.56	49,724.38	69,922.45	6,407.10	4,200.00	16,495.06
FALL RIVER	7,577.20	1,425.35	104,207.77	51,632.76	48,316.54	2,003.96	7,925.00	17,273.26
LOWELL	1,448.01	1,192.26	120,339.20	47,347.87	66,946.70	4,033.43	905.00	31,135.99
CAMBRIDGE	1,038.80	195.43	80,484.07	47,840.53	40,264.52	3,378.79	–	16,323.20
LYNN	1,450.00	3,468.00	71,669.84	46,645.87	87,109.84	6,921.69	–	11,226.70
LAWRENCE	–	1,871.17	67,057.52	37,569.12	70,360.67	3,869.77	3,260.85	5,879.69
SOMERVILLE	–	863.42	58,143.59	49,954.92	52,734.62	6,752.39	–	3,246.40
BROCKTON	2,876.59	386.06	51,202.60	47,888.61	47,573.37	–	–	2,758.68
HOLYOKE	4,650.00	1,172.86	56,306.57	41,977.46	54,951.45	4,260.77	960.00	2,932.16
HAVERHILL	10,257.00	1,337.14	36,174.89	41,358.15	24,845.31	2,081.09	–	4,230.69
MALDEN	–	–	28,583.48	23,602.45	22,552.31	196.00	–	378.34
QUINCY	4,223.82	413.50	32,779.32	24,703.00	18,645.83	3,098.74	900.00	4,566.07
NEWTON	6,937.56	547.17	47,636.95	43,228.42	73,925.56	9,154.61	234.00	737.40
CHELSEA	–	113.58	34,121.76	22,280.06	25,941.84	1,461.96	–	325.50
SALEM	1,995.00	1,575.79	34,927.51	18,023.93	22,936.56	316.86	–	39,887.92
PITTSFIELD	8,977.00	90.85	33,196.03	25,231.00	27,008.96	–	449.00	910.89
FITCHBURG	6,689.58	666.66	38,317.66	18,820.95	7,370.90	–	–	866.08
EVERETT	–	326.78	37,721.50	16,715.18	21,375.63	1,295.05	–	2,176.63
MEDFORD	35.75	325.71	27,301.98	33,044.63	11,772.59	2,888.47	–	441.26
TAUNTON	8,134.75	574.33	21,115.45	33,496.17	13,112.65	245.66	225.00	2,046.36
CHICOPEE	6,715.80	614.00	29,947.47	17,867.24	22,463.99	1,870.44	2,110.00	3,882.96
WALTHAM	4,253.10	171.72	17,128.14	18,012.30	12,850.24	737.63	–	1,086.80
REVERE	1,525.50	–	32,716.04	15,006.69	9,323.33	573.88	160.00	850.56
GLOUCESTER	2,987.95	364.00	24,063.05	12,782.39	14,673.78	382.05	1,871.22	7,287.52
BEVERLY	7,342.98	200.86	22,243.79	18,450.48	11,657.98	–	36.00	585.14
NORTH ADAMS	1,973.40	–	14,915.66	13,986.34	8,999.58	997.39	175.00	2,986.12
NORTHAMPTON	2,293.21	–	13,400.95	18,101.85	12,911.16	495.27	183.00	3,040.74
LEOMINSTER	12,621.45	–	14,786.52	6,412.77	4,664.78	655.56	–	391.05
ATTLEBORO	6,339.38	–	17,700.29	13,316.28	11,033.25	605.00	–	2,590.92
PEABODY	5,613.70	336.86	22,237.01	9,346.24	6,205.68	101.99	–	7,482.70
WESTFIELD	3,657.50	–	11,426.87	12,934.11	9,391.86	1,322.16	–	3,287.72
MELROSE	1,100.00	88.57	16,274.86	12,883.28	11,102.30	1,521.65	–	861.89
WOBURN	480.00	–	9,386.08	7,503.57	9,536.87	1,366.24	200.00	1,466.97
NEWBURYPORT	894.47	166.78	7,584.35	9,501.90	5,613.06	1,630.29	–	591.32
MARLBOROUGH	4,617.05	28.29	7,700.00	8,118.50	4,351.24	13.15	–	1,048.74
38 Cities	**$162,907.83**	**$24,786.04**	**$2,257,738.21**	**$1,480,333.32**	**$2,070,487.48**	**$337,246.42**	**$94,737.16**	**$299,956.04**

TABLE VII. — *Maintenance of Departments* — Continued.

8. Libraries.

CITIES.	Population of 1920	A TOTAL EXPENSES	B Salaries and Wages	C Books, Periodicals, etc.	D Binding	E Fuel and Light	F Buildings	G Other Expenses
BOSTON	748,060	$747,529.20	$475,141.92	$123,367.56	$59,791.54	$31,905.56	$37,503.77	$19,818.85
WORCESTER	179,754	133,179.65	86,232.94	20,929.58	7,350.33	6,558.21	5,798.25	6,310.34
SPRINGFIELD	129,614	149,720.00	–	–	–	–	–	[1] 149,720.00
NEW BEDFORD	121,217	75,030.45	48,948.77	12,409.81	3,407.75	1,273.88	5,013.30	3,976.94
FALL RIVER	120,485	61,604.80	36,922.91	10,930.34	3,941.39	4,160.23	3,969.95	1,679.98
LOWELL	112,759	34,746.61	20,967.83	6,995.63	1,662.39	987.79	1,318.49	2,814.48
CAMBRIDGE	109,694	58,955.18	37,948.86	9,825.85	3,201.17	2,434.61	3,855.53	1,689.16
LYNN	99,148	58,654.71	35,614.92	10,769.97	4,409.34	4,084.57	2,795.27	980.64
LAWRENCE	94,270	43,633.29	25,320.64	8,637.32	2,777.27	1,845.86	2,961.33	2,090.87
SOMERVILLE	93,091	63,321.57	40,481.50	11,493.22	2,695.71	4,353.71	847.59	3,449.84
BROCKTON	66,254	35,630.13	18,417.23	7,002.00	1,670.91	3,702.48	3,242.56	1,594.95
HOLYOKE	60,203	38,670.65	–	–	–	–	–	[1] 38,670.65
HAVERHILL	53,884	38,353.66	21,289.30	5,904.21	2,131.56	1,986.98	4,217.20	2,824.41
MALDEN	49,103	37,540.31	19,021.96	6,785.05	1,952.79	1,321.27	3,651.47	4,807.77
QUINCY	47,876	36,206.72	18,848.99	8,087.88	1,776.95	1,700.52	3,957.84	1,834.54
NEWTON	46,054	62,409.67	28,252.69	12,371.46	2,786.92	3,788.14	9,389.00	5,821.46
CHELSEA	43,184	17,902.66	8,363.48	4,864.92	1,148.99	1,616.38	1,196.59	712.30
SALEM	42,529	28,069.81	16,712.90	5,447.30	1,015.09	2,347.30	624.62	1,922.60
PITTSFIELD	41,763	20,000.00	–	–	–	–	–	[1] 20,000.00
FITCHBURG	41,029	14,609.43	8,283.10	2,653.96	508.03	1,061.86	1,215.92	886.56
EVERETT	40,120	22,041.99	10,844.45	4,766.67	1,288.27	1,581.22	2,201.25	1,360.13
MEDFORD	39,038	18,843.44	8,450.96	5,342.66	747.55	764.12	2,146.53	1,391.62
TAUNTON	37,137	18,102.97	8,955.02	4,999.80	313.35	1,693.49	1,483.94	657.37
CHICOPEE	36,214	14,339.38	7,644.11	3,390.35	857.53	684.99	918.63	843.77
WALTHAM	30,915	33,071.89	17,025.75	6,978.41	1,874.09	2,923.27	1,735.13	2,535.24
REVERE	28,823	6,838.23	3,970.00	1,340.40	259.60	418.31	38.05	811.87
GLOUCESTER	22,947	–	–	–	–	–	–	–
BEVERLY	22,561	20,684.27	9,438.17	6,225.46	406.27	2,028.00	1,011.80	1,574.57
NORTH ADAMS	22,282	11,791.27	5,551.03	3,379.42	62.87	1,039.41	1,417.92	340.62
NORTHAMPTON	21,951	36,368.07	16,049.79	9,232.03	2,785.51	2,313.08	2,973.65	3,014.01
LEOMINSTER	19,744	8,997.04	6,301.67	1,520.87	136.00	473.01	208.17	357.32
ATTLEBORO	19,731	13,420.44	7,664.24	2,304.07	899.72	1,052.72	699.78	799.91
PEABODY	19,552	–	–	–	–	–	–	–
WESTFIELD	18,604	12,214.21	–	–	–	–	–	[1] 12,214.21
MELROSE	18,204	14,115.35	7,147.53	3,336.98	599.99	721.62	1,408.25	900.98
WOBURN	16,574	13,982.44	8,177.84	2,966.17	242.40	1,107.62	372.62	1,115.79
NEWBURYPORT	15,618	10,491.09	6,568.12	1,333.84	362.48	1,175.48	63.94	987.23
MARLBOROUGH	15,028	6,189.62	3,924.80	1,340.41	138.45	496.70	129.02	160.24
38 Cities	**2,745,014**	**$2,017,260.20**	**$1,074,483.42**	**$326,933.60**	**$113,202.21**	**$93,602.39**	**$108,367.36**	**$300,671.22**

[1] Appropriation.

TABLE VII. — *Maintenance of Departments* — Continued.

9. Recreation.

CITIES.	Population of 1920	A TOTAL EXPENSES	B General Administration	C. PARKS AND GARDENS		D	E	F. CELEBRATIONS AND ENTERTAINMENTS		
				Maintenance	Metropolitan Park Maintenance	Playgrounds and Gymnasia	Bathhouses and Beaches	Fourth of July	Labor Day	Band Concerts, etc.
BOSTON	748,060	$2,037,048.37	$127,671.77	$707,779.09	$653,051.28	$277,867.46	$180,835.68	$20,076.39	$2,584.25	$67,182.45
WORCESTER	179,754	120,017.81	–	71,156.95	–	39,319.46	3,611.90	23.00	–	5,906.50
SPRINGFIELD	129,614	187,673.09	4,497.53	143,592.30	–	25,021.26	4,914.13	4,931.41	–	4,716.46
NEW BEDFORD	121,217	110,268.33	–	69,520.19	–	6,300.40	12,664.04	2,495.16	–	19,288.54
FALL RIVER	120,485	77,315.36	5,424.09	66,010.13	–	3,931.14	–	1,000.00	–	950.00
LOWELL	112,759	74,425.57	4,631.91	59,131.03	–	5,591.19	2,302.81	1,641.63	–	1,127.00
CAMBRIDGE	109,694	146,528.18	5,464.99	41,577.80	72,331.41	10,863.93	8,364.61	2,477.92	306.92	5,140.60
LYNN	99,148	109,352.88	–	29,157.41	56,199.39	20,279.02	643.51	1,762.32	1,152.83	158.40
LAWRENCE	94,270	51,337.60	–	39,591.02	–	7,873.07	–	3,219.01	–	654.50
SOMERVILLE	93,091	86,113.56	–	12,959.48	49,928.62	10,817.80	2,531.49	–	–	9,876.17
BROCKTON	66,254	18,738.43	–	9,922.42	–	8,066.45	–	–	–	749.56
HOLYOKE	60,203	44,086.98	1,131.47	22,639.57	–	15,731.74	4,584.20	–	–	–
HAVERHILL	53,884	30,953.21	3,390.92	22,246.53	–	3,590.97	–	417.31	–	1,307.48
MALDEN	49,103	53,572.95	2,401.02	16,756.71	27,797.50	4,819.68	–	1,374.34	–	423.70
QUINCY	47,876	39,195.59	–	3,659.49	28,460.91	3,117.13	2,152.91	1,707.50	–	97.65
NEWTON	46,054	98,924.07	–	7,664.97	38,093.56	48,863.72	3,195.47	–	–	1,106.35
CHELSEA	43,184	29,542.37	–	6,068.69	22,571.77	–	–	901.91	–	–
SALEM	42,529	57,771.00	2,527.35	42,789.33	–	7,876.15	2,101.17	250.00	–	2,227.00
PITTSFIELD	41,763	14,100.04	–	9,336.99	–	3,406.16	1,356.89	–	–	–
FITCHBURG	41,029	24,723.09	2,489.69	12,380.02	–	8,240.53	–	211.00	–	1,401.85
EVERETT	40,120	43,580.75	–	12,103.34	23,390.67	5,228.53	1,067.78	500.00	–	1,290.43
MEDFORD	39,038	34,487.81	1,308.12	7,354.28	23,656.08	1,625.16	398.25	–	–	145.92
TAUNTON	37,137	7,516.17	–	3,252.44	–	4,158.23	–	–	–	105.50
CHICOPEE	36,214	6,767.22	–	1,414.26	–	4,579.44	773.52	–	–	–
WALTHAM	30,915	33,374.43	–	6,398.99	19,756.92	6,830.54	–	387.98	–	–
REVERE	28,823	19,287.33	–	3,499.10	14,858.23	–	–	725.00	–	205.00
GLOUCESTER	22,947	7,325.62	–	4,780.67	–	1,233.25	–	295.00	–	1,016.70
BEVERLY	22,561	9,444.11	–	2,390.65	–	3,085.00	2,431.55	500.00	–	1,036.91
NORTH ADAMS	22,282	782.91	–	283.91	–	–	–	–	–	499.00
NORTHAMPTON	21,951	6,018.74	–	1,559.54	–	4,459.20	–	–	–	–
LEOMINSTER	19,744	1,899.90	–	1,194.20	–	5.70	–	–	–	700.00
ATTLEBORO	19,731	10,627.91	–	9,378.80	–	420.11	–	350.00	–	479.00
PEABODY	19,552	5,877.68	–	–	–	4,468.01	–	1,120.00	–	289.67
WESTFIELD	18,604	4,136.10	–	1,139.81	–	2,799.29	–	–	–	197.00
MELROSE	18,204	24,873.70	250.89	5,707.55	10,721.21	6,045.32	1,030.73	–	–	1,118.00
WOBURN	16,574	13,239.64	–	766.87	8,803.73	1,819.18	1,179.86	302.45	–	367.55
NEWBURYPORT	15,618	3,716.61	–	2,525.78	–	1,148.33	–	42.50	–	–
MARLBOROUGH	15,028	1,265.04	–	1,031.98	–	–	233.06	–	–	–
38 Cities	**2,745,014**	**$3,645,910.15**	**$161,189.75**	**$1,458,722.29**	**$1,049,621.28**	**$559,482.55**	**$236,373.56**	**$46,711.83**	**$4,044.00**	**$129,764.89**

TABLE VII. — *Maintenance of Departments* — Continued.

10. Pensions.

CITIES.	Population of 1920	A TOTAL EXPENSES	B. DEPARTMENTAL					C	D
			Police	Fire	Highways	Schools	All Other	Water	Cemetery
BOSTON	748,060	$765,866.88	$208,336.89	$238,033.25	$36,223.08	$186,507.52	$64,320.03	[1] $31,427.94	$1,018.17
WORCESTER	179,754	63,769.44	16,949.14	20,489.57	13,294.18	5,426.26	3,542.58	3,363.46	704.25
SPRINGFIELD	129,614	31,637.91	12,980.01	11,371.42	5,978.10	–	1,308.38	–	–
NEW BEDFORD	121,217	24,393.27	12,413.54	4,180.46	2,277.98	2,098.73	1,645.08	[2] 1,251.64	525.84
FALL RIVER	120,485	34,428.13	11,834.96	19,263.97	–	2,779.20	550.00	–	–
LOWELL	112,759	25,586.29	11,351.93	9,384.33	2,946.48	844.68	260.04	798.83	–
CAMBRIDGE	109,694	102,112.31	11,053.50	26,575.14	28,519.73	13,692.55	13,692.73	7,841.43	737.23
LYNN	99,148	65,280.68	13,148.35	12,325.17	12,545.34	4,690.01	17,666.14	4,130.83	774.84
LAWRENCE	94,270	16,360.27	8,766.93	6,503.34	–	1,090.00	–	–	–
SOMERVILLE	93,091	38,867.56	9,182.74	4,747.95	10,032.84	–	12,424.62	2,479.41	–
BROCKTON	66,254	24,675.74	4,803.74	6,629.51	4,730.18	2,274.44	4,484.44	1,753.43	–
HOLYOKE	60,203	14,978.95	2,908.88	4,505.94	–	1,409.02	[3] 6,155.11	–	–
HAVERHILL	53,884	6,347.37	2,908.75	2,186.99	366.63	473.40	411.60	–	–
MALDEN	49,103	12,179.68	1,172.50	6,482.79	[4] 3,665.58	–	858.81	–	–
QUINCY	47,876	10,632.75	1,200.00	550.00	5,258.63	470.54	2,025.58	1,128.00	–
NEWTON	46,054	41,816.43	9,632.82	2,556.71	25,997.57	–	1,270.85	2,358.48	–
CHELSEA	43,184	15,861.29	2,265.79	3,697.88	5,002.23	994.21	2,778.53	1,122.65	–
SALEM	42,529	13,904.50	1,569.40	2,131.63	6,927.61	–	660.92	2,614.94	–
PITTSFIELD	41,763	4,641.12	2,931.00	455.00	–	1,255.12	–	–	–
FITCHBURG	41,029	9,206.26	1,128.40	564.20	5,735.62	338.00	–	1,440.04	–
EVERETT	40,120	11,930.53	1,890.00	1,279.11	6,778.92	279.24	546.00	747.76	409.50
MEDFORD	39,038	8,503.34	1,700.00	833.34	2,950.00	600.00	1,677.50	742.50	–
TAUNTON	37,137	–	–	–	–	–	–	–	–
CHICOPEE	36,214	3,798.00	1,825.00	1,595.00	–	–	–	378.00	–
WALTHAM	30,915	13,690.58	1,619.82	3,168.89	5,189.37	–	1,667.25	1,339.26	705.99
REVERE	28,823	5,537.96	850.00	2,321.30	1,216.80	849.86	300.00	–	–
GLOUCESTER	22,947	12,267.15	6,204.87	5,403.75	315.00	343.53	–	–	–
BEVERLY	22,561	5,040.36	2,275.00	2,090.52	250.00	424.84	–	–	–
NORTH ADAMS	22,282	–	–	–	–	–	–	–	–
NORTHAMPTON	21,951	1,390.24	549.64	840.60	–	–	–	–	–
LEOMINSTER	19,744	844.79	–	–	844.79	–	–	–	–
ATTLEBORO	19,731	2,160.32	–	1,860.32	–	300.00	–	–	–
PEABODY	19,552	3,679.07	939.12	591.50	821.02	146.51	–	[5] 1,180.92	–
WESTFIELD	18,604	642.86	642.86	–	–	–	–	–	–
MELROSE	18,204	7,351.06	875.00	650.00	–	–	[6] 5,595.69	–	230.37
WOBURN	16,574	7,038.96	2,153.75	212.50	–	–	[3] 4,672.71	–	–
NEWBURYPORT	15,618	599.98	–	599.98	–	–	–	–	–
MARLBOROUGH	15,028	656.40	656.40	–	–	–	–	–	–
38 Cities	**2,745,014**	**$1,407,678.43**	**$368,720.73**	**$404,082.06**	**$187,867.68**	**$227,287.66**	**$148,514.59**	**$66,099.52**	**$5,106.19**

[1] Includes $8,783,56 other enterprises. [2] Includes $484.80 other enterprises. [3] Public Works. [4] Includes water, amount not specified.
[5] Includes $530.92 electric light. [6] Includes $4,704.32 public works.

TABLE VII. — *Maintenance of Departments* — Concluded.

11. Unclassified.

CITIES.	Population of 1920	A TOTAL EXPENSES	B Damage Settlements	C Printing and Stationery	D Memorial Day	E City Clocks	F Ice for Drinking Fountains	G All Other
BOSTON	748,060	$465,845.23	$101,275.84	$41,814.38	$17,824.16	$30.00	$5,340.23	$299,560.62
WORCESTER	179,754	45,227.19	20,092.65	3,785.31	3,204.75	245.83	–	17,898.65
SPRINGFIELD	129,614	166,553.20	11,143.24	4,857.33	1,759.41	–	171.40	148,621.82
NEW BEDFORD	121,217	9,655.29	1,876.51	2,343.77	1,897.73	–	–	3,537.28
FALL RIVER	120,485	30,058.68	10,145.79	4,366.75	2,653.52	–	459.50	12,433.12
LOWELL	112,759	92,792.04	19,333.94	354.10	3,795.50	25.00	–	69,283.50
CAMBRIDGE	109,694	31,356.61	11,709.99	3,040.87	2,439.42	65.00	1,207.63	12,893.70
LYNN	99,148	28,315.40	22,836.73	–	2,812.42	243.50	–	2,422.75
LAWRENCE	94,270	46,789.84	4,208.00	2,132.10	2,800.00	–	1,085.05	36,564.69
SOMERVILLE	93,091	22,144.30	14,278.59	2,083.69	744.29	–	–	5,037.73
BROCKTON	66,254	6,965.34	1,120.00	1,597.65	964.03	–	–	3,283.66
HOLYOKE	60,203	17,311.97	6,588.83	1,240.54	1,134.39	–	–	8,348.21
HAVERHILL	53,884	10,820.61	4,609.06	–	916.14	1,432.39	667.81	3,195.21
MALDEN	49,103	10,847.06	475.00	926.40	1,550.00	–	–	7,895.66
QUINCY	47,876	11,134.88	3,713.74	2,262.44	1,359.58	50.00	–	3,749.12
NEWTON	46,054	18,509.96	3,334.05	2,228.46	1,267.00	–	–	11,680.45
CHELSEA	43,184	13,758.40	3,308.21	783.74	1,100.00	–	–	8,566.45
SALEM	42,529	10,179.65	4,463.40	2,706.13	800.00	123.00	–	2,087.12
PITTSFIELD	41,763	26,315.19	1,945.51	2,261.59	400.00	200.00	–	21,508.09
FITCHBURG	41,029	10,356.22	2,591.50	3,114.70	1,050.00	200.00	637.23	2,762.79
EVERETT	40,120	15,714.92	7,236.77	502.50	1,100.00	141.80	945.32	5,788.53
MEDFORD	39,038	25,803.70	9,008.29	1,779.90	999.45	–	–	14,016.06
TAUNTON	37,137	2,879.10	1,014.50	264.60	800.00	–	–	800.00
CHICOPEE	36,214	9,069.33	2,129.01	1,191.20	410.50	–	–	5,338.62
WALTHAM	30,915	8,332.60	1,249.20	1,342.15	705.00	180.13	–	4,856.12
REVERE	28,823	15,273.36	5,080.00	309.00	714.30	–	–	9,170.06
GLOUCESTER	22,947	7,937.65	4,309.00	1,148.94	851.80	–	–	1,627.91
BEVERLY	22,561	7,797.15	2,309.85	1,874.40	1,080.68	50.04	–	2,482.18
NORTH ADAMS	22,282	6,104.18	–	681.14	500.00	–	–	4,923.04
NORTHAMPTON	21,951	3,803.18	–	1,678.10	250.00	220.93	–	1,654.15
LEOMINSTER	19,744	1,669.57	15.00	450.75	575.00	–	–	628.82
ATTLEBORO	19,731	5,259.92	363.60	1,743.46	450.00	156.03	–	2,546.83
PEABODY	19,552	12,990.67	2,989.75	1,328.33	1,200.00	–	–	7,472.59
WESTFIELD	18,604	6,748.78	3,052.45	658.00	265.00	50.00	–	2,723.33
MELROSE	18,204	12,525.03	20.00	943.29	622.91	–	50.00	10,888.83
WOBURN	16,574	4,902.79	1,255.03	822.00	826.50	–	–	1,999.26
NEWBURYPORT	15,618	8,474.84	5,479.96	542.00	400.00	153.50	–	1,899.38
MARLBOROUGH	15,028	8,602.19	6,476.96	860.53	596.78	–	234.52	433.40
38 Cities	**2,745,014**	**$1,238,826.02**	**$301,039.95**	**$100,020.24**	**$62,820.26**	**$3,567.15**	**$10,798.69**	**$760,579.73**

TABLE VIII. — *Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.*

CITIES.	Population of 1920	A. PUBLIC SERVICE ENTERPRISES								B	C
		TOTAL EXPENSES	ELECTRIC LIGHT	WATER		ALL OTHER				Cemeteries	Trust Funds
			Maintenance and Operation	Maintenance and Operation	Metropolitan Water Maintenance	Markets	Scales	Docks and Wharves	Miscellaneous		
BOSTON	748,060	$2,465,126.21	–	$1,051,652.22	$515,140.07	$21,931.65	$60.52	–	$876,341.75	$126,745.15	$171,867.80
WORCESTER	179,754	186,878.88	–	184,790.89	–	–	2,087.99	–	–	54,001.36	15.00
SPRINGFIELD	129,614	268,061.86	–	268,061.86	–	–	–	–	–	–	100.00
NEW BEDFORD	121,217	180,334.22	–	178,760.42	–	–	–	$1,573.80	–	75,916.99	–
FALL RIVER	120,485	193,204.97	–	191,183.71	–	–	780.01	1,241.25	–	50,456.07	–
LOWELL	112,759	236,076.49	–	234,651.10	–	–	1,425.39	–	–	22,567.98	–
CAMBRIDGE	109,694	280,226.59	–	280,226.59	–	–	–	–	–	43,702.79	368.20
LYNN	99,148	195,433.38	–	195,433.38	–	–	–	–	–	61,819.92	2,597.90
LAWRENCE	94,270	188,666.23	–	188,666.23	–	–	–	–	–	29,497.83	–
SOMERVILLE	93,091	111,122.92	–	74,107.52	37,015.40	–	–	–	–	–	–
BROCKTON	66,254	125,894.01	–	125,894.01	–	–	–	–	–	13,513.68	–
HOLYOKE	60,203	959,972.36	[1] $828,885.73	131,086.63	–	–	–	–	–	–	–
HAVERHILL	53,884	79,807.68	–	79,764.95	–	–	42.73	–	–	695.33	170.10
MALDEN	49,103	46,663.34	–	30,815.75	14,872.59	–	975.00	–	–	26,110.50	400.95
QUINCY	47,876	107,963.16	–	84,418.16	23,545.00	–	–	–	–	19,967.83	775.40
NEWTON	46,054	117,486.65	–	115,483.92	2,002.73	–	–	–	–	653.02	22.50
CHELSEA	43,184	42,202.75	–	25,369.48	16,833.27	–	–	–	–	–	–
SALEM	42,529	111,633.69	–	110,143.76	–	112.38	1,377.55	–	–	19,901.41	355.39
PITTSFIELD	41,763	32,259.07	–	30,902.27	–	–	1,356.80	–	–	–	–
FITCHBURG	41,029	65,466.20	–	65,466.20	–	–	–	–	–	24,955.77	195.65
EVERETT	40,120	41,804.99	–	22,912.23	18,892.76	–	–	–	–	16,535.74	–
MEDFORD	39,038	49,859.65	–	37,944.90	11,914.75	–	–	–	–	26,057.71	–
TAUNTON	37,137	331,422.27	249,430.89	81,991.38	–	–	–	–	–	10,002.00	–
CHICOPEE	36,214	279,440.28	204,202.26	75,238.02	–	–	–	–	–	5,801.86	–
WALTHAM	30,915	64,459.40	–	64,109.40	–	–	350.00	–	–	28,123.93	–
REVERE	28,823	34,312.35	–	22,062.31	12,250.04	–	–	–	–	–	–
GLOUCESTER	22,947	55,272.31	–	55,272.31	–	–	–	–	–	548.26	–
BEVERLY	22,561	40,223.52	–	40,223.52	–	–	–	–	–	13,999.55	–
NORTH ADAMS	22,282	26,502.46	–	25,419.64	–	–	1,082.82	–	–	10,377.16	1.00
NORTHAMPTON	21,951	32,270.83	–	32,270.83	–	–	–	–	–	4,080.47	–
LEOMINSTER	19,744	21,260.55	–	20,164.65	–	–	1,095.90	–	–	8,723.23	–
ATTLEBORO	19,731	43,877.03	–	40,795.41	–	–	–	–	3,081.62	–	431.89
PEABODY	19,552	251,378.43	193,819.99	55,847.99	–	–	1,710.45	–	–	6,014.70	–
WESTFIELD	18,604	225,003.65	[2] 204,513.40	20,490.25	–	–	–	–	–	–	–
MELROSE	18,204	32,680.99	–	25,977.45	6,695.61	–	7.93	–	–	13,849.31	–
WOBURN	16,574	36,323.54	–	36,323.54	–	–	–	–	–	9,404.39	15.22
NEWBURYPORT	15,618	39,486.50	–	39,486.50	–	–	–	–	–	739.82	–
MARLBOROUGH	15,028	21,248.41	–	21,248.41	–	–	–	–	–	2,728.56	–
38 Cities	**2,745,014**	**$7,621,307.82**	**$1,680,852.27**	**$4,364,657.79**	**$659,162.22**	**$22,044.03**	**$12,353.09**	**$2,815.05**	**$879,423.37**	**$727,492.32**	**$177,317.00**

[1] Includes $388,528.45 for gas.

[2] Includes gas, amount not specified.

TABLE IX. — *Summary of Maintenance.*

CITIES.	A	B. DEPARTMENTAL					
	TOTAL EXPENSES	General Government	Protection of Persons and Property	Health and Sanitation	Highways	Charities	Soldiers' Benefits
BOSTON	$39,801,938.53	$1,654,008.90	$7,234,331.52	$4,362,116.04	$3,421,186.17	$3,436,847.91	$1,048,857.09
WORCESTER	6,993,373.23	265,347.33	1,356,864.00	561,808.38	790,561.18	790,500.01	33,796.90
SPRINGFIELD	6,162,827.53	361,283.95	1,274,323.68	446,704.12	676,787.81	190,801.40	43,323.96
NEW BEDFORD	4,838,647.35	266,767.35	986,240.56	752,862.48	406,900.15	377,900.76	72,015.92
FALL RIVER	4,057,697.45	178,583.21	802,229.62	306,449.63	457,789.81	349,016.27	31,974.31
LOWELL	4,037,789.47	219,473.76	762,304.19	368,896.04	547,830.10	308,867.19	74,533.80
CAMBRIDGE	4,333,939.31	227,483.31	785,974.93	563,629.16	367,300.14	353,225.79	84,230.89
LYNN	3,335,054.81	146,823.73	633,251.71	310,406.45	313,830.57	257,953.32	84,330.18
LAWRENCE	3,060,292.78	133,413.50	636,268.90	404,703.39	285,670.60	213,052.64	21,384.00
SOMERVILLE	2,538,887.05	113,913.33	477,701.46	317,570.71	189,121.65	113,019.37	45,666.59
BROCKTON	2,305,635.52	133,512.43	445,898.62	291,248.12	177,767.74	172,056.89	28,589.88
HOLYOKE	3,183,843.90	161,554.84	489,551.04	279,238.49	157,534.30	186,173.46	9,367.72
HAVERHILL	1,815,105.78	86,174.62	328,049.03	163,552.36	196,076.18	239,906.93	27,426.95
MALDEN	1,478,918.05	69,058.18	264,837.00	176,503.22	148,277.09	92,363.27	25,679.28
QUINCY	2,015,302.55	106,595.66	348,815.07	226,593.47	241,110.76	168,016.99	12,631.68
NEWTON	2,618,910.24	133,801.79	428,883.21	244,625.79	454,466.43	70,080.22	11,171.50
CHELSEA	1,411,770.91	83,149.11	301,024.75	108,621.17	96,300.24	134,610.48	46,598.49
SALEM	1,596,603.01	83,281.26	279,394.94	174,329.35	189,787.79	129,446.51	48,935.26
PITTSFIELD	1,220,415.68	76,643.05	212,943.03	86,481.19	129,814.87	46,876.00	10,733.00
FITCHBURG	1,539,164.14	83,239.15	267,507.22	125,309.57	173,499.47	230,849.92	27,911.00
EVERETT	1,313,984.60	76,594.95	250,241.56	93,715.24	87,520.33	91,555.83	22,271.45
MEDFORD	1,335,735.29	98,644.55	261,845.10	122,915.21	109,908.95	59,356.53	15,223.46
TAUNTON	1,374,052.51	61,823.49	231,591.86	100,497.48	127,093.08	76,852.24	8,469.21
CHICOPEE	1,243,770.62	58,158.97	206,854.68	73,236.04	107,174.81	77,319.93	3,331.07
WALTHAM	1,063,785.83	68,896.57	184,537.39	100,595.31	141,519.30	61,518.27	14,710.71
REVERE	938,812.65	69,719.47	172,580.60	70,905.84	44,486.34	37,121.76	14,109.08
GLOUCESTER	888,790.84	61,336.34	153,358.05	50,730.39	108,962.93	87,828.45	41,463.79
BEVERLY	1,030,158.87	57,649.04	172,591.30	56,530.83	140,231.89	94,375.65	34,499.83
NORTH ADAMS	585,414.35	40,819.98	98,046.58	31,076.89	84,119.10	30,280.72	2,907.40
NORTHAMPTON	659,346.32	32,469.77	112,577.53	32,206.27	76,566.71	28,209.34	5,165.62
LEOMINSTER	506,251.93	26,495.70	103,821.70	19,412.96	71,803.45	28,479.82	6,824.95
ATTLEBORO	691,194.63	47,072.61	117,879.56	44,685.67	79,650.72	41,679.06	4,996.25
PEABODY	875,610.18	44,235.27	138,468.90	57,914.75	55,251.02	49,604.24	13,429.42
WESTFIELD	786,557.34	42,262.39	79,480.33	30,627.07	86,693.11	41,451.83	3,995.00
MELROSE	695,547.33	52,364.58	94,570.17	63,625.16	96,454.55	19,244.06	8,255.26
WOBURN	520,830.07	45,167.69	85,522.47	22,754.34	44,359.13	43,721.67	7,317.59
NEWBURYPORT	393,287.15	26,962.32	73,708.63	17,325.77	45,487.81	29,809.46	11,365.66
MARLBOROUGH	407,874.83	28,723.30	85,535.09	25,735.61	60,268.67	18,553.87	8,102.77
38 Cities	**$113,657,122.63**	**$5,523,505.45**	**$20,939,605.98**	**$11,286,139.96**	**$10,989,164.95**	**$8,778,528.06**	**$2,015,596.92**

TABLE IX. — *Summary of Maintenance* — Concluded.

CITIES.	B. DEPARTMENTAL — Concluded					C	D	E
	Schools	Libraries	Recreation	Pensions	Unclassified	Public Service Enterprises	Cemeteries	Trust Funds
BOSTON	$11,864,562.06	$747,529.20	$2,037,048.37	$765,866.88	$465,845.23	$2,465,126.21	$126,745.15	$171,867.80
WORCESTER	2,591,406.10	133,179.65	120,017.81	63,769.44	45,227.19	186,878.88	54,001.36	15.00
SPRINGFIELD	2,365,856.55	149,720.00	187,673.09	31,637.91	166,553.20	268,061.86	–	100.00
NEW BEDFORD	1,500,361.58	75,030.45	110,268.33	24,393.27	9,655.29	180,334.22	75,916.99	–
FALL RIVER	1,484,586.59	61,604.80	77,315.36	34,428.13	30,058.68	193,204.97	50,456.07	–
LOWELL	1,269,689.41	34,746.61	74,425.57	25,586.29	92,792.04	236,076.49	22,567.98	–
CAMBRIDGE	1,288,845.23	58,955.18	146,528.18	102,112.31	31,356.61	280,226.59	43,702.79	368.20
LYNN	1,067,003.98	58,654.71	109,352.88	65,280.68	28,315.40	195,433.38	61,819.92	2,597.90
LAWRENCE	989,514.69	43,633.29	51,337.60	16,360.27	46,789.84	188,666.23	29,497.83	–
SOMERVILLE	960,324.03	63,321.57	86,113.56	38,867.56	22,144.30	111,122.92	–	–
BROCKTON	831,144.51	35,630.13	18,738.43	24,675.74	6,965.34	125,894.01	13,513.68	–
HOLYOKE	825,403.14	38,670.65	44,086.98	14,978.95	17,311.97	959,972.36	–	–
HAVERHILL	606,771.75	38,353.66	30,953.21	6,347.37	10,820.61	79,807.68	695.33	170.10
MALDEN	514,885.22	37,540.31	53,572.95	12,179.68	10,847.06	46,663.34	26,110.50	400.95
QUINCY	685,662.59	36,206.72	39,195.59	10,632.75	11,134.88	107,963.16	19,967.83	775.40
NEWTON	936,059.00	62,409.67	98,924.07	41,816.43	18,509.96	117,486.65	653.02	22.50
CHELSEA	522,199.20	17,902.66	29,542.37	15,861.29	13,758.40	42,202.75	–	–
SALEM	449,612.45	28,069.81	57,771.00	13,904.50	10,179.65	111,633.69	19,901.41	355.39
PITTSFIELD	559,609.12	20,000.00	14,100.04	4,641.12	26,315.19	32,259.07	–	–
FITCHBURG	481,335.19	14,609.43	24,723.09	9,206.26	10,356.22	65,466.20	24,955.77	195.65
EVERETT	540,476.32	22,041.99	43,580.75	11,930.53	15,714.92	41,804.99	16,535.74	–
MEDFORD	504,285.84	18,843.44	34,487.81	8,503.34	25,803.70	49,859.65	26,057.71	–
TAUNTON	397,802.64	18,102.97	7,516.17	–	2,879.10	331,422.27	10,002.00	–
CHICOPEE	398,479.05	14,339.38	6,767.22	3,798.00	9,069.33	279,440.28	5,801.86	–
WALTHAM	310,955.45	33,071.89	33,374.43	13,690.58	8,332.60	64,459.40	28,123.93	–
REVERE	448,640.33	6,838.23	19,287.33	5,537.96	15,273.36	34,312.35	–	–
GLOUCESTER	301,759.90	–	7,325.62	12,267.15	7,937.65	55,272.31	548.26	–
BEVERLY	377,091.37	20,684.27	9,444.11	5,040.36	7,797.15	40,223.52	13,999.55	–
NORTH ADAMS	242,604.70	11,791.27	782.91	–	6,104.18	26,502.46	10,377.16	1.00
NORTHAMPTON	288,219.55	36,368.07	6,018.74	1,390.24	3,803.18	32,270.83	4,080.47	–
LEOMINSTER	206,018.27	8,997.04	1,899.90	844.79	1,669.57	21,260.55	8,723.23	–
ATTLEBORO	279,453.25	13,420.44	10,627.91	2,160.32	5,259.92	43,877.03	–	431.89
PEABODY	236,766.03	–	5,877.68	3,679.07	12,990.67	251,378.43	6,014.70	–
WESTFIELD	253,302.01	12,214.21	4,136.10	642.86	6,748.78	225,003.65	–	–
MELROSE	255,638.11	14,115.35	24,873.70	7,351.06	12,525.03	32,680.99	13,849.31	–
WOBURN	187,080.20	13,982.44	13,239.64	7,038.96	4,902.79	36,323.54	9,404.39	15.22
NEWBURYPORT	125,118.66	10,491.09	3,716.61	599.98	8,474.84	39,486.50	739.82	–
MARLBOROUGH	140,265.30	6,189.62	1,265.04	656.40	8,602.19	21,248.41	2,728.56	–
38 Cities	**$37,288,789.37**	**$2,017,260.20**	**$3,645,910.15**	**$1,407,678.43**	**$1,238,826.02**	**$7,621,307.82**	**$727,492.32**	**$177,317.00**

TABLE X. — *Interest Payments.*

CITIES.	A TOTAL EXPENSES	B Temporary Loans (including) Revenue Loans)	C General Loans	D Trust Funds Used	E Public Service Enterprise Loans	F Cemetery Loans	G. METROPOLITAN ASSESSMENTS			H State Assessments for Grade Crossings	I All Other
							Sewer	Park	Water		
BOSTON	$6,499,258.60	$127,053.10	$3,146,868.23	–	$1,548,193.91	$2,992.50	$194,130.55	$390,796.50	$1,078,423.81	–	$10,800.00
WORCESTER	625,955.81	178,827.51	260,833.49	–	186,294.81	–	–	–	–	–	–
SPRINGFIELD	523,306.56	85,148.65	378,632.91	–	59,525.00	–	–	–	–	–	–
NEW BEDFORD	722,058.18	124,199.04	487,938.79	$1,604.10	107,451.25	865.00	–	–	–	–	–
FALL RIVER	443,479.39	30,440.13	356,549.26	–	56,490.00	–	–	–	–	–	–
LOWELL	342,959.58	64,905.41	263,884.31	–	14,088.75	–	–	–	–	$81.11	–
CAMBRIDGE	558,602.74	53,546.98	341,812.13	1,500.00	51,070.00	300.00	55,329.57	55,044.06	–	–	–
LYNN	336,577.45	103,252.17	142,483.52	–	64,656.17	2,286.40	–	23,412.52	–	486.67	–
LAWRENCE	267,347.95	72,096.26	161,965.02	–	33,286.67	–	–	–	–	–	–
SOMERVILLE	213,693.79	42,377.06	43,828.47	–	–	–	30,741.39	18,958.21	77,490.17	298.49	–
BROCKTON	262,681.51	77,376.30	122,342.59	–	62,942.62	20.00	–	–	–	–	–
HOLYOKE	205,140.99	54,072.20	95,303.79	–	55,765.00	–	–	–	–	–	–
HAVERHILL	109,036.35	23,235.52	59,925.83	–	25,875.00	–	–	–	–	–	–
MALDEN	197,183.00	45,383.18	88,947.50	–	4,427.50	–	17,159.40	10,130.28	31,135.14	–	–
QUINCY	248,272.80	50,862.14	92,693.91	–	13,231.41	425.00	28,937.34	12,832.54	49,290.46	–	–
NEWTON	284,099.48	27,837.03	164,454.79	–	21,532.50	–	46,285.61	19,796.93	4,192.62	–	–
CHELSEA	212,793.27	43,098.68	110,629.47	–	390.00	–	14,629.35	8,806.03	35,239.74	–	–
SALEM	137,253.98	37,195.38	76,078.60	–	23,980.00	–	–	–	–	–	–
PITTSFIELD	138,536.82	21,894.39	70,077.43	–	46,565.00	–	–	–	–	–	–
FITCHBURG	138,424.56	39,026.09	76,677.50	–	22,720.97	–	–	–	–	–	–
EVERETT	165,163.60	33,274.57	61,205.63	–	4,000.00	–	17,184.11	9,948.10	39,551.19	–	–
MEDFORD	157,284.41	30,461.65	76,540.27	–	2,987.40	–	13,789.15	8,562.92	24,943.02	–	–
TAUNTON	168,320.21	26,030.93	69,194.28	–	73,095.00	–	–	–	–	–	–
CHICOPEE	92,624.65	22,808.15	57,607.75	–	12,208.75	–	–	–	–	–	–
WALTHAM	98,964.35	22,287.69	46,494.25	–	45.00	–	21,058.18	8,930.67	–	–	148.56
REVERE	126,674.59	25,521.72	56,064.38	–	6,800.36	–	9,600.69	5,726.30	22,961.14	–	–
GLOUCESTER	75,380.05	20,536.93	25,839.79	–	29,003.33	–	–	–	–	–	–
BEVERLY	59,855.26	14,479.97	39,415.93	–	5,959.36	–	–	–	–	–	–
NORTH ADAMS	40,918.70	5,337.01	26,554.61	–	9,027.08	–	–	–	–	–	–
NORTHAMPTON	31,789.57	13,015.74	17,558.63	–	980.00	–	–	–	–	–	235.20
LEOMINSTER	37,743.55	17,229.28	15,110.94	–	5,403.33	–	–	–	–	–	–
ATTLEBORO	64,950.86	12,714.80	31,592.31	–	20,643.75	–	–	–	–	–	–
PEABODY	88,725.75	19,527.84	56,172.91	–	13,025.00	–	–	–	–	–	–
WESTFIELD	34,529.21	14,665.11	12,806.42	–	7,040.00	–	–	–	–	–	17.68
MELROSE	84,099.42	16,760.07	36,977.57	–	4,116.24	–	7,635.93	4,592.64	14,016.97	–	–
WOBURN	68,742.03	13,800.96	23,898.35	–	21,777.72	–	5,782.54	3,482.46	–	–	–
NEWBURYPORT	29,563.72	3,960.24	17,935.98	–	7,667.50	–	–	–	–	–	–
MARLBOROUGH	36,417.96	7,191.94	16,746.02	–	12,480.00	–	–	–	–	–	–
38 Cities	**$13,928,410.70**	**$1,621,431.82**	**$7,229,643.56**	**$3,104.10**	**$2,634,746.38**	**$6,888.90**	**$462,263.81**	**$581,020.16**	**$1,377,244.26**	**$866.27**	**$11,201.44**

[1] Paid State on account of " Defence of the Commonwealth " loan.

DIVISION D

INDEBTEDNESS

TABLE XI. — *Outstanding Indebtedness Classified by Character of Obligation — 1922.*

CITIES.	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	TEMPORARY LOANS		Warrants or Orders
						Revenue	Other	
BOSTON	$124,728,301.00	$83,767,751.00	–	$40,887,050.00	$73,500.00	–	–	–
WORCESTER	12,880,180.38	6,289,700.00	–	4,508,300.00	–	$1,700,000.00	–	$382,180.38
SPRINGFIELD	11,657,574.26	9,355,500.00	–	1,548,000.00	–	400,000.00	–	354,074.26
NEW BEDFORD	16,678,679.02	11,951,000.00	$26,734.93	2,435,000.00	15,000.00	2,000,000.00	–	250,944.09
FALL RIVER	10,239,300.00	8,569,300.00	–	1,470,000.00	–	200,000.00	–	–
LOWELL	7,773,230.00	5,799,280.00	26,200.00	297,750.00	–	1,650,000.00	–	–
CAMBRIDGE	11,232,450.00	8,892,950.00	25,000.00	1,499,500.00	15,000.00	800,000.00	–	–
LYNN	6,183,480.00	3,298,200.00	–	1,589,500.00	65,780.00	1,230,000.00	–	–
LAWRENCE	5,586,330.00	3,969,330.00	–	817,000.00	–	800,000.00	–	–
SOMERVILLE	1,959,000.00	1,459,000.00	–	–	–	500,000.00	–	–
BROCKTON	5,892,200.00	3,146,100.00	–	1,646,100.00	–	1,100,000.00	–	–
HOLYOKE	3,999,000.00	2,168,000.00	–	1,331,000.00	–	500,000.00	–	–
HAVERHILL	1,621,000.00	1,323,000.00	–	140,000.00	–	150,000.00	[1] $8,000.00	–
MALDEN	3,167,700.00	2,323,700.00	–	94,000.00	–	750,000.00	–	–
QUINCY	3,978,100.00	2,553,600.00	–	304,500.00	20,000.00	1,100,000.00	–	–
NEWTON	5,051,420.31	3,958,500.00	–	501,000.00	–	450,000.00	–	141,920.31
CHELSEA	3,646,200.00	2,686,200.00	–	5,000.00	–	955,000.00	–	–
SALEM	2,903,000.00	1,907,000.00	–	546,000.00	–	450,000.00	–	–
PITTSFIELD	2,878,150.00	1,607,150.00	–	1,096,000.00	–	175,000.00	–	–
FITCHBURG	3,008,400.00	1,978,700.00	–	455,700.00	–	550,000.00	24,000.00	–
EVERETT	2,678,224.00	1,902,224.00	–	70,000.00	–	706,000.00	–	–
MEDFORD	2,688,050.00	2,020,050.00	–	68,000.00	–	600,000.00	–	–
TAUNTON	3,115,837.61	1,562,400.00	–	1,189,500.00	–	325,000.00	–	38,937.61
CHICOPEE	1,590,600.00	1,232,100.00	–	258,500.00	–	100,000.00	–	–
WALTHAM	1,489,500.00	938,500.00	–	1,000.00	–	300,000.00	250,000.00	–
REVERE	2,285,968.30	1,538,258.30	–	185,710.00	–	562,000.00	–	–
GLOUCESTER	1,641,000.00	564,000.00	–	727,000.00	–	350,000.00	–	–
BEVERLY	1,141,500.00	848,000.00	–	133,500.00	–	150,000.00	10,000.00	–
NORTH ADAMS	806,725.02	576,225.02	–	230,500.00	–	–	–	–
NORTHAMPTON	521,562.50	363,600.00	1,016.00	22,000.00	–	125,000.00	[2] 9,946.50	–
LEOMINSTER	594,800.00	321,800.00	–	123,000.00	–	150,000.00	–	–
ATTLEBORO	1,339,500.00	666,700.00	–	507,800.00	–	165,000.00	–	–
PEABODY	1,735,000.00	1,182,000.00	–	253,000.00	–	300,000.00	–	–
WESTFIELD	579,000.00	324,000.00	–	155,000.00	–	100,000.00	–	–
MELROSE	1,348,240.00	907,740.00	–	115,500.00	–	325,000.00	–	–
WOBURN	1,162,400.00	511,100.00	–	401,300.00	–	250,000.00	–	–
NEWBURYPORT	657,274.91	463,274.91	–	194,000.00	–	–	–	–
MARLBOROUGH	648,356.02	418,356.02	–	160,000.00	–	70,000.00	–	–
38 Cities	**$271,087,233.33**	**$183,344,289.25**	**$78,950.93**	**$65,966,710.00**	**$189,280.00**	**$20,038,000.00**	**$301,946.50**	**$1,168,056.65**

[1] In anticipation of water receipts.

[2] In anticipation of receipts by Smith's Agricultural School and Northampton School of Industries.

TABLE XII. — *Relation of Indebtedness to Valuation — 1922.*

NOTE. — The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1922, together with the supplemental assessment of December, 1922, exclusive of the non-resident bank stock as reported to the Tax Commissioner.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table XI, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans, (such as are found in Haverhill and Northampton, see foot-notes on Table XI), and warrants or orders is deducted from the total debt shown in Table XI, the result will be the funded or fixed debt shown in Table XII.

Cities.	Population of 1920	Percentage of Net Debt of Valuation	Valuation of 1922	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Peabody	19,552	6.8	$21,131,979	$1,435,000.00	–	$1,435,000.00
2 Brockton	66,254	6.5	64,377,663	4,792,200.00	$593,670.66	4,198,529.34
3 New Bedford	121,217	6.1	200,969,591	14,427,734.93	2,236,279.07	12,191,455.86
4 Pittsfield	41,763	5.6	48,131,110	2,703,150.00	–	2,703,150.00
5 Revere	28,823	5.6	30,900,700	1,723,968.30	–	1,723,968.30
6 Woburn	16,574	5.5	16,648,337	912,400.00	–	912,400.00
7 Taunton	37,137	5.3	37,384,860	2,751,900.00	789,168.56	1,962,731.44
8 Salem	42,529	5.1	47,840,850	2,453,000.00	–	2,453,000.00
9 Boston	748,060	5.0	1,678,427,806	124,728,301.00	41,402,179.00	83,326,122.00
10 Quincy	47,876	4.7	60,924,730	2,878,100.00	–	2,878,100.00
11 Lowell	112,759	4.5	130,607,793	6,123,230.00	200,000.00	5,923,230.00
12 Chelsea	43,184	4.4	43,822,300	2,691,200.00	765,296.00	1,925,904.00
13 Cambridge	109,694	4.3	147,419,715	10,432,450.00	4,077,429.63	6,355,020.37
14 Gloucester	22,947	4.1	31,137,355	1,291,000.00	–	1,291,000.00
15 Newburyport	15,618	4.1	12,579,826	657,274.91	140,737.17	516,537.74
16 Springfield	129,614	4.1	244,564,627	10,903,500.00	969,788.07	9,933,711.93
17 Fitchburg	41,029	4.0	54,270,775	2,458,400.00	263,740.78	2,194,659.22
18 Medford	39,038	4.0	43,681,450	2,088,050.00	335,650.87	1,752,399.13
19 Lynn	99,148	3.9	104,573,479	4,953,480.00	844,200.81	4,109,279.19
20 Fall River	120,485	3.9	183,639,670	10,039,300.00	2,968,339.50	7,070,960.50
21 Attleboro	19,731	3.7	22,918,985	1,174,500.00	[1] 316,262.81	858,237.19
22 Malden	49,103	3.5	47,087,457	2,417,700.00	764,396.97	1,653,303.03
23 North Adams	22,282	3.5	23,142,175	806,725.02	–	806,725.02
24 Lawrence	94,270	3.5	112,010,010	4,786,330.00	888,542.78	3,897,787.22
25 Chicopee	36,214	3.3	44,951,190	1,490,600.00	–	1,490,600.00
26 Everett	40,120	3.3	45,141,725	1,972,224.00	493,060.99	1,479,163.01
27 Holyoke	60,203	3.2	95,186,590	3,499,000.00	[2] 427,043.30	3,071,956.70
28 Marlborough	15,028	3.1	13,907,702	578,356.02	150,878.57	427,477.45
29 Newton	46,054	3.0	95,667,846	4,459,500.00	1,552,786.12	2,906,713.88
30 Westfield	18,604	2.9	16,718,456	479,000.00	–	479,000.00
31 Waltham	30,915	2.6	41,691,550	1,189,500.00	95,586.67	1,093,913.33
32 Melrose	18,204	2.5	23,134,000	1,023,240.00	448,790.02	574,449.98
33 Worcester	179,754	2.4	259,151,620	10,798,000.00	4,622,783.51	6,175,216.49
34 Beverly	22,561	2.3	42,735,800	991,500.00	–	991,500.00
35 Leominster	19,744	2.0	18,757,035	444,800.00	77,916.01	366,883.99
36 Haverhill	53,884	1.7	64,535,468	1,463,000.00	370,132.18	1,092,867.82
37 Northampton	21,951	1.7	23,115,284	386,616.00	–	386,616.00
38 Somerville	93,091	1.7	88,166,539	1,459,000.00	–	1,459,000.00
38 Cities	**2,745,014**	**4.3**	**$4,281,054,048**	**$249,863,230.18**	**$65,794,660.05**	**$184,068,570.13**

[1] Includes $145,583.82 investment fund.

[2] Includes railroad stock offsetting debt of $199,000.

TABLE XIII. — *Debt Transactions for 1922 Classified by Character of Obligation.*

NOTE. — The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of grade crossings and Metropolitan assessments, payments to counties on account of debt incurred for bridge purposes, and payments made in adjustment of financial accounts (see foot-note on page 5). For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 4 to 27, under the section "Municipal Indebtedness."

CITIES.	INCURRED						CANCELLED					
	General Loans	Public Service Enterprise Loans	Cemetery Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Cemetery Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
BOSTON	$6,433,000.00	$1,662,000.00	–	$12,000,000.00	–	–	$5,400,650.00	$370,000.00	$12,000.00	$12,000,000.00	–	–
WORCESTER	785,000.00	130,000.00	–	8,530,000.00	–	$382,180.38	1,286,700.00	575,200.00	–	7,655,000.00	–	$308,119.48
SPRINGFIELD	850,000.00	–	–	4,100,000.00	–	354,074.26	573,500.00	89,000.00	–	4,300,000.00	–	165,526.51
NEW BEDFORD	2,092,000.00	–	–	5,850,000.00	–	250,944.09	1,032,000.00	43,000.00	3,000.00	4,860,000.00	–	367,422.76
FALL RIVER	1,530,000.00	–	–	2,170,000.00	–	–	840,000.00	10,000.00	–	2,250,000.00	–	–
LOWELL	662,500.00	–	–	3,600,000.00	–	–	497,405.00	44,000.00	–	3,150,000.00	–	–
CAMBRIDGE	781,000.00	275,000.00	$15,000.00	3,200,000.00	–	–	698,250.00	50,000.00	–	3,650,000.00	–	–
LYNN	309,000.00	55,000.00	20,000.00	3,730,000.00	–	–	413,500.00	125,500.00	5,130.00	3,624,000.00	–	–
LAWRENCE	685,000.00	15,000.00	–	2,840,000.00	–	–	445,770.00	6,000.00	–	2,815,000.00	–	–
SOMERVILLE	625,000.00	–	–	1,758,000.00	–	–	169,500.00	–	–	1,843,000.00	–	–
BROCKTON	723,500.00	75,000.00	–	2,500,000.00	$25,000.00	–	394,800.00	52,100.00	500.00	2,400,000.00	$25,000.00	–
HOLYOKE	293,000.00	–	–	1,825,000.00	–	–	223,500.00	69,000.00	–	1,825,000.00	–	–
HAVERHILL	150,000.00	–	–	1,075,000.00	8,000.00	–	174,500.00	508,000.00	–	1,150,000.00	–	–
MALDEN	388,500.00	–	–	1,450,000.00	–	–	208,200.00	30,000.00	–	1,350,000.00	–	–
QUINCY	1,153,000.00	45,000.00	20,000.00	1,800,000.00	–	–	338,100.00	68,500.00	–	1,900,000.00	–	–
NEWTON	395,000.00	–	–	1,250,000.00	–	141,920.31	509,850.00	106,000.00	–	1,203,000.00	–	131,451.95
CHELSEA	113,700.00	–	–	1,379,790.00	–	–	116,500.00	3,000.00	–	1,214,527.00	–	–
SALEM	265,500.00	–	–	1,750,000.00	–	–	186,500.00	33,000.00	–	1,900,000.00	–	–
PITTSFIELD	387,150.00	28,000.00	–	975,000.00	–	–	187,700.00	93,000.00	–	1,100,000.00	–	–
FITCHBURG	365,000.00	30,000.00	–	1,475,000.00	294,000.00	–	173,700.00	321,800.00	–	1,475,000.00	270,000.00	–
EVERETT	633,000.00	–	–	720,000.00	–	–	166,071.00	30,000.00	–	539,000.00	–	–
MEDFORD	485,500.00	23,000.00	–	1,000,000.00	–	–	281,800.00	31,000.00	–	1,100,000.00	–	–
TAUNTON	105,500.00	15,000.00	–	1,075,000.00	–	38,937.61	184,150.00	576,000.00	–	1,115,000.00	–	28,758.29
CHICOPEE	234,500.00	17,000.00	–	800,000.00	–	–	177,950.00	45,750.00	–	1,000,000.00	–	–
WALTHAM	141,000.00	–	–	950,000.00	250,000.00	–	222,450.00	–	–	950,000.00	–	–
REVERE	616,516.00	19,210.00	–	722,000.00	–	–	174,355.16	17,613.00	–	765,000.00	–	–
GLOUCESTER	100,000.00	30,000.00	–	600,000.00	–	–	66,375.00	59,000.00	–	650,000.00	–	–
BEVERLY	71,500.00	28,500.00	–	750,000.00	10,000.00	–	125,000.00	26,000.00	–	800,000.00	–	–
NORTH ADAMS	–	–	–	325,000.00	–	–	79,669.99	19,350.00	–	325,000.00	–	–
NORTHAMPTON	84,000.00	–	–	475,000.00	25,370.00	–	60,400.00	6,000.00	–	450,000.00	24,570.00	–
LEOMINSTER	78,000.00	–	–	550,000.00	–	–	101,600.00	37,000.00	–	600,000.00	–	–
ATTLEBORO	53,700.00	–	–	590,000.00	–	–	92,750.00	37,250.00	–	680,000.00	–	–
PEABODY	60,000.00	–	–	750,000.00	25,000.00	–	99,000.00	81,000.00	–	800,000.00	25,000.00	–
WESTFIELD	114,000.00	–	–	500,000.00	–	–	44,000.00	22,000.00	–	600,000.00	–	–
MELROSE	97,690.00	17,000.00	–	750,000.00	–	–	68,665.00	25,500.00	–	776,500.00	–	–
WOBURN	112,800.00	16,100.00	–	650,000.00	–	–	96,370.00	58,080.00	–	700,000.00	–	–
NEWBURYPORT	148,274.91	–	–	225,000.00	–	–	86,000.00	14,000.00	–	225,000.00	–	–
MARLBOROUGH	98,200.00	13,000.00	–	300,000.00	–	–	71,700.00	154,000.00	–	310,000.00	10,000.00	–
38 Cities	**$22,221,030.91**	**$2,493,810.00**	**$55,000.00**	**$74,989,790.00**	**$637,370.00**	**$1,168,056.65**	**$16,068,931.15**	**$3,836,643.00**	**$20,630.00**	**$74,050,027.00**	**$354,570.00**	**$1,001,278.99**

Table XIV. — *Sinking and Loan Fund Payments to the State — 1922.*

Cities.	Aggregates	Grade Crossings	Metropolitan			
			Totals	Sewer	Park	Water
Boston	$389,326.34	[1] $27,000.00	$362,326.34	$93,239.62	$78,393.39	$190,693.33
Worcester	–	–	–	–	–	–
Springfield	–	–	–	–	–	–
New Bedford	–	–	–	–	–	–
Fall River	–	–	–	–	–	–
Lowell	2,000.00	2,000.00	–	–	–	–
Cambridge	53,213.15	–	53,213.15	38,961.34	14,251.81	–
Lynn	13,774.88	9,000.00	4,774.88	–	4,774.88	–
Lawrence	–	–	–	–	–	–
Somerville	45,589.07	4,380.00	41,209.07	21,647.12	5,859.68	13,702.27
Brockton	–	–	–	–	–	–
Holyoke	–	–	–	–	–	–
Haverhill	–	–	–	–	–	–
Malden	21,630.46	–	21,630.46	12,606.62	3,518.34	5,505.50
Quincy	26,753.39	–	26,753.39	12,534.83	5,502.73	8,715.83
Newton	25,793.77	–	25,793.77	20,049.59	5,002.82	741.36
Chelsea	18,328.78	–	18,328.78	10,301.52	1,795.95	6,231.31
Salem	–	–	–	–	–	–
Pittsfield	–	–	–	–	–	–
Fitchburg	–	–	–	–	–	–
Everett	21,646.57	–	21,646.57	12,624.02	2,028.87	6,993.68
Medford	17,654.27	–	17,654.27	9,709.88	3,533.82	4,410.57
Taunton	–	–	–	–	–	–
Chicopee	–	–	–	–	–	–
Waltham	10,943.18	–	10,943.18	9,121.80	1,821.38	–
Revere	12,427.44	–	12,427.44	7,199.47	1,167.85	4,060.12
Gloucester	–	–	–	–	–	–
Beverly	–	–	–	–	–	–
North Adams	–	–	–	–	–	–
Northampton	–	–	–	–	–	–
Leominster	–	–	–	–	–	–
Attleboro	–	–	–	–	–	–
Peabody	–	–	–	–	–	–
Westfield	–	–	–	–	–	–
Melrose	8,792.19	–	8,792.19	5,376.98	936.65	2,478.56
Woburn	4,782.12	–	4,782.12	4,071.88	710.24	–
Newburyport	–	–	–	–	–	–
Marlborough	–	–	–	–	–	–
38 Cities	**$672,655.61**	**$42,380.00**	**$630,275.61**	**$257,444.67**	**$129,298.41**	**$243,532.53**

[1] On account of " Defence of the Commonwealth " loan.

TABLE XV. — *Method of Meeting Debt Requirements from Taxation — 1922.*

CITIES.	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
BOSTON	$3,335,634.51	$1,885,734.79	$1,060,573.38	$389,326.34	56.5	31.8	11.7
WORCESTER	874,252.50	708,900.00	165,352.50	–	81.1	18.9	–
SPRINGFIELD	630,500.00	607,500.00	23,000.00	–	96.4	3.6	–
NEW BEDFORD	1,057,222.00	1,013,000.00	44,222.00	–	95.8	4.2	–
FALL RIVER	648,535.00	608,000.00	40,535.00	–	93.7	6.3	–
LOWELL	547,405.00	541,405.00	4,000.00	2,000.00	98.9	0.7	0.4
CAMBRIDGE	557,498.15	368,450.00	135,835.00	53,213.15	66.1	24.4	9.5
LYNN	470,286.73	[1] 430,811.85	25,700.00	13,774.88	91.6	5.5	2.9
LAWRENCE	490,313.00	451,770.00	38,543.00	–	92.1	7.9	–
SOMERVILLE	215,089.07	169,500.00	–	45,589.07	78.8	–	21.2
BROCKTON	442,400.00	427,400.00	15,000.00	–	96.6	3.4	–
HOLYOKE	292,500.00	292,500.00	–	–	100.0	–	–
HAVERHILL	205,545.00	157,500.00	48,045.00	–	76.6	23.4	–
MALDEN	197,444.46	163,200.00	12,614.00	21,630.46	82.7	6.4	10.9
QUINCY	433,353.39	406,600.00	–	26,753.39	93.8	–	6.2
NEWTON	212,493.77	162,000.00	24,700.00	25,793.77	76.2	11.6	12.2
CHELSEA	167,215.78	119,500.00	29,387.00	18,328.78	71.5	17.6	10.9
SALEM	219,500.00	219,500.00	–	–	100.0	–	–
PITTSFIELD	280,700.00	280,700.00	–	–	100.0	–	–
FITCHBURG	209,000.00	195,500.00	13,500.00	–	93.5	6.5	–
EVERETT	193,744.57	164,534.00	7,564.00	21,646.57	84.9	3.9	11.2
MEDFORD	211,654.27	194,000.00	–	17,654.27	91.7	–	8.3
TAUNTON	212,875.00	200,650.00	12,225.00	–	94.3	5.7	–
CHICOPEE	223,700.00	223,700.00	–	–	100.0	–	–
WALTHAM	135,561.27	114,450.00	10,168.09	10,943.18	84.4	7.5	8.1
REVERE	204,395.60	191,968.16	–	12,427.44	93.9	–	6.1
GLOUCESTER	125,375.00	125,375.00	–	–	100.0	–	–
BEVERLY	151,000.00	151,000.00	–	–	100.0	–	–
NORTH ADAMS	99,019.99	99,019.99	–	–	100.0	–	–
NORTHAMPTON	68,080.00	[2] 68,080.00	–	–	100.0	–	–
LEOMINSTER	59,600.00	42,600.00	17,000.00	–	71.5	28.5	–
ATTLEBORO	106,500.00	96,500.00	10,000.00	–	90.6	9.4	–
PEABODY	140,935.53	140,000.00	935.53	–	99.3	0.7	–
WESTFIELD	66,000.00	66,000.00	–	–	100.0	–	–
MELROSE	101,200.15	84,165.00	8,242.96	8,792.19	83.2	8.1	8.7
WOBURN	159,232.12	154,450.00	–	4,782.12	97.0	–	3.0
NEWBURYPORT	65,600.00	65,000.00	600.00	–	99.1	0.9	–
MARLBOROUGH	75,700.00	75,700.00	–	–	100.0	–	–
38 Cities	**$13,887,061.86**	**$11,466,663.79**	**$1,747,742.46**	**$672,655.61**	**82.6**	**12.6**	**4.8**

[1] Serial loans amounting to $38,318.15 were paid from offsets to outlays.

[2] Includes $1,680 paid county of Hampden on account of Connecticut River Bridge.

DIVISION E

CASH BALANCES

TABLE XVI. — *Cash Balances.*

CITIES.	CASH AT BEGINNING OF 1922						CASH AT END OF 1922					
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
BOSTON	$12,846,860.90	$10,200,585.21	$1,935,488.85	$10,187.65	$423,033.90	$277,565.29	$13,634,253.89	$10,085,011.93	$2,866,689.78	$2,048.88	$419,830.96	$260,672.34
WORCESTER	427,690.19	198,431.13	186,802.61	4,686.90	11,992.97	25,776.58	481,468.51	382,318.61	27,206.70	2,722.40	24,287.20	44,933.60
SPRINGFIELD	901,998.12	839,903.29	49,926.32	–	12,168.51	–	1,097,421.68	1,013,807.80	71,888.07	–	11,725.81	–
NEW BEDFORD	1,196,972.07	1,101,189.97	63,807.97	6,560.08	2,167.04	23,247.01	2,004,247.56	1,911,879.18	49,829.60	6,502.09	4,607.16	31,429.53
FALL RIVER	862,704.09	513,700.66	342,206.99	–	338.63	6,457.81	1,242,230.52	1,025,267.17	211,339.50	–	1,166.04	4,457.81
LOWELL	942,325.68	939,974.31	2,324.48	–	26.89	–	503,114.37	487,803.63	15,199.63	–	111.11	–
CAMBRIDGE	522,234.63	425,229.19	74,406.56	1,081.27	2,118.84	19,398.77	348,299.51	277,373.64	44,579.63	554.77	1,855.30	23,936.17
LYNN	293,777.01	259,037.36	31,118.70	3,215.92	–	405.03	168,317.01	158,149.55	6,511.07	3,251.36	–	405.03
LAWRENCE	844,661.79	579,163.43	263,490.90	–	91.11	1,916.35	876,917.40	452,085.65	422,712.78	–	91.11	2,027.86
SOMERVILLE	161,434.20	159,686.58	–	–	1,455.97	291.65	510,957.15	509,602.53	–	–	1,062.97	291.65
BROCKTON	97,727.29	84,397.70	7,917.47	1,930.40	2,974.98	306.74	132,472.92	123,156.50	3,420.66	2,459.61	2,922.66	513.49
HOLYOKE	375,681.47	354,244.61	21,436.86	–	–	–	431,772.06	399,377.44	29,078.30	–	3,316.32	–
HAVERHILL	113,172.84	109,104.27	2,014.24	–	1,832.58	221.75	122,434.26	118,543.14	1,132.18	–	2,526.69	232.25
MALDEN	121,136.39	113,135.24	3,785.11	3,282.06	933.98	–	385,569.35	359,194.72	24,424.32	1,808.57	141.74	–
QUINCY	124,972.58	106,512.15	–	1,796.36	8,668.23	7,995.84	625,945.24	613,322.76	–	526.60	3,316.01	8,779.87
NEWTON	790,304.40	733,501.07	53,227.32	34.04	3,541.97	–	706,311.52	702,114.55	1,697.04	21.17	2,478.76	–
CHELSEA	98,402.06	97,402.06	–	–	–	1,000.00	190,152.94	189,152.94	–	–	–	1,000.00
SALEM	130,702.35	126,898.53	–	–	2,410.75	1,393.07	192,527.82	187,446.18	–	–	3,235.22	1,846.42
PITTSFIELD	74,484.72	73,387.56	–	–	–	1,097.16	235,365.26	234,440.77	–	–	–	924.49
FITCHBURG	232,150.03	125,875.79	104,860.16	–	1,011.08	403.00	406,431.26	302,010.90	103,152.78	–	835.58	432.00
EVERETT	86,502.76	64,278.39	18,895.18	2,913.63	–	415.56	596,667.39	552,404.98	37,766.53	4,964.18	–	1,531.70
MEDFORD	349,041.05	316,834.29	21,949.33	4,069.82	456.59	5,731.02	598,376.91	571,932.02	9,450.87	3,956.44	477.61	12,559.97
TAUNTON	255,890.39	202,749.68	45,351.25	4,198.79	–	3,590.67	211,875.14	172,820.32	28,006.64	4,890.03	–	6,158.15
CHICOPEE	88,595.87	70,148.24	–	–	36.76	18,410.87	63,156.98	35,940.20	–	–	1,082.22	26,134.56
WALTHAM	124,561.62	119,265.40	2,805.51	1,171.49	793.00	526.22	167,345.54	152,125.14	6,712.66	2,258.69	1,384.71	4,864.34
REVERE	50,801.75	50,801.75	–	–	–	–	199,108.02	199,108.02	–	–	–	–
GLOUCESTER	394,274.21	394,266.42	–	–	–	7.79	235,231.40	235,223.61	–	–	–	7.79
BEVERLY	244,653.05	244,393.80	–	–	259.25	–	224,738.31	224,434.05	–	–	304.26	–
NORTH ADAMS	195,656.08	195,656.08	–	–	–	–	23,837.02	23,837.02	–	–	–	–
NORTHAMPTON	137,458.46	136,772.06	–	295.70	390.70	–	167,711.36	167,359.77	–	167.75	183.84	–
LEOMINSTER	150,154.39	149,754.39	–	400.00	–	–	127,608.07	127,608.07	–	–	–	–
ATTLEBORO	42,650.73	40,389.53	1,013.18	–	1,248.02	–	23,471.21	19,617.94	1,662.81	–	2,190.46	–
PEABODY	147,324.88	146,048.92	348.75	–	–	927.21	144,977.50	142,987.29	–	–	–	1,990.21
WESTFIELD	169,757.54	164,307.64	–	–	–	5,449.90	164,325.64	160,803.20	–	–	–	3,522.44
MELROSE	103,385.13	87,852.83	831.93	11,692.05	1,823.10	1,185.22	79,735.89	56,366.11	13,790.02	2,883.05	1,908.10	4,788.61
WOBURN	119,618.46	113,860.74	4,282.13	–	1,455.18	20.41	72,791.93	65,565.52	5,563.94	–	1,642.06	20.41
NEWBURYPORT	34,326.83	29,457.66	1,183.96	–	3,476.20	209.01	94,648.92	75,093.73	11,498.25	–	7,870.68	186.26
MARLBOROUGH	48,663.68	45,372.05	2,039.25	–	1,252.38	–	66,900.71	62,014.89	2,478.16	–	2,407.66	–
38 Cities	**$23,902,709.69**	**$19,713,569.98**	**$3,241,515.01**	**$57,516.16**	**$485,958.61**	**$404,149.93**	**$27,558,718.17**	**$22,577,301.47**	**$3,995,791.92**	**$39,015.59**	**$502,962.24**	**$443,646.95**

Part II

Towns Over 5,000 Population

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS FOR THE FISCAL YEAR ENDING DECEMBER 31, 1922

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Brookline POPULATION 37,748
REVENUE.	**$2,984,577.10**
General	**2,720,983.29**
Taxes	*2,710,193.60*
Property, poll, and income	2,491,049.58
Corporation, bank, etc.	219,144.02
Licenses and permits	*2,707.00*
Fines and forfeits	*1,027.42*
Grants and gifts	*6,767.24*
For expenses	6,767.24
For outlays	–
All other	*288.03*
Commercial	**263,593.81**
Special assessments	*9,194.97*
To meet expenses	9,194.97
To meet outlays	–
Privileges	*1,500.00*
Departmental	*80,329.41*
General government	1,554.61
Protection of persons and property	8,918.73
Health and sanitation	18,020.88
Highways	192.43
Charities	11,075.57
Soldiers' benefits	2,437.00
Schools	14,094.38
Libraries	2,765.60
Recreation	7,557.70
Unclassified	13,712.51
Public service enterprises	*152,286.49*
Electric light	–
Water	152,286.49
All other	–
Cemeteries	*6,863.40*
Interest	*13,419.54*
On sinking funds	–
On trust and investment funds	1,968.10
All other	11,451.44
NON-REVENUE.	**$2,595,275.26**
Offsets to outlays	**23,167.75**
Departmental	*17,100.00*
Public service enterprises	*6,067.75*
Cemeteries	–
Municipal indebtedness	**2,154,083.16**
Loans, general purposes	*611,000.00*
Loans, public service enterprises	*37,800.00*
Loans, cemeteries	–
Bonds refunded, current year	–
Temporary loans (including revenue loans)	*1,500,000.00*
Unpaid warrants or orders, current year	–
Premiums	*5,283.16*
Transfers	**799.17**
From sinking funds	–
All other	*799.17*
Refunds	**8,455.05**
Agency, trust, and investment	**408,770.13**
Taxes and licenses for State	*242,675.01*
Taxes for county	*160,389.58*
Reimbursements for grade crossings	–
Sinking and other permanent funds	*5,705.54*
All other	–
RECAPITULATION.	
Revenue and offsets to outlays	$3,007,744.85
Premiums	5,283.16
Municipal indebtedness	2,148,800.00
Transfers and refunds	9,254.22
Agency, trust, and investment	408,770.13
Total receipts	**$5,579,852.36**
Balance on hand, including funds	*121,581.91*
GRAND TOTAL	**$5,701,434.27**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Brookline Population 37,748
Maintenance	**$2,278,084.63**
Departmental	*2,157,297.41*
General government	125,077.02
Protection of persons and property	510,897.63
Health and sanitation	325,063.21
Highways	304,367.98
Charities	48,354.63
Soldiers' benefits	4,490.00
Schools	583,428.30
Libraries	60,827.32
Recreation	161,602.91
Pensions	20,130.11
Unclassified	13,058.30
Public service enterprises	*112,531.77*
Electric light	–
Water	112,513.77
All other	18.00
Cemeteries	*8,245.45*
Administration of trust funds	*10.00*
Interest	**144,700.59**
Loans, general purposes	*136,373.64*
Loans, public service enterprises	*8,326.95*
Loans, cemeteries	–
Outlays	**608,421.87**
Departmental	*557,491.68*
General government	–
Protection of persons and property	12,478.10
Health and sanitation	18,412.24
Highways	69,433.11
Charities	–
Schools	430,131.04
Libraries	–
Recreation	27,037.19
Unclassified	–
Public service enterprises	*49,428.59*
Electric light	–
Water	49,428.59
All other	–
Cemeteries	*1,501.60*
Municipal indebtedness	**1,870,073.57**
From sinking funds	–
From revenue and other sources	*219,273.57*
Bonds refunded, current year	–
Temporary loans (including revenue loans)	*1,650,800.00*
Warrants or orders, previous years	–
Transfers	**799.17**
To sinking funds from revenue	–
All other	*799.17*
Refunds	**8,455.05**
Agency, trust, and investment	**407,588.31**
Taxes and licenses for State	*242,675.01*
Taxes for county	*160,389.58*
Expenditures for grade crossings	–
Sinking and other permanent funds	*4,523.72*
All other	–

RECAPITULATION.	
Maintenance and interest	$2,422,785.22
Permanent debt (except from sinking funds)	219,273.57
Sinking fund requirements from revenue	–
Outlays	608,421.87
Permanent debt from sinking funds	–
Bonds refunded, current year	–
Temporary loans	1,650,800.00
Transfers (except to sinking funds) and refunds	9,254.22
Agency, trust, and investment	407,588.31
Total payments	**$5,318,123.19**
Balance on hand, including funds	*383,311.08*
GRAND TOTAL	**$5,701,434.27**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Watertown Population 21,457	Arlington Population 18,665	Framingham Population 17,033	Gardner Population 16,971
REVENUE.	**$1,097,430.38**	**$1,029,381.64**	**$877,751.10**	**$681,722.59**
General	**917,956.16**	**867,029.54**	**711,825.89**	**563,922.83**
Taxes	*902,796.94*	*863,905.00*	*703,980.86*	*548,546.27*
Property, poll, and income	828,233.45	821,397.93	599,184.79	500,485.43
Corporation, bank, etc.	74,563.49	42,507.07	104,796.07	48,060.84
Licenses and permits	*911.60*	*1,196.50*	*2,898.56*	*1,749.60*
Fines and forfeits	*2,070.61*	*586.06*	*1,666.01*	*5,035.60*
Grants and gifts	*12,153.38*	*1,341.98*	*3,280.46*	*8,591.36*
For expenses	12,153.38	1,341.98	2,280.46	8,591.36
For outlays	–	–	1,000.00	–
All other	*23.63*	–	–	–
Commercial	**179,474.22**	**162,352.10**	**165,925.21**	**117,799.76**
Special assessments	*19,131.26*	*11,816.76*	*3,096.36*	*14,406.77*
To meet expenses	17,513.19	872.97	2,978.60	14,406.77
To meet outlays	1,618.07	10,943.79	117.76	–
Privileges	–	–	*50.00*	–
Departmental	*34,399.80*	*31,535.69*	*37,742.69*	*27,738.40*
General government	2,071.00	5,376.72	493.25	2,107.15
Protection of persons and property	485.99	2,194.23	360.62	208.34
Health and sanitation	7,634.96	4,220.24	5,314.28	4,381.13
Highways	152.85	1,832.89	650.93	104.42
Charities	12,617.86	4,838.01	10,750.08	8,523.17
Soldiers' benefits	1,242.00	2,099.00	1,672.50	1,153.50
Schools	1,829.58	2,142.42	7,956.76	5,048.48
Libraries	654.24	630.50	704.61	–
Recreation	14.20	67.50	115.00	6,200.21
Unclassified	7,697.12	8,134.18	9,724.66	12.00
Public service enterprises	*106,238.96*	*84,953.52*	*95,144.81*	*62,258.83*
Electric light	–	–	–	–
Water	106,238.96	84,953.52	95,144.81	62,258.83
All other	–	–	–	–
Cemeteries	*2,907.25*	*11,413.13*	*5,979.96*	*4,647.82*
Interest	*16,796.95*	*22,633.00*	*23,911.39*	*8,747.94*
On sinking funds	–	6,936.53	4,910.65	–
On trust and investment funds	1,964.19	7,223.29	4,438.49	–
All other	14,832.76	8,473.18	14,562.25	8,747.94
NON-REVENUE.	**$920,919.80**	**$820,352.55**	**$1,143,909.06**	**$573,320.75**
Offsets to outlays	**7,187.75**	**16,136.81**	**18,839.76**	**6,695.31**
Departmental	*3,225.58*	*16,136.81*	*16,232.63*	*2,719.98*
Public service enterprises	*3,962.17*	–	*2,607.13*	*3,975.33*
Cemeteries	–	–	–	–
Municipal indebtedness	**773,146.28**	**455,115.01**	**970,150.75**	**472,735.62**
Loans, general purposes	*67,500.00*	*30,000.00*	–	*169,000.00*
Loans, public service enterprises	*4,000.00*	*10,000.00*	*20,000.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*701,000.00*	*415,000.00*	*950,000.00*	*300,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*646.28*	*115.01*	*150.76*	*3,735.62*
Transfers	**2,315.84**	**115,779.32**	**19,209.77**	**524.44**
From sinking funds	–	*92,000.00*	–	–
All other	*2,315.84*	*23,779.32*	*19,209.77*	*524.44*
Refunds	**11,570.10**	**1,804.46**	**4,081.51**	**1,694.88**
Agency, trust, and investment	**126,699.83**	**231,516.95**	**131,627.27**	**91,670.50**
Taxes and licenses for State	*84,013.07*	*71,885.24*	*76,893.45*	*58,106.84*
Taxes for county	*40,324.64*	*33,845.26*	*36,055.87*	*25,021.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,362.12*	*125,786.45*	*18,677.95*	*8,542.66*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$1,104,618.13	$1,045,518.45	$896,590.86	$688,417.90
Premiums	646.28	115.01	150.75	3,735.62
Municipal indebtedness	772,500.00	455,000.00	970,000.00	469,000.00
Transfers and refunds	13,885.94	117,583.78	23,291.28	2,219.32
Agency, trust, and investment	126,699.83	231,516.95	131,627.27	91,670.50
Total receipts	**$2,018,350.18**	**$1,849,734.19**	**$2,021,660.16**	**$1,255,043.34**
Balance on hand, including funds	*276,659.58*	*160,289.56*	*131,024.38*	*35,045.24*
GRAND TOTAL	**$2,295,009.76**	**$2,010,023.75**	**$2,152,684.54**	**$1,290,088.58**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Watertown Population 21,457	Arlington Population 18,665	Framingham Population 17,033	Gardner Population 16,971
Maintenance	**$736,550.74**	**$750,533.51**	**$704,715.58**	**$593,575.43**
Departmental	*693,459.52*	*704,501.94*	*640,509.89*	*556,297.74*
General government	44,549.52	52,087.15	39,387.43	37,131.44
Protection of persons and property	132,928.27	95,343.11	117,878.33	65,191.46
Health and sanitation	61,443.75	75,694.58	58,572.48	54,767.36
Highways	77,978.79	95,764.43	93,955.36	114,378.70
Charities	46,384.36	22,312.33	28,858.68	51,452.48
Soldiers' benefits	3,165.64	3,234.50	8,430.35	6,123.65
Schools	270,170.01	320,078.60	250,616.79	181,486.46
Libraries	17,454.15	12,017.96	17,783.46	8,833.54
Recreation	21,030.46	15,059.08	4,673.27	20,258.86
Pensions	4,908.04	4,263.20	1,702.16	1,658.80
Unclassified	13,446.53	8,647.00	18,651.58	15,014.99
Public service enterprises	*36,695.00*	*32,170.89*	*55,387.22*	*26,821.09*
Electric light	–	–	–	–
Water	36,695.00	32,170.89	55,387.22	26,821.09
All other	–	–	–	–
Cemeteries	*6,396.22*	*13,835.68*	*8,808.47*	*10,456.60*
Administration of trust funds	–	*25.00*	*10.00*	–
Interest	**120,637.28**	**76,424. 01**	**65,075.01**	**42,374.32**
Loans, general purposes	*95,212.73*	*52,187.61*	*49,532.96*	*34,150.57*
Loans, public service enterprises	*25,424.55*	*24,236.40*	*15,542.05*	*8,200.00*
Loans, cemeteries	–	–	–	*23.75*
Outlays	**240,822.22**	**162,722.23**	**190,989.03**	**195,221.05**
Departmental	*224,685.64*	*127,141.40*	*128,539.60*	*176,065.60*
General government	–	–	782.04	430.60
Protection of persons and property	365.00	2,806.46	500.00	346.26
Health and sanitation	31,598.72	49,360.66	3,126.79	38,991.06
Highways	37,552.17	50,581.89	58,085.70	23,072.73
Charities	171.75	–	–	–
Schools	125,848.45	24,153.49	62,227.67	100,504.45
Libraries	–	238.90	–	–
Recreation	29,149.55	–	3,317.40	12,720.50
Unclassified	–	–	500.00	–
Public service enterprises	*14,048.15*	*35,580.83*	*59,145.90*	*19,155.45*
Electric light	–	–	–	–
Water	14,048.15	35,580.83	59,145.90	19,155.45
All other	–	–	–	–
Cemeteries	*2,088.43*	–	*3,303.53*	–
Municipal indebtedness	**814,411.11**	**587,569.87**	**788,270.58**	**327,987.50**
From sinking funds	–	*92,000.00*	–	–
From revenue and other sources	*163,411.11*	[1] *95,569.87*	*68,000.00*	*77,987.50*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*651,000.00*	*400,000.00*	*720,000.00*	*250,000.00*
Warrants or orders, previous years	–	–	*270.58*	–
Transfers	**2,315.84**	**115,779.32**	**19,209.77**	**524.44**
To sinking funds from revenue	–	*12,850.00*	*500.00*	–
All other	*2,315.84*	*102,929.32*	*18,709.77*	*524.44*
Refunds	**11,570.10**	**1,804.46**	**4,081.51**	**1,694.88**
Agency, trust, and investment	**128,007.19**	**258,302.86**	**139,198.83**	**91,289.50**
Taxes and licenses for State	*84,013.07*	*71,885.24*	*76,893.45*	*58,106.84*
Taxes for county	*40,324.64*	*33,845.26*	*36,055.87*	*25,021.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*3,669.48*	*152,572.36*	*26,249.51*	*8,161.66*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$857,188.02	$826,957.52	$769,790.59	$635,949.75
Permanent debt (except from sinking funds)	163,411.11	[1] 95,569.87	68,000.00	77,987.50
Sinking fund requirements from revenue	–	12,850.00	500.00	–
Outlays	240,822.22	162,722.23	190,989.03	195,221.05
Permanent debt from sinking funds	–	92,000.00	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	651,000.00	400,000.00	720,270.58	250,000.00
Transfers (except to sinking funds) and refunds	13,885.94	104,733.78	22,791.28	2,219.32
Agency, trust, and investment	128,007.19	258,302.86	139,198.83	91,289.50
Total payments	**$2,054,314.48**	**$1,953,136.26**	**$1,911,540.31**	**$1,252,667.12**
Balance on hand, including funds	*240,695.28*	*56,887.49*	*241,144.23*	*37,421.46*
GRAND TOTAL	**$2,295,009.76**	**$2,010,023.75**	**$2,152,684.54**	**$1,290,088.58**

[1] Includes $19,000 paid from fire insurance receipts.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Greenfield POPULATION 15,462	Winthrop POPULATION 15,455	Methuen POPULATION 15,189	Weymouth POPULATION 15,057
REVENUE.	**$663,294.59**	**$618,981.29**	**$751,580.19**	**$530,412.95**
General	**551,341.97**	**530,756.34**	**662,320.51**	**450,673.50**
Taxes	*546,702.32*	*527,809.67*	*648,077.10*	*443,877.31*
Property, poll, and income	491,599.15	521,187.00	598,041.11	412,589.22
Corporation, bank, etc.	55,103.17	6,622.67	50,035.99	31,288.09
Licenses and permits	*1,185.00*	*1,771.67*	*886.50*	*1,079.00*
Fines and forfeits	*2,232.50*	*128.76*	*5,238.50*	*777.54*
Grants and gifts	*1,222.15*	*1,046.24*	*8,118.41*	*4,939.65*
For expenses	1,222.15	1,046.24	8,118.41	4,939.65
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**111,952.62**	**88,224.95**	**89,259.68**	**79,739.45**
Special assessments	*2,083.88*	*5,191.79*	*1,527.43*	*1,872.67*
To meet expenses	–	–	1,527.43	1,872.67
To meet outlays	2,083.88	5,191.79	–	–
Privileges	–	–	–	–
Departmental	*37,130.56*	*9,746.74*	*13,965.95*	*16,323.80*
General government	1,957.15	130.24	1,515.42	60.51
Protection of persons and property	442.17	140.91	465.21	493.63
Health and sanitation	2,971.49	571.35	1,106.31	546.44
Highways	15,914.72	1.50	400.30	1,458.71
Charities	7,876.58	4,967.97	5,052.44	5,814.05
Soldiers' benefits	1,156.00	795.50	816.50	4,075.00
Schools	5,915.77	1,602.62	4,609.77	997.96
Libraries	759.18	334.65	–	1,314.68
Recreation	–	28.00	–	–
Unclassified	137.50	1,174.00	–	1,562.82
Public service enterprises	*64,108.61*	*58,114.86*	*53,768.28*	*51,904.73*
Electric light	–	–	–	–
Water	64,108.61	58,114.86	53,763.98	51,631.50
All other	–	–	4.30	273.23
Cemeteries	–	*4,293.57*	*1,667.82*	–
Interest	*8,629.57*	*10,877.99*	*18,330.20*	*9,638.25*
On sinking funds	–	–	5,904.96	1,268.71
On trust and investment funds	3,946.68	6.88	–	1,955.70
All other	4,682.89	10,871.11	12,425.24	6,413.84
NON-REVENUE.	**$808,192.23**	**$425,370.54**	**$803,806.35**	**$391,808.19**
Offsets to outlays	**1,350.96**	**1,570.11**	**19,633.62**	**5,047.68**
Departmental	*1,350.96*	–	*15,151.77*	–
Public service enterprises	–	*1,570.11*	*4,481.85*	*5,047.68*
Cemeteries	–	–	–	–
Municipal indebtedness	**695,039.15**	**370,000.00**	**696,369.02**	**270,140.00**
Loans, general purposes	*495,000.00*	–	*22,800.00*	*20,000.00*
Loans, public service enterprises	–	–	*87,700.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*200,000.00*	*370,000.00*	*585,000.00*	*250,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*39.15*	–	*869.02*	*140.00*
Transfers	**37.35**	**85.20**	**2,778.79**	**25,774.27**
From sinking funds	–	–	–	*5,000.00*
All other	*37.35*	*85.20*	*2,778.79*	*20,774.27*
Refunds	**8,263.17**	**1,180.76**	**1,496.16**	**258.64**
Agency, trust, and investment	**103,501.60**	**52,534.47**	**83,528.76**	**90,587.60**
Taxes and licenses for State	*60,390.14*	*50,769.00*	*50,865.19*	*47,526.00*
Taxes for county	*42,777.00*	–	*29,397.07*	*25,178.48*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*334.46*	*1,765.47*	*3,266.50*	*17,883.12*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$664,645.55	$620,551.40	$771,213.81	$535,460.63
Premiums	39.15	–	869.02	140.00
Municipal indebtedness	695,000.00	370,000.00	695,500.00	270,000.00
Transfers and refunds	8,300.52	1,265.96	4,274.95	26,032.91
Agency, trust, and investment	103,501.60	52,534.47	83,528.76	90,587.60
Total receipts	**$1,471,486.82**	**$1,044,351.83**	**$1,555,386.54**	**$922,221.14**
Balance on hand, including funds	*15,201.10*	*104,423.01*	*145,467.59*	*97,230.63*
GRAND TOTAL	**$1,486,687.92**	**$1,148,774.84**	**$1,700,854.13**	**$1,019,451.77**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Greenfield Population 15,462	Winthrop Population 15,455	Methuen Population 15,189	Weymouth Population 15,057
Maintenance	**$485,335.53**	**$429,553.56**	**$546,193.32**	**$440,856.25**
Departmental	*457,726.85*	*396,333.39*	*496,044.69*	*416,611.96*
General government	26,320.94	22,770.38	31,025.04	26,206.37
Protection of persons and property	39,802.29	67,458.07	88,045.95	49,934.30
Health and sanitation	25,881.64	33,573.71	32,975.89	21,636.52
Highways	99,473.80	46,084.59	100,856.95	74,464.66
Charities	27,439.36	9,228.32	21,835.21	31,229.37
Soldiers' benefits	2,167.49	2,464.50	1,562.00	8,326.98
Schools	208,393.23	188,289.48	215,577.85	179,619.01
Libraries	14,480.09	6,427.27	–	11,828.14
Recreation	5,164.33	14,482.67	876.93	8,912.69
Pensions	–	–	–	–
Unclassified	8,603.68	5,554.40	3,288.87	4,453.92
Public service enterprises	*27,483.68*	*27,729.70*	*47,551.24*	*24,244.29*
Electric light	–	–	–	–
Water	27,483.68	27,729.70	47,551.24	23,985.00
All other	–	–	–	259.29
Cemeteries	–	*5,490.47*	*2,597.39*	–
Administration of trust funds	*125.00*	–	–	–
Interest	**18,364.94**	**59,322.84**	**42,658.93**	**17,806.43**
Loans, general purposes	*16,003.06*	*41,496.91*	*31,998.64*	*13,966.43*
Loans, public service enterprises	*2,361.88*	*17,461.25*	*10,660.29*	*3,840.00*
Loans, cemeteries	–	*364.68*	–	–
Outlays	**288,595.62**	**44,891.58**	**264,649.15**	**77,331.01**
Departmental	*276,917.34*	*39,192.85*	*170,925.54*	*49,006.37*
General government	–	–	449.89	–
Protection of persons and property	–	–	10,413.70	325.11
Health and sanitation	35,000.91	4,870.70	1,212.16	1,513.82
Highways	17,661.16	30,974.41	44,979.04	44,152.29
Charities	379.18	–	302.73	300.00
Schools	222,876.09	3,347.74	113,320.02	1,494.39
Libraries	–	–	–	–
Recreation	–	–	248.00	1,220.76
Unclassified	–	–	–	–
Public service enterprises	*12,678.28*	*5,698.73*	*93,155.31*	*28,324.64*
Electric light	–	–	–	–
Water	12,678.28	5,698.73	93 155.31	28,324.64
All other	–	–	–	–
Cemeteries	–	–	*568.30*	–
Municipal indebtedness	**327,500.00**	**485,153.39**	**684,750.00**	**334,160.81**
From sinking funds	–	–	–	*5,000.00*
From revenue and other sources	*57,500.00*	*70,153.39*	*53,750.00*	*29,160.81*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*270,000.00*	*415,000.00*	*631,000.00*	*300,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**37.35**	**85.20**	**2,778.79**	**25,774.27**
To sinking funds from revenue	–	–	*2,603.45*	*300.00*
All other	*37.35*	*85.20*	*175.34*	*25,474.27*
Refunds	**8,263.17**	**1,180.76**	**1,496.16**	**258.64**
Agency, trust, and investment	**103,501.60**	**52,541.35**	**91,337.42**	**86,936.66**
Taxes and licenses for State	*60,390.14*	*50,769.00*	*50,865.19*	*47,526.00*
Taxes for county	*42,777.00*	–	*29,397.07*	*25,178.48*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*334.46*	*1,772.35*	*11,075.16*	*14,232.18*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$503,700.47	$488,876.40	$588,852.25	$458,662.68
Permanent debt (except from sinking funds)	57,500.00	70,153.39	53,750.00	29,160.81
Sinking fund requirements from revenue	–	–	2,603.45	300.00
Outlays	288,595.62	44,891.58	264,649.15	77,331.01
Permanent debt from sinking funds	–	–	–	5,000.00
Bonds refunded, current year	–	–	–	–
Temporary loans	270,000.00	415,000.00	631,000.00	300,000.00
Transfers (except to sinking funds) and refunds	8,300.52	1,265.96	1,671.50	25,732.91
Agency, trust, and investment	103,501.60	52,541.35	91,337.42	86,936.66
Total payments	**$1,231,598.21**	**$1,072,728.68**	**$1,633,863.77**	**$983,124.07**
Balance on hand, including funds	*255,089.71*	*76,046.16*	*66,990.36*	*36,327.70*
GRAND TOTAL	**$1,486,687.92**	**$1,148,774.84**	**$1,700,854.13**	**$1,019,451.77**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Southbridge POPULATION 14,245	Milford POPULATION 13,471	West Springfield POPULATION 13,443	Webster POPULATION 13,258
REVENUE.	**$392,690.94**	**$406,250.80**	**$759,689.63**	**$392,644.64**
General	**368,170.50**	**360,589.89**	**620,848.44**	**329,733.96**
Taxes	*353,831.47*	*358,197.36*	*613,526.63*	*316,563.71*
Property, poll, and income	321,269.17	344,120.09	554,333.13	290,993.21
Corporation, bank, etc.	32,562.30	14,077.27	59,193.50	25,570.50
Licenses and permits	*918.00*	*1,034.50*	*1,057.20*	*909.68*
Fines and forfeits	*1,340.00*	*320.99*	*1,986.00*	*1,767.00*
Grants and gifts	*12,081.03*	*1,037.04*	*4,278.61*	*10,494.17*
For expenses	12,081.03	1,037.04	4,278.61	10,494.17
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**24,520.44**	**45,660.91**	**138,841.19**	**62,910.68**
Special assessments	*946.50*	*2,617.80*	*6,557.98*	*2,631.72*
To meet expenses	–	2,587.65	3,000.49	69.00
To meet outlays	946.50	30.15	3,557.49	2,562.72
Privileges	–	–	*715.00*	–
Departmental	*13,491.69*	*33,161.56*	*22,740.53*	*17,271.51*
General government	719.60	1,953.90	840.47	–
Protection of persons and property	1,102.75	114.15	412.33	1,889.55
Health and sanitation	869.15	151.50	569.47	490.08
Highways	102.80	387.60	5,951.48	157.50
Charities	5,354.82	24,360.90	6,739.74	10,241.89
Soldiers' benefits	1,278.68	2,655.50	1,002.00	1,009.00
Schools	3,745.52	2,761.72	6,602.42	2,667.43
Libraries	318.37	142.24	622.62	314.56
Recreation	–	368.05	–	201.50
Unclassified	–	266.00	–	300.00
Public service enterprises	–	–	*89,088.27*	*34,686.09*
Electric light	–	–	–	–
Water	–	–	89,088.27	34,686.09
All other	–	–	–	–
Cemeteries	*1,850.46*	*1,864.67*	–	*1,286.00*
Interest	*8,231.79*	*8,016.88*	*19,739.41*	*7,035.36*
On sinking funds	1,627.44	–	10,553.95	–
On trust and investment funds	106.13	–	454.15	3,163.50
All other	6,498.22	8,016.88	8,731.31	3,871.86
NON-REVENUE.	**$531,130.09**	**$573,903.84**	**$902,936.17**	**$283,952.06**
Offsets to outlays	**800.00**	**15,894.66**	**70,609.68**	**300.00**
Departmental	*800.00*	*15,894.66*	*67,258.43*	–
Public service enterprises	–	–	*3,351.25*	*300.00*
Cemeteries	–	–	–	–
Municipal indebtedness	**470,610.00**	**491,720.29**	**718,546.95**	**220,000.00**
Loans, general purposes	*150,000.00*	*95,000.00*	*315,000.00*	–
Loans, public service enterprises	–	–	*40,000.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*320,000.00*	*395,000.00*	*360,000.00*	*220,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*610.00*	*1,720.29*	*3,546.95*	–
Transfers	**600.00**	**1,188.67**	**12,200.00**	–
From sinking funds	–	–	–	–
All other	*600.00*	*1,188.67*	*12,200.00*	–
Refunds	**866.08**	**414.39**	**2,842.32**	**3,340.52**
Agency, trust, and investment	**58,254.01**	**64,685.83**	**98,737.22**	**60,311.54**
Taxes and licenses for State	*40,197.55*	*47,291.43*	*55,997.94*	*38,260.66*
Taxes for county	*15,929.00*	*16,075.00*	*21,665.05*	*15,420.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,127.46*	*1,319.40*	*21,074.23*	*6,630.88*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$393,490.94	$422,145.46	$830,299.31	$392,944.64
Premiums	610.00	1,720.29	3,546.95	–
Municipal indebtedness	470,000.00	490,000.00	715,000.00	220,000.00
Transfers and refunds	1,466.08	1,603.06	15,042.32	3,340.52
Agency, trust, and investment	58,254.01	64,685.83	98,737.22	60,311.54
Total receipts	**$923,821.03**	**$980,154.64**	**$1,662,625.80**	**$676,596.70**
Balance on hand, including funds	*49,557.32*	*9,070.55*	*58,903.54*	*38,290.95*
GRAND TOTAL	**$973,378.35**	**$989,225.19**	**$1,721,529.34**	**$714,887.65**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Southbridge Population 14,245	Milford Population 13,471	West Springfield Population 13,443	Webster Population 13,258
Maintenance	**$314,638.15**	**$365,611.68**	**$546,524.85**	**$304,872.02**
Departmental	*311,693.11*	*363,240.68*	*503,781.65*	*285,564.45*
General government	19,088.73	19,708.00	32,950.62	21,334.38
Protection of persons and property	51,600.78	43,861.38	82,716.41	30,862.26
Health and sanitation	20,180.55	15,950.18	20,428.97	12,351.40
Highway	47,491.05	67,793.25	87,693.66	41,561.60
Charities	39,763.31	54,278.15	23,120.46	31,292.71
Soldiers' benefits	4,515.26	5,973.25	4,375.88	5,401.97
Schools	117,856.42	145,295.25	234,295.02	129,404.98
Libraries	6,557.60	2,645.71	6,882.68	7,693.36
Recreation	2,738.91	3,147.84	2,952.14	2,607.43
Pensions	–	530.40	637.00	–
Unclassified	1,900.50	4,057.27	7,728.81	3,054.36
Public service enterprises	–	–	*42,743.20*	*17,246.64*
Electric light	–	–	–	–
Water	–	–	42,743.20	17,242.39
All other	–	–	–	4.25
Cemeteries	*2,945.04*	*2,371.00*	–	*2,060.93*
Administration of trust funds	–	–	–	–
Interest	**18,324.88**	**18,241.65**	**44,181.59**	**10,528.13**
Loans, general purposes	*18,324.88*	*18,241.65*	*28,395.48*	*9,763.13*
Loans, public service enterprises	–	–	*15,786.11*	*765.00*
Loans, cemeteries	–	–	–	–
Outlays	**115,923.15**	**85,814.58**	**272,930.22**	**34,154.93**
Departmental	*115,923.15*	*85,814.58*	*195,372.27*	*14,112.99*
General government	–	325.00	2,180.70	887.70
Protection of persons and property	700.00	–	16,834.50	–
Health and sanitation	14,507.43	58,290.28	13,969.21	4,290.73
Highways	5,692.18	23,010.44	147,589.32	5,200.00
Charities	–	–	–	477.00
Schools	95,023.54	1,999.05	13,616.54	1,231.63
Libraries	–	–	–	2,025.93
Recreation	–	689.81	1,182.00	–
Unclassified	–	1,500.00	–	–
Public service enterprises	–	–	*77,557.95*	*20,041.94*
Electric light	–	–	–	–
Water	–	–	77,557.95	20,041.94
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**370,110.00**	**403,000.00**	**448,771.48**	**241,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*25,110.00*	*23,000.00*	*38,500.00*	*31,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*345,000.00*	*380,000.00*	*410,000.00*	*210,000.00*
Warrants or orders, previous years	–	–	*271.48*	–
Transfers	**600.00**	**1,188.67**	**12,200.00**	–
To sinking funds from revenue	–	–	*12,200.00*	–
All other	*600.00*	*1,188.67*	–	–
Refunds	**866.08**	**414.39**	**2,842.32**	**3,340.52**
Agency, trust, and investment	**60,236.58**	**64,685.83**	**113,958.51**	**56,906.50**
Taxes and licenses for State	*40,197.55*	*47,291.43*	*55,997.94*	*38,260.66*
Taxes for county	*15,929.00*	*16,075.00*	*21,665.05*	*15,420.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*4,110.03*	*1,319.40*	*36,295.52*	*3,225.84*
All other	–	–	–	–
RECAPITULATION.				
Maintenance and interest	$332,963.03	$383,853.33	$590,706.44	$315,400.15
Permanent debt (except from sinking funds)	25,110.00	23,000.00	38,500.00	31,000.00
Sinking fund requirements from revenue	–	–	12,200.00	–
Outlays	115,923.15	85,814.58	272,930.22	34,154.93
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	345,000.00	380,000.00	410,271.48	210,000.00
Transfers (except to sinking funds) and refunds	1,466.08	1,603.06	2,842.32	3,340.52
Agency, trust, and investment	60,236.58	64,685.83	113,958.51	56,906.50
Total payments	**$880,698.84**	**$938,956.80**	**$1,441,408.97**	**$650,802.10**
Balance on hand, including funds	*92,679.51*	*50,268.39*	*280,120.37*	*64,085.55*
GRAND TOTAL	**$973,378.35**	**$989,225.19**	**$1,721,529.34**	**$714,887.65**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Plymouth POPULATION 13,045	Wakefield POPULATION 13,025	Clinton POPULATION 12,979	Adams POPULATION 12,967
REVENUE.	**$576,541.34**	**$1,010,768.62**	**$507,149.41**	**$341,263.41**
General	**511,848.68**	**703,574.68**	**430,669.31**	**288,043.21**
Taxes	*505,060.35*	*516,454.62*	*420,816.75*	*279,856.81*
Property, poll, and income	426,452.75	488,117.80	354,526.17	238,379.25
Corporation, bank, etc.	78,607.60	28,336.82	66,290.58	41,477.56
Licenses and permits	*1,220.50*	*749.00*	*999.50*	*328.50*
Fines and forfeits	*467.58*	*2,457.00*	*1,620.15*	*3,547.50*
Grants and gifts	*5,100.25*	*183,914.06*	*7,232.91*	*4,310.40*
For expenses	5,100.25	5,261.39	7,232.91	4,310.40
For outlays	–	178,652.67	–	–
All other	–	–	–	–
Commercial	**64,692.66**	**307,193.94**	**76,480.10**	**53,220.20**
Special assessments	*2,779.74*	*6,021.17*	*1,914.13*	*6,826.99*
To meet expenses	827.42	4,073.76	390.49	5,158.11
To meet outlays	1,952.32	1,947.41	1,523.64	1,668.88
Privileges	*425.00*	–	–	–
Departmental	*9,716.41*	*17,767.69*	*14,358.80*	*36,988.63*
General government	552.23	885.20	3,073.90	1,784.18
Protection of persons and property	886.72	240.68	1,286.77	178.38
Health and sanitation	521.41	5,275.63	1,928.83	148.63
Highways	207.54	–	165.10	1,712.84
Charities	3,573.32	1,475.54	5,521.06	29,421.20
Soldiers' benefits	2,366.50	1,656.50	1,161.00	542.00
Schools	503.59	7,787.27	846.87	2,810.00
Libraries	–	446.87	331.27	391.40
Recreation	1,105.10	–	–	–
Unclassified	–	–	44.00	–
Public service enterprises	*38,877.08*	*265,113.10*	*42,404.63*	–
Electric light	–	[1] 202,686.53	–	–
Water	38,376.08	62,426.57	42,404.63	–
All other	501.00	–	–	–
Cemeteries	*7,150.60*	*172.50*	*5,062.05*	*1,201.73*
Interest	*5,743.83*	*18,119.48*	*12,740.49*	*8,202.85*
On sinking funds	–	–	8,820.00	1,114.63
On trust and investment funds	695.44	1,166.67	1,262.30	1,780.12
All other	5,048.39	16,952.81	2,658.19	5,308.10
NON-REVENUE.	**$362,475.53**	**$992,425.33**	**$395,960.88**	**$813,361.52**
Offsets to outlays	**4,748.41**	**12,269.08**	**4,878.32**	**3.50**
Departmental	*4,748.41*	*9,547.61*	–	*3.50*
Public service enterprises	–	*2,721.47*	*4,878.32*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**250,492.50**	**906,434.35**	**300,000.00**	**718,339.50**
Loans, general purposes	–	*313,000.00*	–	*407,500.00*
Loans, public service enterprises	–	*66,500.00*	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*250,000.00*	*525,000.00*	*300,000.00*	*310,000.00*
Unpaid warrants or orders, current year	*492.50*	–	–	–
Premiums	–	*1,934.35*	–	*839.50*
Transfers	**3,107.06**	**1,061.60**	**2,523.99**	**13,572.93**
From sinking funds	–	–	*1,500.00*	*10,000.00*
All other	*3,107.06*	*1,061.60*	*1,023.99*	*3,572.93*
Refunds	**2,183.24**	**3,340.54**	**394.46**	**1,136.26**
Agency, trust, and investment	**101,944.32**	**69,319.76**	**88,164.11**	**80,309.33**
Taxes and licenses for State	*62,213.25*	*41,475.00*	*42,324.76*	*45,647.34*
Taxes for county	*34,156.08*	*20,124.21*	*18,766.00*	*25,871.92*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*5,574.99*	*7,720.55*	*27,073.35*	*8,790.07*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$581,289.75	$1,023,037.70	$512,027.73	$341,266.91
Premiums	–	1,934.35	–	839.50
Municipal indebtedness	250,492.50	904,500.00	300,000.00	717,500.00
Transfers and refunds	5,290.30	4,402.14	2,918.45	14,709.19
Agency, trust, and investment	101,944.32	69,319.76	88,164.11	80,309.33
Total receipts	**$939,016.87**	**$2,003,193.95**	**$903,110.29**	**$1,154,624.93**
Balance on hand, including funds	*18,176.11*	*128,048.29*	*37,901.44*	*47,365.51*
GRAND TOTAL	**$957,192.98**	**$2,131,242.24**	**$941,011.73**	**$1,201,990.44**

[1] Includes $97,246.11 from gas.

Graded According to Population of 1920 — Continued.

PAYMENTS.	Plymouth Population 13,045	Wakefield Population 13,025	Clinton Population 12,979	Adams Population 12,967
Maintenance	**$466,311.16**	**$658,066.43**	**$382,227.96**	**$348,880.05**
Departmental	*435,482.87*	*442,295.39*	*352,128.95*	*347,173.81*
General government	18,502.92	20,030.94	23,537.05	20,216.88
Protection of persons and property	61,677.81	68,880.63	57,755.42	28,991.87
Health and sanitation	42,111.23	31,242.23	19,883.30	20,716.15
Highways	68,751.49	57,118.07	60,253.88	79,168.25
Charities	18,984.53	27,359.17	21,630.04	65,261.36
Soldiers' benefits	10,067.32	5,493.35	2,657.00	1,401.00
Schools	199,767.72	203,610.29	148,769.69	120,475.57
Libraries	5,595.50	8,839.64	10,380.24	8,907.48
Recreation	4,693.80	12,685.51	5,958.57	363.50
Pensions	636.25	–	–	–
Unclassified	4,694.30	7,035.56	1,303.76	1,671.75
Public service enterprises	*19,234.00*	*214,920.22*	*22,747.93*	–
Electric light	–	[1] 183,040.71	–	–
Water	19,061.05	31,879.51	22,747.93	–
All other	172.95	–	–	–
Cemeteries	*11,594.29*	*850.82*	*7,245.08*	*1,706.24*
Administration of trust funds	–	–	*106.00*	–
Interest	**13,049.34**	**49,137.79**	**20,243.74**	**19,446.67**
Loans, general purposes	*11,837.84*	*41,090.65*	*15,981.24*	*19,446.67*
Loans, public service enterprises	*1,211.50*	*8,047.14*	*3,887.50*	–
Loans, cemeteries	–	–	*375.00*	–
Outlays	**44,483.73**	**566,633.09**	**35,558.74**	**93,007.89**
Departmental	*35,822.37*	*489,971.38*	*24,098.08*	*93,007.89*
General government	–	226.53	–	–
Protection of persons and property	2,557.13	3,391.80	–	–
Health and sanitation	3,780.17	8,393.69	12,873.48	9,101.01
Highways	27,312.67	29,459.43	8,989.66	71,519.99
Charities	–	2,319.00	–	–
Schools	872.40	296,992.44	1,700.24	804.74
Libraries	–	149,188.49	–	–
Recreation	1,300.00	–	534.70	11,221.75
Unclassified	–	–	–	360.40
Public service enterprises	*8,078.60*	*76,661.71*	*10,183.23*	–
Electric light	–	[1] 57,670.65	–	–
Water	8,078.60	18,991.06	10,183.23	–
All other	–	–	–	–
Cemeteries	*582.76*	–	*1,277.43*	–
Municipal indebtedness	**300,348.82**	**537,211.48**	**338,000.00**	**287,500.00**
From sinking funds	–	–	[2] *1,500.00*	*10,000.00*
From revenue and other sources	*29,856.32*	*52,211.48*	*21,500.00*	*17,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*270,000.00*	*485,000.00*	*315,000.00*	*260,000.00*
Warrants or orders, previous years	*492.50*	–	–	–
Transfers	**3,107.06**	**1,061.60**	**2,523.99**	**13,572.93**
To sinking funds from revenue	–	–	–	*3,000.00*
All other	*3,107.06*	*1,061.60*	*2,523.99*	*10,572.93*
Refunds	**2,183.24**	**3,340.54**	**394.46**	**1,136.26**
Agency, trust, and investment	**101,998.45**	**68,645.84**	**95,458.78**	**76,088.53**
Taxes and licenses for State	*62,213.25*	*41,475.00*	*42,324.76*	*45,647.34*
Taxes for county	*34,156.08*	*20,124.21*	*18,766.00*	*25,871.92*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*5,629.12*	*7,046.63*	*34,368.02*	*4,569.27*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$479,360.50	$707,204.22	$402,471.70	$368,326.72
Permanent debt (except from sinking funds)	29,856.32	52,211.48	21,500.00	17,500.00
Sinking fund requirements from revenue	–	–	–	3,000.00
Outlays	44,483.73	566,633.09	35,558.74	93,007.89
Permanent debt from sinking funds	–	–	[2] 1,500.00	10,000.00
Bonds refunded, current year	–	–	–	–
Temporary loans	270,492.50	485,000.00	315,000.00	260,000.00
Transfers (except to sinking funds) and refunds	5,290.30	4,402.14	2,918.45	11,709.19
Agency, trust, and investment	101,998.45	68,645.84	95,458.78	76,088.53
Total payments	**$931,481.80**	**$1,884,096.77**	**$874,407.67**	**$839,632.33**
Balance on hand, including funds	*25,711.18*	*247,145.47*	*66,604.06*	*362,358.11*
GRAND TOTAL	**$957,192.98**	**$2,131,242.24**	**$941,011.73**	**$1,201,990.44**

[1] Includes gas, amount not specified.

[2] Serial payments from sinking fund surplus.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Norwood POPULATION 12,627	Easthampton POPULATION 11,261	Danvers POPULATION 11,108	Natick POPULATION 10,907
REVENUE.	**$784,958.49**	**$397,635.27**	**$550,825.99**	**$532,561.75**
General	**533,791.76**	**350,926.79**	**338,667.51**	**385,084.75**
Taxes	*528,184.91*	*338,268.13*	*335,965.60*	*357,176.04*
Property, poll, and income	453,516.16	272,194.22	321,562.89	338,961.26
Corporation, bank, etc.	74,668.75	66,073.91	14,402.71	18,214.78
Licenses and permits	*863.50*	*902.50*	*308.00*	*346.10*
Fines and forfeits	*2,184.50*	*4,502.00*	*1,170.29*	*544.33*
Grants and gifts	*2,558.85*	*7,254.16*	*1,223.62*	*27,018.28*
For expenses	2,558.85	7,254.16	1,223.62	27,018.28
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**251,166.73**	**46,708.48**	**212,158.48**	**147,477.00**
Special assessments	*7,539.69*	*1,761.31*	*1,289.88*	*4,030.12*
To meet expenses	7,539.69	–	1,289.88	4,030.12
To meet outlays	–	1,761.31	–	–
Privileges	–	–	–	*50.00*
Departmental	*14,353.73*	*13,752.94*	*17,606.46*	[1]*81,662.43*
General government	741.95	740.04	723.90	.40
Protection of persons and property	6,719.31	312.48	641.05	566.89
Health and sanitation	1,455.51	1,722.02	424.84	23,730.90
Highways	707.98	102.92	1,918.00	1,023.48
Charities	148.63	6,164.17	5,221.05	51,642.04
Soldiers' benefits	198.50	150.00	2,766.98	2,986.00
Schools	3,210.20	3,577.92	5,507.59	715.41
Libraries	436.65	–	–	921.74
Recreation	–	–	–	40.00
Unclassified	735.00	983.39	403.05	[1]35.57
Public service enterprises	*217,656.51*	*26,657.24*	*188,184.70*	*44,265.49*
Electric light	167,178.33	–	114,847.76	–
Water	50,478.18	26,657.24	73,336.94	44,246.49
All other	–	–	–	19.00
Cemeteries	*5,393.63*	*779.05*	–	–
Interest	*6,223.17*	*3,757.94*	*5,077.44*	*17,468.96*
On sinking funds	–	–	1,771.34	4,273.28
On trust and investment funds	21.25	578.77	549.19	4,987.05
All other	6,201.92	3,179.17	2,756.91	8,208.63
NON-REVENUE.	**$668,119.87**	**$191,132.38**	**$263,050.17**	**$483,562.54**
Offsets to outlays	**21,872.64**	**803.66**	**8,083.95**	**5,661.44**
Departmental	*19,138.83*	*803.66*	*3,207.98*	*2,333.29*
Public service enterprises	*2,733.81*	–	*4,875.97*	*3,328.15*
Cemeteries	–	–	–	–
Municipal indebtedness	**545,525.98**	**120,000.00**	**177,029.55**	**367,500.00**
Loans, general purposes	*134,500.00*	–	*62,000.00*	*40,000.00*
Loans, public service enterprises	*10,400.00*	–	*15,000.00*	*7,500.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*400,000.00*	*120,000.00*	*100,000.00*	*320,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*625.98*	–	*29.55*	–
Transfers	**363.25**	**336.68**	**24,531.95**	**36,271.17**
From sinking funds	–	–	*9,000.00*	*8,000.00*
All other	*363.25*	*336.68*	*15,531.95*	*28,271.17*
Refunds	**1,325.88**	**317.44**	**1,079.82**	**1,009.43**
Agency, trust, and investment	**99,032.12**	**69,674.60**	**52,324.90**	**73,120.50**
Taxes and licenses for State	*53,057.44*	*38,129.92*	*30,504.00*	*37,990.00*
Taxes for county	*30,913.10*	*21,805.98*	*16,374.27*	*16,998.86*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*15,061.58*	*9,738.70*	*5,446.63*	*18,131.64*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$806,831.13	$398,438.93	$558,909.94	$538,223.19
Premiums	625.98	–	29.55	–
Municipal indebtedness	544,900.00	120,000.00	177,000.00	367,500.00
Transfers and refunds	1,689.13	654.12	25,611.77	37,280.60
Agency, trust, and investment	99,032.12	69,674.60	52,324.90	73,120.50
Total receipts	**$1,453,078.36**	**$588,767.65**	**$813,876.16**	**$1,016,124.29**
Balance on hand, including funds	*54,967.75*	*59,688.84*	*27,343.65*	*57,664.30*
GRAND TOTAL	**$1,508,046.11**	**$648,456.49**	**$841,219.81**	**$1,073,788.59**

[1] Includes $35.57 from administration of trust funds. See "Unclassified."

Graded According to Population of 1920 — Continued.

PAYMENTS.	Norwood Population 12,627	Easthampton Population 11,261	Danvers Population 11,108	Natick Population 10,907
Maintenance	**$595,741.04**	**$293,079.53**	**$426,801.55**	**$439,270.11**
Departmental	*432,784.11*	*272,021.79*	*298,486.21*	*418,646.03*
General government	29,882.72	19,229.47	20,384.50	23,456.64
Protection of persons and property	45,674.36	42,489.47	39,882.16	50,920.74
Health and sanitation	38,022.06	18,389.78	9,965.64	27,812.01
Highways	46,101.89	37,490.61	47,246.85	53,060.83
Charities	24,282.79	27,362.53	19,644.90	91,699.28
Soldiers' benefits	1,783.10	228.00	9,718.43	7,332.05
Schools	218,979.06	120,484.28	140,909.39	141,273.21
Libraries	10,170.26	3,800.00	3,000.00	10,167.11
Recreation	5,265.23	–	2,498.07	6,811.38
Pensions	–	–	–	980.20
Unclassified	2,622.64	2,547.65	5,236.27	5,132.58
Public service enterprises	*167,704.49*	*18,771.47*	*128,315.34*	*20,588.51*
Electric light	137,893.02	–	85,972.43	–
Water	29,811.47	18,771.47	42,342.91	20,588.51
All other	–	–	–	–
Cemeteries	*5,252.44*	*2,286.27*	–	–
Administration of trust funds	–	–	–	*35.57*
Interest	**50,067.11**	**5,262.65**	**11,874.15**	**33,275.19**
Loans, general purposes	*41,123.73*	*5,037.65*	*2,373.21*	*28,633.07*
Loans, public service enterprises	*8,943.38*	*225.00*	*9,500.94*	*4,642.12*
Loans, cemeteries	–	–	–	–
Outlays	**178,227.58**	**24,063.56**	**123,396.73**	**87,357.95**
Departmental	*143,661.89*	*22,564.84*	*74,780.64*	*68,406.77*
General government	–	1,000.00	137.20	368.75
Protection of persons and property	2,800.92	679.19	504.00	300.00
Health and sanitation	40,053.25	7,426.27	798.05	6,744.61
Highways	33,648.45	2,274.86	73,041.39	31,326.73
Charities	–	–	–	–
Schools	67,112.27	11,184.52	300.00	29,666.68
Libraries	47.00	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	*31,465.59*	*1,498.72*	*48,616.09*	*18,951.18*
Electric light	12,078.71	–	31,347.76	–
Water	19,386.88	1,498.72	17,268.33	18,951.18
All other	–	–	–	–
Cemeteries	*3,100.10*	–	–	–
Municipal indebtedness	**510,700.00**	**133,000.00**	**115,200.00**	**328,700.00**
From sinking funds	–	–	*9,000.00*	*8,000.00*
From revenue and other sources	*105,700.00*	*13,000.00*	*6,200.00*	*20,700.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*405,000.00*	*120,000.00*	*100,000.00*	*300,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**363.25**	**336.68**	**24,531.95**	**36,271.17**
To sinking funds from revenue	–	–	[1] *10,725.71*	*24,936.18*
All other	*363.25*	*336.68*	*13,806.24*	*11,334.99*
Refunds	**1,325.88**	**317.44**	**1,079.82**	**1,009.43**
Agency, trust, and investment	**98,852.53**	**71,026.87**	**57,637.28**	**94,889.52**
Taxes and licenses for State	*53,057.44*	*38,129.92*	*30,504.00*	*37,990.00*
Taxes for county	*30,913.10*	*21,805.98*	*16,374.27*	*16,998.86*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*14,881.99*	*11,090.97*	*10,759.01*	*39,900.66*
All other	–	–	–	–
RECAPITULATION.				
Maintenance and interest	$645,808.15	$298,342.18	$438,675.70	$472,545.30
Permanent debt (except from sinking funds)	105,700.00	13,000.00	6,200.00	20,700.00
Sinking fund requirements from revenue	–	–	[1] 10,725.71	24,936.18
Outlays	178,227.58	24,063.56	123,396.73	87,357.95
Permanent debt from sinking funds	–	–	9,000.00	8,000.00
Bonds refunded, current year	–	–	–	–
Temporary loans	405,000.00	120,000.00	100,000.00	300,000.00
Transfers (except to sinking funds) and refunds	1,689.13	654.12	14,886.06	12,344.42
Agency, trust, and investment	98,852.53	71,026.87	57,637.28	94,889.52
Total payments	**$1,435,277.39**	**$527,086.73**	**$760,521.48**	**$1,020,773.37**
Balance on hand, including funds	*72,768.72*	*121,369.76*	*80,698.33*	*53,015.22*
GRAND TOTAL	**$1,508,046.11**	**$648,456.49**	**$841,219.81**	**$1,073,788.59**

[1] Includes $2,070.45 from sale of municipal light plant equipment.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Saugus POPULATION 10,874	Dedham POPULATION 10,792	Belmont POPULATION 10,749	Braintree POPULATION 10,580
REVENUE.	**$394,406.85**	**$566,467.15**	**$826,168.05**	**$619,377.53**
General	**328,268.53**	**528,071.27**	**642,257.08**	**393,848.92**
Taxes	*324,964.71*	*524,858.81*	*639,609.08*	*388,760.19*
Property, poll, and income	318,576.67	509,795.25	616,102.69	357,607.57
Corporation, bank, etc.	6,388.04	15,063.56	23,506.39	31,152.62
Licenses and permits	*430.33*	*401.25*	*729.02*	*678.75*
Fines and forfeits	*1,762.00*	*1,070.00*	*180.00*	*179.74*
Grants and gifts	*1,111.49*	*1,741.21*	*1,738.98*	*4,230.24*
For expenses	1,111.49	1,741.21	1,738.98	4,230.24
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**66,138.32**	**38,395.88**	**183,910.97**	**225,528.61**
Special assessments	*1,792.97*	*5,488.07*	*5,850.74*	*1,623.35*
To meet expenses	1,792.97	5,488.07	3,949.38	1,623.35
To meet outlays	–	–	1,901.36	–
Privileges	–	–	–	–
Departmental	*23,227.62*	*20,055.60*	*13,613.42*	*16,322.53*
General government	1,083.45	1,779.50	1,024.20	1,994.30
Protection of persons and property	384.48	360.37	357.30	115.89
Health and sanitation	373.23	2,781.40	2,661.00	1,021.38
Highways	114.99	12.00	1,394.06	469.50
Charities	17,460.42	9,102.55	1,827.46	9,339.33
Soldiers' benefits	2,341.50	1,354.88	762.00	1,656.00
Schools	1,182.02	3,825.04	1,307.30	47.52
Libraries	11.53	518.26	403.70	208.61
Recreation	–	–	6.00	225.00
Unclassified	276.00	321.60	3,870.40	1,245.00
Public service enterprises	*27,859.82*	–	*132,223.63*	*197,169.94*
Electric light	–	–	90,752.14	136,203.21
Water	27,859.82	–	41,471.49	60,966.73
All other	–	–	–	–
Cemeteries	*5,131.25*	*2,420.00*	*2,566.13*	–
Interest	*8,126.66*	*10,432.21*	*29,657.05*	*10,412.79*
On sinking funds	–	–	3,665.04	34.90
On trust and investment funds	91.37	7,380.11	–	2,341.09
All other	8,035.29	3,052.10	25,992.01	8,036.80
NON-REVENUE.	**$492,777.56**	**$465,852.06**	**$529,599.57**	**$519,011.15**
Offsets to outlays	–	**13,222.66**	**11,522.57**	**3,223.35**
Departmental	–	*13,222.66*	*6,092.34*	*873.15*
Public service enterprises	–	–	*5,430.23*	*2,350.20*
Cemeteries	–	–	–	–
Municipal indebtedness	**445,000.00**	**332,316.60**	**386,767.01**	**433,625.25**
Loans, general purposes	–	*130,000.00*	*91,000.00*	*83,500.00*
Loans, public service enterprises	–	–	*20,000.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*445,000.00*	*200,000.00*	*275,000.00*	*350,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	*2,316.60*	*767.01*	*125.25*
Transfers	**158.80**	**8,733.26**	**43,088.44**	**9,065.23**
From sinking funds	–	–	–	*6,000.00*
All other	*158.80*	*8,733.26*	*43,088.44*	*3,065.23*
Refunds	**469.55**	**6,906.78**	**1,505.52**	**3,458.22**
Agency, trust, and investment	**47,149.21**	**104,672.76**	**86,716.03**	**69,639.10**
Taxes and licenses for State	*28,563.00*	*46,808.86*	*45,887.04*	*35,095.03*
Taxes for county	*15,129.44*	*24,640.86*	*22,182.36*	*19,443.89*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*3,456.77*	*33,223.04*	*18,646.63*	*15,100.18*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$394,406.85	$579,689.81	$837,690.62	$622,600.88
Premiums	–	2,316.60	767.01	125.25
Municipal indebtedness	445,000.00	330,000.00	386,000.00	433,500.00
Transfers and refunds	628.35	15,640.04	44,593.96	12,523.45
Agency, trust, and investment	47,149.21	104,672.76	86,716.03	69,639.10
Total receipts	**$887,184.41**	**$1,032,319.21**	**$1,355,767.62**	**$1,138,388.68**
Balance on hand, including funds	*50,039.92*	*112,454.68*	*23,778.14*	*70,627.33*
GRAND TOTAL	**$937,224.33**	**$1,144,773.89**	**$1,379,545.76**	**$1,209,016.01**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Saugus Population 10,874	Dedham Population 10,792	Belmont Population 10,749	Braintree Population 10,580
Maintenance	**$327,643.53**	**$454,897.09**	**$533,027.51**	**$517,260.44**
Departmental	*297,692.90*	*444,122.22*	*446,028.88*	*359,454.29*
General government	22,507.42	20,714.19	44,446.56	20,838.03
Protection of persons and property	43,660.97	73,123.48	69,291.20	41,624.61
Health and sanitation	8,629.86	29,490.42	33,889.92	15,022.59
Highways	31,774.31	68,470.93	70,905.33	64,997.60
Charities	26,432.51	32,028.69	5,424.42	25,821.20
Soldiers' benefits	7,761.18	4,166.30	746.00	5,078.77
Schools	144,246.71	185,410.35	175,141.06	169,343.74
Libraries	2,590.53	11,583.64	9,677.15	4,520.11
Recreation	5,161.20	12,165.15	9,608.80	6,599.38
Pensions	1,024.80	–	800.00	–
Unclassified	3,903.41	6,969.07	26,098.44	5,608.26
Public service enterprises	*25,054.08*	–	*83,345.12*	*157,295.50*
Electric light	–	–	68,663.28	119,125.19
Water	25,054.08	–	14,681.84	38,170.31
All other	–	–	–	–
Cemeteries	*4,896.55*	*10,774.87*	*3,653.51*	*352.00*
Administration of trust funds	–	–	–	*158.65*
Interest	**22,570.25**	**29,728.60**	**53,880.95**	**14,872.51**
Loans, general purposes	*20,067.75*	*29,728.60*	*40,644.27*	*14,692.51*
Loans, public service enterprises	*2,502.50*	–	*13,236.68*	*180.00*
Loans, cemeteries	–	–	–	–
Outlays	**56,131.40**	**185,693.87**	**150,772.63**	**113,875.90**
Departmental	*51,143.31*	*185,693.87*	*108,836.73*	*73,616.61*
General government	–	–	8,350.54	–
Protection of persons and property	9,300.00	225.00	200.00	15,670.13
Health and sanitation	–	6,113.16	50,057.06	4,400.52
Highways	11,441.04	32,527.10	25,511.93	24,091.56
Charities	–	–	–	–
Schools	30,402.27	146,828.61	24,502.40	29,324.13
Libraries	–	–	–	–
Recreation	–	–	–	130.27
Unclassified	–	–	214.80	–
Public service enterprises	*4,988.09*	–	*41,935.90*	*40,259.29*
Electric light	–	–	11,724.62	9,883.94
Water	4,988.09	–	30,211.28	30,375.35
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**455,855.61**	**235,846.44**	**354,219.30**	**348,268.37**
From sinking funds	–	–	–	*6,000.00*
From revenue and other sources	*20,855.61*	*35,846.44*	*54,219.30*	*17,268.37*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*435,000.00*	*200,000.00*	*300,000.00*	*325,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**158.80**	**8,733.26**	**43,088.44**	**9,065.23**
To sinking funds from revenue	–	–	*2,317.33*	–
All other	*158.80*	*8,733.26*	*40,771.11*	*9,065.23*
Refunds	**469.55**	**6,906.78**	**1,505.52**	**3,458.22**
Agency, trust, and investment	**47,149.21**	**106,163.43**	**92,459.61**	**62,747.21**
Taxes and licenses for State	*28,563.00*	*46,808.86*	*45,887.04*	*35,095.03*
Taxes for county	*15,129.44*	*24,640.86*	*22,182.36*	*19,443.89*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*3,456.77*	*34,713.71*	*24,390.21*	*8,208.29*
All other	–	–	–	–
RECAPITULATION.				
Maintenance and interest	$350,213.78	$484,625.69	$586,908.46	$532,132.95
Permanent debt (except from sinking funds)	20,855.61	35,846.44	54,219.30	17,268.37
Sinking fund requirements from revenue	–	–	2,317.33	–
Outlays	56,131.40	185,693.87	150,772.63	113,875.90
Permanent debt from sinking funds	–	–	–	6,000.00
Bonds refunded, current year	–	–	–	–
Temporary loans	435,000.00	200,000.00	300,000.00	325,000.00
Transfers (except to sinking funds) and refunds	628.35	15,640.04	42,276.63	12,523.45
Agency, trust, and investment	47,149.21	106,163.43	92,459.61	62,747.21
Total payments	**$909,978.35**	**$1,027,969.47**	**$1,228,953.96**	**$1,069,547.88**
Balance on hand, including funds	*27,245.98*	*116,804.42*	*150,591.80*	*139,468.13*
GRAND TOTAL	**$937,224.33**	**$1,144,773.89**	**$1,379,545.76**	**$1,209,016.01**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Winchester POPULATION 10,485	Northbridge POPULATION 10,174	Amesbury POPULATION 10,036	Palmer POPULATION 9,896
REVENUE.	**$647,668.98**	**$282,507.67**	**$359,108.97**	**$306,648.95**
General	**569,649.93**	**230,367.87**	**274,749.87**	**289,924.88**
Taxes	*566,680.71*	*223,233.14*	*268,048.84*	*286,617.97*
Property, poll, and income	537,966.74	196,396.51	235,705.29	254,463.77
Corporation, bank, etc.	28,713.97	26,836.63	32,343.55	32,154.20
Licenses and permits	*301.00*	*697.00*	*503.22*	*597.50*
Fines and forfeits	*1,199.50*	*1,273.14*	*1,216.00*	*1,372.92*
Grants and gifts	*1,468.72*	*5,164.59*	*4,981.81*	*1,336.49*
For expenses	1,468.72	5,164.59	4,961.81	1,336.49
For outlays	–	–	20.00	–
All other	–	–	–	–
Commercial	**78,019.05**	**52,139.80**	**84,359.10**	**16,724.07**
Special assessments	*3,808.69*	*45,402.62*	*6,433.57*	*1,802.36*
To meet expenses	163.77	20,402.52	1,131.87	1,102.36
To meet outlays	3,644.92	25,000.00	5,301.70	700.00
Privileges	–	–	*100.00*	–
Departmental	[1] *16,730.46*	*5,506.24*	*29,245.51*	*10,962.32*
General government	1,848.97	84.00	2,897.83	–
Protection of persons and property	1,245.96	253.48	493.69	272.43
Health and sanitation	2,144.46	481.96	–	775.69
Highways	2,200.35	243.77	312.26	499.70
Charities	5,237.71	3,380.46	6,728.47	2,786.85
Soldiers' benefits	1,040.50	216.00	1,446.00	336.00
Schools	2,853.01	584.07	16,907.74	6,236.36
Libraries	152.00	–	–	–
Recreation	–	–	435.87	–
Unclassified	[1] 7.50	262.50	23.65	55.29
Public service enterprises	*37,875.40*	–	*40,763.25*	–
Electric light	–	–	–	–
Water	37,875.40	–	40,763.25	–
All other	–	–	–	–
Cemeteries	*7,767.51*	*20.00*	*389.17*	*1,800.00*
Interest	*11,836.99*	*1,211.04*	*7,427.60*	*2,159.39*
On sinking funds	–	–	–	–
On trust and investment funds	2,934.90	99.70	1,980.31	116.64
All other	8,902.09	1,111.34	5,447.29	2,042.75
NON-REVENUE.	**$836,800.01**	**$309,527.39**	**$291,019.42**	**$386,308.06**
Offsets to outlays	**17,962.67**	**1,133.12**	**10,270.00**	**2,509.33**
Departmental	*14,306.83*	*1,133.12*	*10,270.00*	*2,509.33*
Public service enterprises	*3,655.84*	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**700,005.75**	**255,634.97**	**225,000.00**	**337,910.68**
Loans, general purposes	–	*125,000.00*	–	*205,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*700,000.00*	*125,000.00*	*225,000.00*	*130,000.00*
Unpaid warrants or orders, current year	–	*3,695.97*	–	–
Premiums	*5.75*	*1,939.00*	–	*2,910.68*
Transfers	**19,103.38**	**162.00**	**93.06**	**261.92**
From sinking funds	–	–	–	–
All other	*19,103.38*	*162.00*	*93.06*	*261.92*
Refunds	**632.71**	**794.08**	**809.32**	**1,086.22**
Agency, trust, and investment	**99,095.50**	**51,803.22**	**54,847.04**	**44,539.91**
Taxes and licenses for State	*56,055.09*	*36,626.38*	*32,894.20*	*31,797.70*
Taxes for county	*30,414.99*	*15,129.00*	*18,768.17*	*11,399.51*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*12,625.42*	*47.84*	*3,184.67*	*1,342.70*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$665,631.65	$283,640.79	$369,378.97	$309,158.28
Premiums	5.75	1,939.00	–	2,910.68
Municipal indebtedness	700,000.00	253,695.97	225,000.00	335,000.00
Transfers and refunds	19,736.09	956.08	902.38	1,348.14
Agency, trust, and investment	99,095.50	51,803.22	54,847.04	44,539.91
Total receipts	**$1,484,468.99**	**$592,035.06**	**$650,128.39**	**$692,957.01**
Balance on hand, including funds	*193,174.51*	*13,120.19*	*27,497.41*	*48,596.85*
GRAND TOTAL	**$1,677,643.50**	**$605,155.25**	**$677,625.80**	**$741,553.86**

[1] Includes $7.50 from administration of trust funds. See "Unclassified."

Graded According to Population of 1920 — Continued.

PAYMENTS.	Winchester Population 10,485	Northbridge Population 10,174	Amesbury Population 10,036	Palmer Population 9,896
Maintenance	**$480,122.34**	**$210,135.38**	**$272,678.11**	**$238,300.90**
Departmental	*446,515.09*	*209,769.95*	*258,220.36*	*235,834.80*
General government	36,152.77	9,653.65	15,792.29	14,643.06
Protection of persons and property	69,090.26	16,441.19	38,841.63	9,288.18
Health and sanitation	37,689.46	9,111.52	9,073.22	8,078.41
Highways	70,747.24	37,593.99	41,706.44	40,618.40
Charities	16,795.26	13,367.70	19,422.18	10,297.39
Soldiers' benefits	2,979.00	448.00	3,324.33	265.50
Schools	176,098.53	117,172.04	121,526.68	144,137.38
Libraries	5,757.36	4,065.00	5,560.70	6,043.99
Recreation	19,623.40	429.50	1,538.86	–
Pensions	2,730.37	–	–	–
Unclassified	8,851.44	1,487.36	1,434.03	2,462.49
Public service enterprises	*23,776.43*	–	*13,958.28*	–
Electric light	–	–	–	–
Water	23,776.43	–	13,958.28	–
All other	–	–	–	–
Cemeteries	*9,813.32*	*365.43*	*499.47*	*2,466.10*
Administration of trust funds	*17.50*	–	–	–
Interest	**40,573.98**	**17,665.09**	**21,363.73**	**7,899.55**
Loans, general purposes	*38,056.48*	*17,665.09*	*15,523.73*	*7,899.55*
Loans, public service enterprises	*2,517.50*	–	*5,840.00*	–
Loans, cemeteries	–	–	–	–
Outlays	**182,716.47**	**132,774.24**	**43,956.66**	**134,139.74**
Departmental	*147,995.32*	*132,774.24*	*35,965.07*	*134,139.74*
General government	5,438.93	–	–	–
Protection of persons and property	–	–	298.00	–
Health and sanitation	18,382.46	43,306.75	4,796.72	1,279.77
Highways	66,845.06	27,221.73	23,814.42	14,246.83
Charities	–	–	–	–
Schools	57,328.87	62,245.76	6,730.89	118,613.14
Libraries	–	–	–	–
Recreation	–	–	325.04	–
Unclassified	–	–	–	–
Public service enterprises	*25,721.15*	–	*7,991.59*	–
Electric light	–	–	–	–
Water	25,721.15	–	7,991.59	–
All other	–	–	–	–
Cemeteries	*9,000.00*	–	–	–
Municipal indebtedness	**526,887.97**	**163,773.17**	**265,750.00**	**176,850.00**
From sinking funds	–	–	–	–
From revenue and other sources	*51,887.97*	*33,000.00*	*30,750.00*	*21,850.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*475,000.00*	*125,000.00*	*235,000.00*	*155,000.00*
Warrants or orders, previous years	–	*5,773.17*	–	–
Transfers	**19,103.38**	**162.00**	**93.06**	**261.92**
To sinking funds from revenue	–	–	–	–
All other	*19,103.38*	*162.00*	*93.06*	*261.92*
Refunds	**632.71**	**794.08**	**809.32**	**1,086.22**
Agency, trust, and investment	**93,522.76**	**51,838.92**	**54,934.69**	**44,539.91**
Taxes and licenses for State	*56,055.09*	*36,626.38*	*32,894.20*	*31,797.70*
Taxes for county	*30,414.99*	*15,129.00*	*18,768.17*	*11,399.51*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*7,052.68*	*83.54*	*3,272.32*	*1,342.70*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$520,696.32	$227,800.47	$294,041.84	$246,200.45
Permanent debt (except from sinking funds)	51,887.97	33,000.00	30,750.00	21,850.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	182,716.47	132,774.24	43,956.66	134,139.74
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	475,000.00	130,773.17	235,000.00	155,000.00
Transfers (except to sinking funds) and refunds	19,736.09	956.08	902.38	1,348.14
Agency, trust, and investment	93,522.76	51,838.92	54,934.69	44,539.91
Total payments	**$1,343,559.61**	**$577,142.88**	**$659,585.57**	**$603,078.24**
Balance on hand, including funds	*334,083.89*	*28,012.37*	*18,040.23*	*138,475.62*
GRAND TOTAL	**$1,677,643.50**	**$605,155.25**	**$677,625.80**	**$741,553.86**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Athol Population 9,792	Milton Population 9,382	North Attleborough Population 9,238	Ware Population 8,525
REVENUE.	**$425,046.66**	**$794,759.86**	**$425,575.89**	**$259,826.68**
General	**342,885.10**	**685,786.90**	**293,281.54**	**226,355.32**
Taxes	*339,269.13*	*683,039.10*	*288,756.66*	*218,741.68*
Property, poll, and income	256,838.39	629,264.95	278,562.19	192,756.55
Corporation, bank, etc.	82,430.74	53,774.15	10,194.47	25,985.13
Licenses and permits	*747.00*	*336.99*	*838.75*	*396.70*
Fines and forfeits	*1,732.78*	*917.56*	*1,855.82*	*1,556.00*
Grants and gifts	*1,136.19*	*1,493.25*	*1,830.31*	*5,660.94*
For expenses	1,136.19	1,493.25	1,830.31	5,660.94
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**82,161.56**	**108,972.96**	**132,294.35**	**33,471.36**
Special assessments	*2,338.98*	*2,799.66*	*1,437.57*	*223.91*
To meet expenses	2,338.98	1,020.00	997.50	–
To meet outlays	–	1,779.66	440.07	223.91
Privileges	–	–	–	–
Departmental	*17,114.23*	*16,351.73*	*16,999.44*	*7,934.68*
General government	225.00	242.00	967.00	2,716.92
Protection of persons and property	155.49	7,442.29	191.06	625.58
Health and sanitation	6,524.73	164.00	8,451.32	461.33
Highways	235.00	228.82	208.58	119.39
Charities	4,088.86	5,788.53	5,372.13	1,708.23
Soldiers' benefits	1,822.00	504.00	877.00	525.00
Schools	3,899.65	1,072.09	531.73	1,744.77
Libraries	161.00	811.80	400.62	–
Recreation	–	82.70	–	25.00
Unclassified	2.50	15.50	–	8.46
Public service enterprises	*48,356.79*	*67,302.81*	*105,191.18*	*20,275.87*
Electric light	–	–	76,216.65	–
Water	48 356.79	67,302.81	28,974.53	20,275.87
All other	–	–	–	–
Cemeteries	*4,431.31*	*11,940.84*	–	[1]*3,733.69*
Interest	*9,920.25*	*10,577.92*	*8,666.16*	*1,303.21*
On sinking funds	3,556.07	–	3,424.78	–
On trust and investment funds	92.48	6,388.37	2,004.28	–
All other	6,271.70	4,189.55	3,237.10	1,303.21
NON-REVENUE.	**$480,994.42**	**$404,672.72**	**$331,680.03**	**$199,870.55**
Offsets to outlays	**1,200.00**	**424.78**	**7,500.00**	**33.60**
Departmental	–	*32.00*	*7,500.00*	*33.60*
Public service enterprises	–	–	–	–
Cemeteries	*1,200.00*	*392.78*	–	–
Municipal indebtedness	**420,538.40**	**300,001.25**	**245,000.00**	**160,000.00**
Loans, general purposes	*217,500.00*	–	*10,000.00*	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*203,000.00*	*300,000.00*	*235,000.00*	*160,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*38.40*	*1.25*	–	–
Transfers	**500.00**	**3,205.40**	**18,946.85**	**555.63**
From sinking funds	–	–	*15,000.00*	–
All other	*500.00*	*3,205.40*	*3,946.85*	*555.63*
Refunds	**748.28**	**1,095.23**	**33.21**	**2,046.49**
Agency, trust, and investment	**58,007.74**	**99,946.06**	**60,199.97**	**37,234.83**
Taxes and licenses for State	*36,457.32*	*54,633.10*	*31,464.04*	*22,452.00*
Taxes for county	*14,402.00*	*32,973.95*	*10,736.45*	*12,876.81*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*7,148.42*	*12,339.01*	*17,999.48*	*1,906.02*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$426,246.66	$795,184.64	$433,075.89	$259,860.28
Premiums	38.40	1.25	–	–
Municipal indebtedness	420,500.00	300,000.00	245,000.00	160,000.00
Transfers and refunds	1,248.28	4,300.63	18,980.06	2,602.12
Agency, trust, and investment	58,007.74	99,946.06	60,199.97	37,234.83
Total receipts	**$906,041.08**	**$1,199,432.58**	**$757,255.92**	**$459,697.23**
Balance on hand, including funds	*97,573.97*	*64,279.32*	*21,915.50*	*23,476.26*
GRAND TOTAL	**$1,003,615.05**	**$1,263,711.90**	**$779,171.42**	**$483,173.49**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Athol Population 9,792	Milton Population 9,382	North Attleborough Population 9,238	Ware Population 8,525
Maintenance	**$281,905.92**	**$586,574.95**	**$349,786.78**	**$236,046.21**
Departmental	*258,166.25*	*532,471.88*	*278,266.87*	*213,927.11*
General government	11,009.28	26,374.25	14,290.51	16,189.71
Protection of persons and property	34,480.81	145,020.78	41,957.48	15,451.28
Health and sanitation	9,450.22	38,921.99	26,345.97	6,911.30
Highways	47,509.54	75,807.39	47,119.39	48,978.12
Charities	17,642.71	13,905.58	29,426.94	13,957.22
Soldiers' benefits	3,462.61	2,528.50	1,347.40	914.00
Schools	124,674.94	172,341.53	109,727.85	101,192.68
Libraries	5,238.16	16,608.22	5,306.59	2,048.68
Recreation	2,136.19	12,377.54	637.92	2,688.66
Pensions	–	9,990.95	–	1,077.40
Unclassified	2,561.79	18,595.15	2,106.82	4,518.06
Public service enterprises	*16,834.06*	*36,606.32*	*71,514.91*	*16,815.91*
Electric light	–	–	51,971.74	–
Water	16,834.06	36,606.32	19,543.17	16,202.39
All other	–	–	–	613.52
Cemeteries	*6,785.61*	*17,474.41*	–	*5,303.19*
Administration of trust funds	*120.00*	*22.34*	*5.00*	–
Interest	**20,182.73**	**41,326.61**	**24,914.61**	**7,107.45**
Loans, general purposes	*10,182.73*	*29,136.84*	*21,182.61*	*7,062.45*
Loans, public service enterprises	*10,000.00*	*12,189.77*	*3,732.00*	*45.00*
Loans, cemeteries	–	–	–	–
Outlays	**177,525.54**	**85,917.37**	**24,373.31**	**8,711.94**
Departmental	*168,758.96*	*63,440.00*	*14,628.68*	*7,839.50*
General government	–	–	–	–
Protection of persons and property	2,088.85	11,619.49	–	500.00
Health and sanitation	7,655.32	4,958.38	12,816.21	63.60
Highways	8,525.90	43,856.68	419.39	5,768.79
Charities	853.16	–	–	–
Schools	33,622.35	3,005.45	1,393.08	–
Libraries	–	–	–	–
Recreation	–	–	–	1,507.11
Unclassified	116,013.38	–	–	–
Public service enterprises	*8,766.58*	*21,554.96*	*9,744.63*	*70.20*
Electric light	–	–	7,739.93	–
Water	8,766.58	21,554.96	2,004.70	70.20
All other	–	–	–	–
Cemeteries	–	*922.41*	–	*802.24*
Municipal indebtedness	**276,500.00**	**343,647.01**	**280,650.00**	**170,700.00**
From sinking funds	–	–	*15,000.00*	–
From revenue and other sources	*36,500.00*	*43,647.01*	[1]*40,650.00*	*10,700.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*240,000.00*	*300,000.00*	*225,000.00*	*160,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**500.00**	**3,205.40**	**18,946.85**	**555.63**
To sinking funds from revenue	–	–	*1,000.00*	–
All other	*500.00*	*3,205.40*	*17,946.85*	*555.63*
Refunds	**748.28**	**1,095.23**	**33.21**	**2,046.49**
Agency, trust, and investment	**61,656.29**	**104,655.03**	**50,397.25**	**37,179.99**
Taxes and licenses for State	*36,457.32*	*54,633.10*	*31,464.04*	*22,452.00*
Taxes for county	*14,402.00*	*32,973.95*	*10,736.45*	*12,876.81*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*10,796.97*	*17,047.98*	*8,196.76*	*1,851.18*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$302,088.65	$627,901.56	$374,701.39	$243,153.66
Permanent debt (except from sinking funds)	36,500.00	43,647.01	[1]40,650.00	10,700.00
Sinking fund requirements from revenue	–	–	1,000.00	–
Outlays	177,525.54	85,917.37	24,373.31	8,711.94
Permanent debt from sinking funds	–	–	15,000.00	–
Bonds refunded, current year	–	–	–	–
Temporary loans	240,000.00	300,000.00	225,000.00	160,000.00
Transfers (except to sinking funds) and refunds	1,248.28	4,300.63	17,980.06	2,602.12
Agency, trust, and investment	61,656.29	104,655.03	50,397.25	37,179.99
Total payments	**$819,018.76**	**$1,166,421.60**	**$749,102.01**	**$462,347.71**
Balance on hand, including funds	*184,596.29*	*97,290.30*	*30,069.41*	*20,825.78*
GRAND TOTAL	**$1,003,615.05**	**$1,263,711.90**	**$779,171.42**	**$483,173.49**

[1] Includes $400 paid from proceeds of sale of High School lot.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Middleborough POPULATION 8,453	Bridgewater POPULATION 8,438	Andover POPULATION 8,268	Swampscott POPULATION 8,101
REVENUE.	**$365,830.89**	**$202,768.01**	**$413,428.83**	**$530,951.37**
General	**211,259.69**	**189,229.33**	**346,295.99**	**444,103.33**
Taxes	*201,063.07*	*185,850.11*	*343,904.31*	*442,671.34*
Property, poll, and income	190,427.63	171,565.58	310,652.37	408,699.01
Corporation, bank, etc.	10,635.44	14,284.53	33,251.94	33,972.33
Licenses and permits	*515.70*	*548.01*	*459.45*	*616.60*
Fines and forfeits	*751.00*	*1,338.24*	*1,180.50*	*375.10*
Grants and gifts	*8,929.92*	*1,492.97*	*751.73*	*424.34*
For expenses	7,758.11	1,492.97	751.73	424.34
For outlays	1,171.81	–	–	–
All other	–	–	–	*16.05*
Commercial	**154,571.20**	**13,538.68**	**67,132.84**	**86,848.04**
Special assessments	*1,994.24*	*1,951.71*	*7,519.90*	*5,932.69*
To meet expenses	1,994.24	1,407.33	7,397.90	4,893.08
To meet outlays	–	544.38	122.00	1,039.61
Privileges	–	–	–	–
Departmental	*24,257.94*	*7,250.10*	*9,346.64*	*5,005.28*
General government	951.25	960.60	640.50	670.31
Protection of persons and property	1,765.37	386.30	906.97	130.95
Health and sanitation	1,031.24	883.36	1,551.52	110.50
Highways	744.88	79.25	1,170.93	2.00
Charities	10,949.83	2,781.80	2,970.93	1,020.39
Soldiers' benefits	2,818.00	767.00	633.00	1,727.50
Schools	5,428.18	1,089.79	960.73	563.61
Libraries	368.07	302.00	255.06	304.62
Recreation	–	–	6.00	295.50
Unclassified	201.12	–	251.00	179.90
Public service enterprises	*124,266.54*	–	*32,222.16*	*62,085.25*
Electric light	[1]94,158.02	–	–	–
Water	29,808.52	–	32,172.16	62,085.25
All other	300.00	–	50.00	–
Cemeteries	–	*14.00*	*2,633.87*	*2,453.50*
Interest	*4,062.48*	*4,322.87*	*15,410.27*	*11,371.32*
On sinking funds	–	–	2,289.73	4,347.36
On trust and investment funds	895.02	1,729.03	8,308.90	1,295.99
All other	3,157.46	2,593.84	4,811.64	5,727.97
NON-REVENUE.	**$180,135.24**	**$143,822.37**	**$535,812.64**	**$545,851.90**
Offsets to outlays	–	**2,578.55**	**20,760.06**	**3,092.20**
Departmental	–	*2,578.55*	*2,605.36*	*1,092.20*
Public service enterprises	–	–	*18,154.70*	*2,000.00*
Cemeteries	–	–	–	–
Municipal indebtedness	**140,500.00**	**112,000.00**	**416,315.60**	**459,633.86**
Loans, general purposes	–	*5,000.00*	*100,000.00*	*59,800.00*
Loans, public service enterprises	*5,500.00*	–	*40,000.00*	*18,500.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*135,000.00*	*107,000.00*	*275,000.00*	*380,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	*1,315.60*	*1,333.86*
Transfers	**1,707.70**	**1,147.28**	**16,098.91**	**12,408.58**
From sinking funds	–	–	*10,000.00*	–
All other	*1,707.70*	*1,147.28*	*6,098.91*	*12,408.58*
Refunds	**119.57**	**433.65**	**490.73**	**908.80**
Agency, trust, and investment	**37,807.97**	**27,662.89**	**82,147.34**	**69,808.46**
Taxes and licenses for State	*23,115.00*	*17,790.00*	*33,813.06*	*38,368.43*
Taxes for county	*11,747.80*	*9,217.73*	*19,151.19*	*25,768.35*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,945.17*	*655.16*	*29,183.09*	*5,681.68*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$365,830.89	$205,346.56	$434,188.89	$534,043.57
Premiums	–	–	1,315.60	1,333.86
Municipal indebtedness	140,500.00	112,000.00	415,000.00	458,300.00
Transfers and refunds	1,827.27	1,580.93	16,589.64	13,317.38
Agency, trust, and investment	37,807.97	27,662.89	82,147.34	69,808.46
Total receipts	**$545,966.13**	**$346,590.38**	**$949,241.47**	**$1,076,803.27**
Balance on hand, including funds	*20,042.97*	*21,291.43*	*61,620.27*	*37,438.75*
GRAND TOTAL	**$566,009.10**	**$367,881.81**	**$1,010,861.74**	**$1,114,242.02**

[1] Includes $28,478.82 from gas.

Graded According to Population of 1920 — Continued.

PAYMENTS.	Middleborough Population 8,453	Bridgewater Population 8,438	Andover Population 8,268	Swampscott Population 8,101
Maintenance	**$320,057.50**	**$167,492.53**	**$302,829.66**	**$380,542.67**
Departmental	*233,742.21*	*167,370.13*	*272,665.11*	*349,869.09*
General government	19,688.92	8,288.88	14,596.62	25,688.11
Protection of persons and property	33,200.91	19,230.77	52,751.85	62,121.54
Health and sanitation	10,585.61	7,620.52	12,418.78	33,695.78
Highways	37,454.99	21,568.40	49,853.34	63,995.83
Charities	23,577.60	8,592.60	17,916.44	7,022.98
Soldiers' benefits	5,089.88	1,146.75	2,032.05	5,534.88
Schools	94,966.39	95,867.50	108,450.84	124,697.02
Libraries	6,191.05	3,549.72	7,526.99	6,063.65
Recreation	150.00	101.60	1,193.54	12,204.52
Pensions	281.32	–	300.00	2,899.62
Unclassified	2,555.54	1,403.39	5,624.66	5,945.16
Public service enterprises	*86,315.29*	–	*24,831.32*	*27,404.73*
Electric light	[1] 65,795.85	–	–	–
Water	19,047.56	–	24,731.32	27,292.94
All other	1,471.88	–	100.00	111.79
Cemeteries	–	*122.40*	*5,103.23*	*3,228.85*
Administration of trust funds	–	–	*230.00*	*40.00*
Interest	**8,300.97**	**7,771.89**	**18,558.98**	**56,675.30**
Loans, general purposes	*5,500.97*	*7,771.89*	*14,112.31*	*37,877.29*
Loans, public service enterprises	*2,800.00*	–	*4,446.67*	*18,798.01*
Loans, cemeteries	–	–	–	–
Outlays	**42,877.79**	**12,352.43**	**233,714.29**	**92,254.70**
Departmental	*6,614.38*	*12,352.43*	*177,582.40*	*78,676.28*
General government	–	–	–	1,023.20
Protection of persons and property	1,143.47	646.45	604.50	2,398.09
Health and sanitation	–	–	10,341.16	13,155.30
Highways	5,342.10	11,705.98	121,975.92	36,400.18
Charities	–	–	41,246.07	–
Schools	128.81	–	414.75	24,524.04
Libraries	–	–	–	144.00
Recreation	–	–	3,000.00	1,031.47
Unclassified	–	–	–	–
Public service enterprises	*36,263.41*	–	*56,131.89*	*13,578.42*
Electric light	[2] 24,384.16	–	–	–
Water	11,879.25	–	56,131.89	13,578.42
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**137,150.00**	**120,500.00**	**326,500.00**	**444,524.28**
From sinking funds	–	–	*10,000.00*	–
From revenue and other sources	*12,150.00*	*15,500.00*	*26,500.00*	*64,524.28*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*125,000.00*	*105,000.00*	*290,000.00*	*380,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**1,707.70**	**1,147.28**	**16,098.91**	**12,408.58**
To sinking funds from revenue	–	–	*1,750.00*	[3] *4,000.00*
All other	*1,707.70*	*1,147.28*	*14,348.91*	*8,408.58*
Refunds	**119.57**	**433.65**	**490.73**	**908.80**
Agency, trust, and investment	**37,795.29**	**27,664.79**	**76,636.92**	**80,765.53**
Taxes and licenses for State	*23,115.00*	*17,790.00*	*33,813.06*	*38,368.43*
Taxes for county	*11,747.80*	*9,217.73*	*19,151.19*	*25,758.35*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,932.49*	*657.06*	*23,672.67*	*16,638.75*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$328,358.47	$175,264.42	$321,388.64	$437,217.97
Permanent debt (except from sinking funds)	12,150.00	15,500.00	26,500.00	64,524.28
Sinking fund requirements from revenue	–	–	1,750.00	[3] 4,000.00
Outlays	42,877.79	12,352.43	233,714.29	92,254.70
Permanent debt from sinking funds	–	–	10,000.00	–
Bonds refunded, current year	–	–	–	–
Temporary loans	125,000.00	105,000.00	290,000.00	380,000.00
Transfers (except to sinking funds) and refunds	1,827.27	1,580.93	14,839.64	9,317.38
Agency, trust, and investment	37,795.29	27,664.79	76,636.92	80,765.53
Total payments	**$548,008.82**	**$337,362.57**	**$974,829.49**	**$1,068,079.86**
Balance on hand, including funds	*18,000.28*	*30,519.24*	*36,032.25*	*46,162.16*
GRAND TOTAL	**$566,009.10**	**$367,881.81**	**$1,010,861.74**	**$1,114,242.02**

[1] Includes $19,196.87 for gas. [2] Includes $7,176.51 for gas. [3] Includes $2,000 from sale of real estate.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Stoneham POPULATION 7,873	Montague POPULATION 7,675	Hudson POPULATION 7,607	Rockland POPULATION 7,544
REVENUE.	**$307,073.45**	**$237,062.16**	**$330,528.61**	**$274,309.45**
General	**234,692.97**	**216,909.86**	**183,277.88**	**227,353.56**
Taxes	*232,299.57*	*215,432.43*	*181,159.47*	*226,311.10*
Property, poll, and income	223,935.48	199,074.63	162,624.53	212,218.75
Corporation, bank, etc.	8,364.09	16,357.80	18,534.94	14,092.35
Licenses and permits	*446.00*	*264.50*	*391.00*	*384.25*
Fines and forfeits	*793.74*	*591.63*	*566.93*	*196.00*
Grants and gifts	*1,153.66*	*621.30*	*1,160.48*	*462.21*
For expenses	1,153.66	621.30	1,160.48	462.21
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**72,380.48**	**20,152.30**	**147,250.73**	**46,955.89**
Special assessments	*4,689.78*	*2,019.95*	*1,227.29*	*1,172.20*
To meet expenses	4,094.20	1,052.18	669.73	1,172.20
To meet outlays	595.58	967.77	557.56	–
Privileges	–	*1,359.41*	–	–
Departmental	[1] *10,299.51*	*16,290.27*	*23,826.19*	*15,607.89*
General government	1,455.29	134.00	2,155.35	50.00
Protection of persons and property	145.20	1,240.78	198.73	423.09
Health and sanitation	20.00	669.32	10,922.48	1,095.79
Highways	371.93	3,659.47	275.00	350.06
Charities	5,071.87	5,496.67	6,127.49	7,532.42
Soldiers' benefits	2,281.00	734.50	1,051.00	3,069.00
Schools	745.12	3,806.23	2,691.77	1,747.32
Libraries	164.10	549.30	307.29	241.50
Recreation	–	–	91.72	20.00
Unclassified	[1] 45.00	–	5.36	1,078.71
Public service enterprises	*47,245.17*	–	*117,284.04*	*25,594.81*
Electric light	–	–	96,751.36	–
Water	47,245.17	–	20,532.68	25,594.81
All other	–	–	–	–
Cemeteries	*4,619.06*	–	*692.00*	–
Interest	*5,526.96*	*482.67*	*4,221.21*	*4,580.99*
On sinking funds	–	–	–	–
On trust and investment funds	156.62	–	473.27	105.03
All other	5,370.34	482.67	3,747.94	4,475.96
NON-REVENUE.	**$185,458.71**	**$183,446.88**	**$111,347.83**	**$277,597.54**
Offsets to outlays	**2,025.80**	**2,152.26**	**7,316.91**	**13,426.78**
Departmental	*1,417.49*	*2,152.26*	*6,610.76*	*13,426.78*
Public service enterprises	*608.31*	–	*706.15*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**120,750.00**	**130,000.00**	**62,500.00**	**220,000.00**
Loans, general purposes	*750.00*	–	*2,500.00*	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*120,000.00*	*130,000.00*	*60,000.00*	*220,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**556.59**	–	**4,435.98**	**1,091.39**
From sinking funds	–	–	–	–
All other	*556.59*	–	*4,435.98*	*1,091.39*
Refunds	**1,380.75**	**327.19**	**819.66**	**6,056.25**
Agency, trust, and investment	**60,745.57**	**50,967.43**	**36,275.28**	**37,023.12**
Taxes and licenses for State	*22,521.00*	*29,169.39*	*23,772.72*	*22,764.00*
Taxes for county	*10,595.70*	*21,512.13*	*9,604.73*	*11,928.52*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*27,628.87*	*285.91*	*2,897.83*	*2,330.60*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$309,099.25	$239,214.42	$337,845.52	$287,736.23
Premiums	–	–	–	–
Municipal indebtedness	120,750.00	130,000.00	62,500.00	220,000.00
Transfers and refunds	1,937.34	327.19	5,255.64	7,147.64
Agency, trust, and investment	60,745.57	50,967.43	36,275.28	37,023.12
Total receipts	**$492,532.16**	**$420,509.04**	**$441,876.44**	**$551,906.99**
Balance on hand, including funds	*24,359.39*	*8,183.78*	*59,183.78*	*20,162.60*
GRAND TOTAL	**$516,891.55**	**$428,692.82**	**$501,060.22**	**$572,069.59**

[1] Includes $45 from administration of trust funds. See "Unclassified."

Graded According to Population of 1920 — Continued.

PAYMENTS.	Stoneham Population 7,873	Montague Population 7,675	Hudson Population 7,607	Rockland Population 7,544
Maintenance	**$246,290.04**	**$215,038.23**	**$270,852.89**	**$243,076.63**
Departmental	*222,150.43*	*215,038.23*	*196,281.87*	*221,503.39*
General government	13,913.55	10,656.55	14,505.38	13,039.01
Protection of persons and property	35,159.14	9,981.28	27,218.02	22,511.82
Health and sanitation	12,413.57	7,041.78	9,527.25	11,206.36
Highways	30,957.08	40,105.24	41,375.21	37,903.60
Charities	13,181.28	14,825.24	15,414.63	24,463.48
Soldiers' benefits	6,017.57	842.48	2,341.75	3,667.00
Schools	98,396.62	119,576.43	74,609.73	97,897.31
Libraries	4,540.64	7,583.14	4,801.41	4,805.93
Recreation	4,714.10	800.00	752.24	629.61
Pensions	–	–	–	429.00
Unclassified	2,856.88	3,626.09	5,736.25	4,950.27
Public service enterprises	*19,681.37*	–	*72,259.46*	*21,538.24*
Electric light	–	–	62,940.70	–
Water	19,672.79	–	9,318.76	21,538.24
All other	8.58	–	–	–
Cemeteries	*4,413.24*	–	*2,311.56*	*35.00*
Administration of trust funds	*45.00*	–	–	–
Interest	**21,949.29**	**9,994.78**	**11,783.57**	**7,530.47**
Loans, general purposes	*12,670.14*	*9,994.78*	*5,452.54*	*7,175.47*
Loans, public service enterprises	*9,279.15*	–	*6,331.03*	*355.00*
Loans, cemeteries	–	–	–	–
Outlays	**14,345.55**	**11,748.56**	**39,505.24**	**35,667.15**
Departmental	*12,453.75*	*11,748.56*	*23,600.38*	*34,663.88*
General government	–	–	–	303.80
Protection of persons and property	424.53	–	938.00	–
Health and sanitation	2,399.72	–	10,955.86	–
Highways	5,543.41	10,869.17	11,425.12	30,229.28
Charities	–	–	–	–
Schools	4,086.09	879.39	–	3,736.30
Libraries	–	–	281.40	–
Recreation	–	–	–	394.50
Unclassified	–	–	–	–
Public service enterprises	*1,891.80*	–	*15,904.86*	*1,003.27*
Electric light	–	–	14,430.18	–
Water	1,891.80	–	1,474.68	1,003.27
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**147,685.84**	**140,000.00**	**83,650.00**	**181,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	*27,685.84*	*10,000.00*	*23,650.00*	*11,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*120,000.00*	*130,000.00*	*60,000.00*	*170,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**556.59**	–	**4,435.98**	**1,091.39**
To sinking funds from revenue	–	–	–	–
All other	*556.59*	–	*4,435.98*	*1,091.39*
Refunds	**1,380.75**	**327.19**	**819.66**	**6,056.25**
Agency, trust, and investment	**60,868.95**	**50,967.43**	**36,600.10**	**36,975.32**
Taxes and licenses for State	*22,521.00*	*29,169.39*	*23,772.72*	*22,764.00*
Taxes for county	*10,595.70*	*21,512.13*	*9,604.73*	*11,928.52*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*27,752.25*	*285.91*	*3,222.65*	*2,282.80*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$268,239.33	$225,033.01	$282,636.46	$250,607.10
Permanent debt (except from sinking funds)	27,685.84	10,000.00	23,650.00	11,500.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	14,345.55	11,748.56	39,505.24	35,667.15
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	120,000.00	130,000.00	60,000.00	170,000.00
Transfers (except to sinking funds) and refunds	1,937.34	327.19	5,255.64	7,147.64
Agency, trust, and investment	60,868.95	50,967.43	36,600.10	36,975.32
Total payments	**$493,077.01**	**$428,076.19**	**$447,647.44**	**$511,897.21**
Balance on hand, including funds	*23,814.54*	*616.63*	*53,412.78*	*60,172.38*
GRAND TOTAL	**$516,891.55**	**$428,692.82**	**$501,060.22**	**$572,069.59**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ludlow POPULATION 7,470	Reading POPULATION 7,439	Marblehead POPULATION 7,324	Fairhaven POPULATION 7,291
REVENUE.	**$288,245.62**	**$574,222.43**	**$565,188.80**	**$320,028.21**
General	**278,172.34**	**318,660.80**	**395,273.31**	**281,196.75**
Taxes	*272,248.22*	*314,601.09*	*381,235.68*	*253,649.48*
Property, poll, and income	271,120.59	304,414.65	375,344.61	239,129.87
Corporation, bank, etc.	1,127.63	10,186.44	5,891.07	14,519.61
Licenses and permits	*300.50*	*472.50*	*136.50*	*644.25*
Fines and forfeits	*1,100.50*	*767.00*	*330.50*	*55.85*
Grants and gifts	*4,523.12*	*2,830.21*	*13,570.63*	*26,847.17*
For expenses	4,523.12	2,830.21	546.48	26,847.17
For outlays	–	–	13,024.15	–
All other	–	–	–	–
Commercial	**10,073.28**	**255,561.63**	**169,915.49**	**38,831.46**
Special assessments	*2,924.01*	*23,250.52*	–	*5,111.75*
To meet expenses	2,049.64	11,834.53	–	2,844.21
To meet outlays	874.37	11,415.99	–	2,267.54
Privileges	–	–	–	–
Departmental	*5,070.08*	*15,027.98*	*19,434.32*	*25,899.53*
General government	41.00	603.22	1,102.30	380.25
Protection of persons and property	36.19	175.48	619.27	156.00
Health and sanitation	–	663.70	–	9,066.11
Highways	393.69	30.00	269.50	236.43
Charities	2,532.61	4,974.02	8,893.47	4,388.55
Soldiers' benefits	48.00	907.50	7,779.00	1,624.00
Schools	1,693.40	6,390.59	367.31	10,048.19
Libraries	147.19	228.63	116.21	–
Recreation	168.00	–	107.26	–
Unclassified	10.00	1,054.84	180.00	–
Public service enterprises	–	*204,823.92*	*141,764.22*	–
Electric light	–	168,715.39	95,958.66	–
Water	–	36,108.53	45,805.56	–
All other	–	–	–	–
Cemeteries	*560.50*	*5,101.83*	*948.00*	–
Interest	*1,518.69*	*7,367.38*	*7,768.95*	*7,820.18*
On sinking funds	–	–	1,800.46	–
On trust and investment funds	165.81	3.02	2,596.07	5,753.16
All other	1,352.88	7,354.36	3,372.42	2,067.02
NON-REVENUE.	**$254,893.16**	**$401,727.92**	**$465,854.53**	**$197,946.09**
Offsets to outlays	**31.40**	**6,816.31**	**4,984.13**	**7,500.00**
Departmental	*31.40*	*5,019.58*	*765.89*	*7,500.00*
Public service enterprises	–	*1,796.73*	*4,218.24*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**220,000.00**	**332,000.00**	**360,000.00**	**152,700.00**
Loans, general purposes	–	–	–	*32,700.00*
Loans, public service enterprises	–	*7,000.00*	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*220,000.00*	*325,000.00*	*360,000.00*	*120,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**217.76**	**9,596.85**	**18,883.35**	–
From sinking funds	–	–	–	–
All other	*217.76*	*9,596.85*	*18,883.35*	–
Refunds	**760.90**	**1,051.43**	**234.14**	**1,505.62**
Agency, trust, and investment	**33,883.10**	**52,263.33**	**81,752.91**	**36,240.47**
Taxes and licenses for State	*23,839.95*	*28,321.68*	*34,224.96*	*27,017.47*
Taxes for county	*9,250.91*	*13,035.00*	*20,683.28*	*9,220.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*792.24*	*10,906.65*	*26,844.67*	*3.00*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$288,277.02	$581,038.74	$570,172.93	$327,528.21
Premiums	–	–	–	–
Municipal indebtedness	220,000.00	332,000.00	360,000.00	152,700.00
Transfers and refunds	978.66	10,648.28	19,117.49	1,505.62
Agency, trust, and investment	33,883.10	52,263.33	81,752.91	36,240.47
Total receipts	**$543,138.78**	**$975,950.35**	**$1,031,043.33**	**$517,974.30**
Balance on hand, including funds	*41,599.36*	*30,275.69*	*85,392.85*	*29,791.09*
GRAND TOTAL	**$584,738.14**	**$1,006,226.04**	**$1,116,436.18**	**$547,765.39**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Ludlow Population 7,470	Reading Population 7,439	Marblehead Population 7,324	Fairhaven Population 7,291
Maintenance	**$223,646.29**	**$439,903.19**	**$415,899.69**	**$264,283.57**
Departmental	*222,596.79*	*290,965.83*	*307,505.16*	*264,283.57*
General government	13,320.48	19,094.04	23,216.13	19,785.59
Protection of persons and property	23,381.51	45,437.39	50,911.18	23,381.23
Health and sanitation	12,258.76	11,469.86	12,452.46	34,880.84
Highways	42,073.15	50,430.83	48,458.89	42,211.59
Charities	10,981.77	15,532.22	34,846.80	16,889.92
Soldiers' benefits	64.00	4,769.17	13,830.50	1,754.44
Schools	115,191.63	132,594.00	109,006.98	120,443.69
Libraries	3,261.51	3,797.84	2,375.55	–
Recreation	436.94	1,575.89	4,275.29	3,333.89
Pensions	–	–	400.00	–
Unclassified	1,627.04	6,264.59	7,731.38	1,602.38
Public service enterprises	–	*143,025.57*	*102,038.24*	–
Electric light	–	122,969.68	73,845.46	–
Water	–	20,055.89	28,192.78	–
All other	–	–	–	–
Cemeteries	*1,049.50*	*5,911.79*	*6,316.15*	–
Administration of trust funds	–	–	*40.14*	–
Interest	**12,737.94**	**33,676.95**	**15,369.12**	**17,081.59**
Loans, general purposes	*12,737.94*	*22,728.05*	*12,679.12*	*17,081.59*
Loans, public service enterprises	–	*10,948.90*	*2,690.00*	–
Loans, cemeteries	–	–	–	–
Outlays	**39,766.53**	**55,998.62**	**73,793.04**	**50,268.02**
Departmental	*39,766.53*	*24,947.69*	*58,012.03*	*50,268.02*
General government	1,901.08	201.64	–	–
Protection of persons and property	184.00	1,364.88	899.70	660.00
Health and sanitation	758.02	6,952.20	5,672.37	5,743.25
Highways	3,226.27	15,144.04	23,606.87	17,771.39
Charities	–	–	13,546.33	–
Schools	32,852.10	1,284.93	6,473.87	26,093.38
Libraries	845.06	–	2,262.89	–
Recreation	–	–	5,550.00	–
Unclassified	–	–	–	–
Public service enterprises	–	*30,073.93*	*15,781.01*	–
Electric light	–	26,199.70	4,032.25	–
Water	–	3,874.23	11,748.76	–
All other	–	–	–	–
Cemeteries	–	*977.00*	–	–
Municipal indebtedness	**263,500.00**	**372,683.97**	**396,000.00**	**150,014.00**
From sinking funds	–	–	–	–
From revenue and other sources	*8,500.00*	*47,683.97*	*26,000.00*	*30,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*255,000.00*	*325,000.00*	*370,000.00*	*120,000.00*
Warrants or orders, previous years	–	–	–	*14.00*
Transfers	**217.76**	**9,596.85**	**18,883.35**	–
To sinking funds from revenue	–	–	*1,000.00*	–
All other	*217.76*	*9,596.85*	*17,883.35*	–
Refunds	**760.90**	**1,051.43**	**234.14**	**1,505.62**
Agency, trust, and investment	**33,938.91**	**51,545.07**	**84,805.45**	**36,240.47**
Taxes and licenses for State	*23,839.95*	*28,321.68*	*34,224.96*	*27,017.47*
Taxes for county	*9,250.91*	*13,035.00*	*20,683.28*	*9,220.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*848.05*	*10,188.39*	*29,897.21*	*3.00*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$236,384.23	$473,580.14	$431,268.81	$281,365.16
Permanent debt (except from sinking funds)	8,500.00	47,683.97	26,000.00	30,000.00
Sinking fund requirements from revenue	–	–	1,000.00	–
Outlays	39,766.53	55,998.62	73,793.04	50,268.02
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	255,000.00	325,000.00	370,000.00	120,014.00
Transfers (except to sinking funds) and refunds	978.66	10,648.28	18,117.49	1,505.62
Agency, trust, and investment	33,938.91	51,545.07	84,805.45	36,240.47
Total payments	**$574,568.33**	**$964,456.08**	**$1,004,984.79**	**$519,393.27**
Balance on hand, including funds	*10,169.81*	*41,769.96*	*111,451.39*	*28,372.12*
GRAND TOTAL	**$584,738.14**	**$1,006,226.04**	**$1,116,436.18**	**$547,765.39**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Whitman Population 7,147	Maynard Population 7,086	Needham Population 7,012	Grafton Population 6,887
REVENUE.	**$240,062.52**	**$212,641.63**	**$398,127.09**	**$181,785.52**
General	**201,908.01**	**182,936.93**	**343,812.09**	**170,221.67**
Taxes	*200,683.82*	*180,271.95*	*340,434.91*	*168,140.83*
Property, poll, and income	186,027.67	160,877.55	315,213.80	151,362.93
Corporation, bank, etc.	14,656.15	19,394.40	25,221.11	16,777.90
Licenses and permits	*283.00*	*250.00*	*902.00*	*430.00*
Fines and forfeits	*211.87*	*1,567.36*	*970.00*	*344.00*
Grants and gifts	*729.32*	*847.62*	*1,505.18*	*1,306.84*
For expenses	729.32	847.62	1,505.18	1,306.84
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**38,154.51**	**29,704.70**	**54,315.00**	**11,563.85**
Special assessments	–	*233.00*	*7,550.16*	*13.25*
To meet expenses	–	233.00	3,324.80	13.25
To meet outlays	–	–	4,225.36	–
Privileges	–	–	–	–
Departmental	*13,389.24*	*4,264.48*	*14,017.17*	*6,421.68*
General government	1,873.83	–	1,041.00	1,145.26
Protection of persons and property	340.27	88.76	248.44	21.25
Health and sanitation	1,243.23	–	–	–
Highways	1,195.74	83.70	34.05	234.35
Charities	627.80	3,428.19	11,059.59	4,257.24
Soldiers' benefits	2,650.00	168.00	1,213.50	459.00
Schools	5,293.45	367.27	81.75	163.21
Libraries	164.92	19.09	338.84	106.37
Recreation	–	–	–	35.00
Unclassified	–	109.47	–	–
Public service enterprises	*20,022.08*	*21,259.85*	*26,915.24*	–
Electric light	–	–	–	–
Water	20,022.08	21,259.85	26,915.24	–
All other	–	–	–	–
Cemeteries	–	*2,229.05*	–	*1,553.68*
Interest	*4,743.19*	*1,718.32*	*5,832.43*	*3,575.24*
On sinking funds	–	–	–	–
On trust and investment funds	520.74	76.00	808.29	2,104.18
All other	4,222.45	1,642.32	5,024.14	1,471.06
NON-REVENUE.	**$191,147.62**	**$120,633.53**	**$314,987.80**	**$173,891.85**
Offsets to outlays	**402.60**	**9,345.30**	**4,910.55**	–
Departmental	*402.60*	*9,029.54*	*2,998.23*	–
Public service enterprises	–	*315.76*	*1,912.32*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**157,000.00**	**80,000.00**	**260,000.00**	**55,000.00**
Loans, general purposes	*7,000.00*	*40,000.00*	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*150,000.00*	*40,000.00*	*260,000.00*	*55,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	**70.00**	**1,191.63**	**168.11**
From sinking funds	–	–	–	–
All other	–	*70.00*	*1,191.63*	*168.11*
Refunds	**218.29**	**255.88**	**1,099.64**	**200.22**
Agency, trust, and investment	**33,526.73**	**30,962.35**	**47,785.98**	**118,523.52**
Taxes and licenses for State	*21,311.99*	*20,667.48*	*30,223.75*	*16,974.00*
Taxes for county	*11,205.64*	*8,385.09*	*17,562.23*	*7,856.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,009.10*	*1,909.78*	–	*93,693.52*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$240,465.12	$221,986.93	$403,037.64	$181,785.52
Premiums	–	–	–	–
Municipal indebtedness	157,000.00	80,000.00	260,000.00	55,000.00
Transfers and refunds	218.29	325.88	2,291.27	368.33
Agency, trust, and investment	33,526.73	30,962.35	47,785.98	118,523.52
Total receipts	**$431,210.14**	**$333,275.16**	**$713,114.89**	**$355,677.37**
Balance on hand, including funds	*25,049.85*	*36,873.35*	*97,915.54*	*47,222.46*
GRAND TOTAL	**$456,259.99**	**$370,148.51**	**$811,030.43**	**$402,899.83**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Whitman Population 7,147	Maynard Population 7,086	Needham Population 7,012	Grafton Population 6,887
Maintenance	**$199,354.94**	**$161,167.55**	**$286,930.98**	**$155,716.00**
Departmental	*180,900.47*	*150,061.62*	*270,613.59*	*152,662.84*
General government	21,726.43	5,527.48	16,064.83	10,087.09
Protection of persons and property	17,567.65	17,362.65	37,927.63	12,530.61
Health and sanitation	8,086.75	3,996.86	14,116.52	3,983.19
Highways	30,654.41	23,772.00	39,930.47	34,035.80
Charities	10,458.99	13,813.47	17,619.73	13,334.52
Soldiers' benefits	3,387.30	538.80	2,129.00	616.00
Schools	82,319.11	80,466.13	124,983.64	72,461.93
Libraries	2,955.24	2,693.29	6,588.68	2,785.55
Recreation	1,399.94	80.20	5,683.71	900.17
Pensions	–	–	–	–
Unclassified	2,344.65	1,810.74	5,569.38	1,927.98
Public service enterprises	*18,454.47*	*8,900.01*	*16,317.39*	–
Electric light	–	–	–	–
Water	18,454.47	8,900.01	16,317.39	–
All other	–	–	–	–
Cemeteries	–	*2,205.92*	–	*2,997.36*
Administration of trust funds	–	–	–	*55.80*
Interest	**8,841.82**	**4,094.52**	**30,237.51**	**5,063.59**
Loans, general purposes	*7,821.82*	*4,094.52*	*24,297.51*	*5,063.59*
Loans, public service enterprises	*1,020.00*	–	*5,940.00*	–
Loans, cemeteries	–	–	–	–
Outlays	**24,046.18**	**52,324.01**	**111,902.24**	**25,398.97**
Departmental	*22,575.81*	*47,722.19*	*99,548.62*	*24,500.36*
General government	110.00	–	–	–
Protection of persons and property	–	408.91	8,500.00	430.50
Health and sanitation	3,215.94	700.00	3,142.40	657.00
Highways	18,743.47	35,762.52	32,478.98	1,045.06
Charities	–	–	–	–
Schools	506.40	810.01	54,341.16	15,385.40
Libraries	–	–	–	446.40
Recreation	–	40.75	1,086.08	–
Unclassified	–	10,000.00	–	6,536.00
Public service enterprises	*1,470.37*	*4,601.82*	*12,353.62*	–
Electric light	–	–	–	–
Water	1,470.37	4,601.82	12,353.62	–
All other	–	–	–	–
Cemeteries	–	–	–	*898.61*
Municipal indebtedness	**179,500.00**	**46,000.00**	**264,385.31**	**62,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*24,500.00*	*6,000.00*	*29,385.31*	*7,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*155,000.00*	*40,000.00*	*235,000.00*	*55,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	**70.00**	**1,191.63**	**168.11**
To sinking funds from revenue	–	–	–	–
All other	–	*70.00*	*1,191.63*	*168.11*
Refunds	**218.29**	**255.88**	**1,099.64**	**200.22**
Agency, trust, and investment	**34,047.47**	**30,937.35**	**47,811.38**	**120,451.95**
Taxes and licenses for State	*21,311.99*	*20,667.48*	*30,223.75*	*16,974.00*
Taxes for county	*11,205.64*	*8,385.09*	*17,562.23*	*7,856.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,529.84*	*1,884.78*	*25.40*	*95,621.95*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$208,196.76	$165,262.07	$317,168.49	$160,779.59
Permanent debt (except from sinking funds)	24,500.00	6,000.00	29,385.31	7,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	24,046.18	52,324.01	111,902.24	25,398.97
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	155,000.00	40,000.00	235,000.00	55,000.00
Transfers (except to sinking funds) and refunds	218.29	325.88	2,291.27	368.33
Agency, trust, and investment	34,047.47	30,937.35	47,811.38	120,451.95
Total payments	**$446,008.70**	**$294,849.31**	**$743,558.69**	**$368,998.84**
Balance on hand, including funds	*10,251.29*	*75,299.20*	*67,471.74*	*33,900.99*
GRAND TOTAL	**$456,259.99**	**$370,148.51**	**$811,030.43**	**$402,899.83**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Stoughton Population 6,865	Franklin Population 6,497	Dartmouth Population 6,493	Concord Population 6,461
REVENUE.	**$239,973.28**	**$260,845.26**	**$291,866.97**	**$484,466.90**
General	**206,756.90**	**213,109.33**	**262,828.06**	**287,575.43**
Taxes	*203,563.16*	*210,988.68*	*257,928.78*	*282,375.78*
Property, poll, and income	190,175.33	196,722.73	243,759.76	269,066.99
Corporation, bank, etc.	13,387.83	14,265.95	14,169.02	13,308.79
Licenses and permits	*551.00*	*408.00*	*683.00*	*246.00*
Fines and forfeits	*1,675.00*	*379.50*	*2,764.97*	*365.65*
Grants and gifts	*967.74*	*1,333.15*	*1,451.31*	*4,588.00*
For expenses	967.74	1,333.15	1,451.31	509.73
For outlays	–	–	–	4,078.27
All other	–	–	–	–
Commercial	**33,216.38**	**47,735.93**	**29,038.91**	**196,891.47**
Special assessments	*1,190.07*	*90.00*	–	*307.30*
To meet expenses	1,190.07	90.00	–	307.30
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*7,599.96*	*12,960.92*	*13,744.42*	*36,417.93*
General government	1,423.73	597.00	–	922.18
Protection of persons and property	597.32	252.73	227.45	953.56
Health and sanitation	1,045.14	4,365.83	914.29	305.26
Highways	288.34	303.00	1,954.23	2,673.11
Charities	1,176.76	4,824.11	8,771.74	6,926.26
Soldiers' benefits	2,649.00	588.00	621.00	589.00
Schools	324.82	1,999.25	1,118.45	24,048.56
Libraries	85.00	–	68.95	–
Recreation	–	–	–	–
Unclassified	9.85	31.00	68.31	–
Public service enterprises	*18,780.37*	*33,816.51*	*12,326.77*	*142,343.44*
Electric light	–	–	–	98,118.88
Water	18,780.37	33,816.51	12,326.77	44,224.56
All other	–	–	–	–
Cemeteries	–	–	–	*2,445.30*
Interest	*5,645.98*	*868.50*	*2,967.72*	*15,377.50*
On sinking funds	–	–	–	8,922.46
On trust and investment funds	1,196.96	35.50	101.26	5,243.45
All other	4,449.02	833.00	2,866.46	1,211.59
NON-REVENUE.	**$430,638.45**	**$160,553.12**	**$383,660.76**	**$364,228.13**
Offsets to outlays	**26,386.05**	**11,347.00**	**5,920.32**	**4,658.94**
Departmental	*26,386.05*	*11,347.00*	*5,920.32*	*4,348.82*
Public service enterprises	–	–	–	*310.12*
Cemeteries	–	–	–	–
Municipal indebtedness	**367,025.00**	**115,773.69**	**335,000.00**	**285,824.69**
Loans, general purposes	*150,000.00*	–	*150,000.00*	*35,650.00*
Loans, public service enterprises	–	–	*35,000.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*215,000.00*	*115,000.00*	*150,000.00*	*250,000.00*
Unpaid warrants or orders, current year	–	*773.69*	–	–
Premiums	*2,025.00*	–	–	*174.69*
Transfers	**3,174.43**	**141.60**	**175.86**	**34,508.88**
From sinking funds	–	–	–	–
All other	*3,174.43*	*141.60*	*175.86*	*34,508.88*
Refunds	**3,514.06**	**155.33**	**541.78**	**833.66**
Agency, trust, and investment	**30,538.91**	**33,135.50**	**42,022.80**	**38,401.96**
Taxes and licenses for State	*20,196.00*	*21,835.50*	*22,959.00*	*24,138.25*
Taxes for county	*10,214.77*	*11,290.00*	*8,674.08*	*10,062.10*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*128.14*	*10.00*	*423.20*	*4,201.61*
All other	–	–	*9,966.52*	–
RECAPITULATION.				
Revenue and offsets to outlays	$266,359.33	$272,192.26	$297,787.29	$489,125.84
Premiums	2,025.00	–	–	174.69
Municipal indebtedness	365,000.00	115,773.69	335,000.00	285,650.00
Transfers and refunds	6,688.49	296.93	717.64	35,342.54
Agency, trust, and investment	30,538.91	33,135.50	42,022.80	38,401.96
Total receipts	**$670,611.73**	**$421,398.38**	**$675,527.73**	**$848,695.03**
Balance on hand, including funds	*37,993.10*	*28,885.63*	*43,635.98*	*49,380.10*
GRAND TOTAL	**$708,604.83**	**$450,284.01**	**$719,163.71**	**$898,075.13**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Stoughton Population 6,865	Franklin Population 6,497	Dartmouth Population 6,493	Concord Population 6,461
Maintenance	**$199,835.38**	**$210,942.30**	**$220,393.36**	**$371,025.51**
Departmental	*184,029.32*	*191,461.42*	*208,263.36*	*280,989.99*
General government	20,143.04	8,013.84	16,118.65	11,657.00
Protection of persons and property	18,044.27	20,458.75	12,567.63	38,418.65
Health and sanitation	13,000.95	11,959.19	11,784.79	18,016.03
Highways	35,980.63	31,956.07	63,998.65	57,309.71
Charities	15,420.25	22,988.26	18,431.02	11,852.04
Soldiers' benefits	4,038.70	960.00	1,131.00	667.00
Schools	69,432.62	92,105.71	81,050.24	127,211.22
Libraries	4,390.33	1,500.00	2,113.80	10,214.74
Recreation	267.00	350.00	–	1,488.91
Pensions	–	–	–	–
Unclassified	3,311.53	1,169.60	1,067.58	4,154.69
Public service enterprises	*15,806.06*	*19,480.88*	*12,130.00*	*85,899.10*
Electric light	–	–	–	72,438.41
Water	15,806.06	19,480.88	12,130.00	13,460.69
All other	–	–	–	–
Cemeteries	–	–	–	*3,819.34*
Administration of trust funds	–	–	–	*317.08*
Interest	**7,523.38**	**15,242.94**	**19,323.99**	**29,405.33**
Loans, general purposes	*6,123.38*	*8,617.94*	*11,263.99*	*12,845.98*
Loans, public service enterprises	*1,400.00*	*6,625.00*	*8,060.00*	*16,559.35*
Loans, cemeteries	–	–	–	–
Outlays	**150,999.40**	**22,666.34**	**85,664.17**	**76,041.06**
Departmental	*144,710.40*	*15,272.34*	*51,795.70*	*59,596.64*
General government	–	2.83	–	–
Protection of persons and property	484.50	–	–	8,681.64
Health and sanitation	360.81	200.00	–	157.36
Highways	38,821.79	14,069.02	32,848.75	40,133.71
Charities	–	–	–	–
Schools	104,993.30	1,000.49	18,946.95	2,545.66
Libraries	50.00	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	8,078.27
Public service enterprises	*6,289.00*	*7,394.00*	*33,868.47*	*16,444.42*
Electric light	–	–	–	14,666.25
Water	6,289.00	7,394.00	33,868.47	1,778.17
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**243,000.00**	**168,000.00**	**210,875.00**	**286,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	*28,000.00*	*23,000.00*	*20,875.00*	*21,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*215,000.00*	*145,000.00*	*190,000.00*	*265,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**3,174.43**	**141.60**	**175.86**	**34,508.88**
To sinking funds from revenue	–	–	–	*9,720.00*
All other	*3,174.43*	*141.60*	*175.86*	*24,788.88*
Refunds	**3,514.06**	**155.33**	**541.78**	**833.66**
Agency, trust, and investment	**30,554.37**	**33,135.50**	**42,124.06**	**57,987.00**
Taxes and licenses for State	*20,196.00*	*21,835.50*	*22,959.00*	*24,138.25*
Taxes for county	*10,214.77*	*11,290.00*	*8,674.08*	*10,062.10*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*143.60*	*10.00*	*524.46*	*23,786.65*
All other	–	–	*9,966.52*	–

RECAPITULATION.				
Maintenance and interest	$207,358.76	$226,185.24	$239,717.35	$400,430.84
Permanent debt (except from sinking funds)	28,000.00	23,000.00	20,875.00	21,500.00
Sinking fund requirements from revenue	–	–	–	9,720.00
Outlays	150,999.40	22,666.34	85,664.17	76,041.06
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	215,000.00	145,000.00	190,000.00	265,000.00
Transfers (except to sinking funds) and refunds	6,688.49	296.93	717.64	25,622.54
Agency, trust, and investment	30,554.37	33,135.50	42,124.06	57,987.00
Total payments	**$638,601.02**	**$450,284.01**	**$579,098.22**	**$856,301.44**
Balance on hand, including funds	*70,003.81*	–	*140,065.49*	*41,773.69*
GRAND TOTAL	**$708,604.83**	**$450,284.01**	**$719,163.71**	**$898,075.13**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lexington POPULATION 6,350	Great Barrington POPULATION 6,315	North Andover POPULATION 6,265	Mansfield POPULATION 6,255
REVENUE.	**$476,870.36**	**$214,806.38**	**$287,342.46**	**$403,546.87**
General	**412,575.42**	**204,345.11**	**253,515.44**	**249,565.06**
Taxes	*410,151.72*	*202,528.87*	*251,357.91*	*247,614.19*
Property, poll, and income	399,771.86	184,501.91	224,102.21	225,628.18
Corporation, bank, etc.	10,379.86	18,026.96	27,255.70	21,986.01
Licenses and permits	*667.09*	*533.50*	*39.50*	*938.43*
Fines and forfeits	*456.71*	*760.99*	*1,515.92*	*319.20*
Grants and gifts	*1,299.90*	*521.75*	*602.11*	*693.24*
For expenses	1,299.90	521.75	602.11	693.24
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**64,294.94**	**10,461.27**	**33,827.02**	**153,981.81**
Special assessments	*2,142.84*	–	*3,019.34*	–
To meet expenses	1,442.84	–	1,935.05	–
To meet outlays	700.00	–	1,084.29	–
Privileges	–	*40.00*	–	–
Departmental	*21,240.68*	*9,031.16*	*5,077.15*	*8,572.43*
General government	540.65	1,791.18	57.20	762.75
Protection of persons and property	295.71	193.08	624.09	465.56
Health and sanitation	4,303.79	–	–	36.40
Highways	443.94	1,147.30	280.17	55.13
Charities	5,413.24	994.71	2,278.61	5,983.25
Soldiers' benefits	546.00	693.50	469.50	1,032.00
Schools	8,824.06	3,352.64	1,346.12	–
Libraries	381.04	758.75	–	237.34
Recreation	27.25	100.00	–	–
Unclassified	465.00	–	21.46	–
Public service enterprises	*30,297.30*	–	*18,067.48*	*132,078.56*
Electric light	–	–	–	110,635.54
Water	30,297.30	–	18,067.48	21,443.02
All other	–	–	–	–
Cemeteries	*4,668.73*	*495.50*	–	*52.00*
Interest	*5,945.39*	*894.61*	*7,663.05*	*13,278.82*
On sinking funds	–	–	5,274.71	3,922.25
On trust and investment funds	1,825.65	–	478.02	184.13
All other	4,119.74	894.61	1,910.32	9,172.44
NON-REVENUE.	**$534,920.28**	**$249,501.44**	**$308,628.93**	**$381,776.15**
Offsets to outlays	**32,573.43**	**540.31**	**8,133.93**	**8,624.46**
Departmental	*30,738.10*	*540.31*	*5,976.45*	*8,600.00*
Public service enterprises	*1,835.33*	–	*2,157.48*	*24.46*
Cemeteries	–	–	–	–
Municipal indebtedness	**449,950.00**	**200,206.40**	**236,000.00**	**262,082.25**
Loans, general purposes	*31,000.00*	*90,000.00*	–	*7,000.00*
Loans, public service enterprises	*12,800.00*	–	*10,000.00*	*50,000.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*406,000.00*	*110,000.00*	*226,000.00*	*205,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*150.00*	*206.40*	–	*82.25*
Transfers	**5,461.74**	–	**400.00**	**41,582.01**
From sinking funds	–	–	–	*40,000.00*
All other	*5,461.74*	–	*400.00*	*1,582.01*
Refunds	**714.40**	**3,424.76**	**1,229.07**	**2,438.48**
Agency, trust, and investment	**46,220.71**	**45,329.97**	**62,865.93**	**67,048.95**
Taxes and licenses for State	*26,838.00*	*27,387.20*	*25,464.00*	*19,306.54*
Taxes for county	*13,263.68*	*16,325.09*	*15,799.73*	*7,218.29*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*6,119.03*	*1,617.68*	*21,602.20*	*40,524.12*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$509,443.79	$215,346.69	$295,476.39	$412,171.33
Premiums	150.00	206.40	–	82.25
Municipal indebtedness	449,800.00	200,000.00	236,000.00	262,000.00
Transfers and refunds	6,176.14	3,424.76	1,629.07	44,020.49
Agency, trust, and investment	46,220.71	45,329.97	62,865.93	67,048.95
Total receipts	**$1,011,790.64**	**$464,307.82**	**$595,971.39**	**$785,323.02**
Balance on hand, including funds	*79,568.11*	*19,178.92*	*10,660.94*	*1,785.66*
GRAND TOTAL	**$1,091,358.75**	**$483,486.74**	**$606,632.33**	**$787,108.68**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Lexington Population 6,350	Great Barrington Population 6,315	North Andover Population 6,265	Mansfield Population 6,255
Maintenance	**$359,698.57**	**$177,018.67**	**$232,995.97**	**$298,448.05**
Departmental	*339,931.98*	*174,500.29*	*213,677.62*	*181,029.56*
General government	28,374.57	13,207.81	9,229.19	17,415.94
Protection of persons and property	57,950.12	8,736.39	31,638.37	19,694.43
Health and sanitation	14,736.84	5,171.78	10,707.51	8,122.48
Highways	69,853.66	30,283.60	48,370.71	28,190.07
Charities	12,153.02	10,065.75	13,620.49	13,743.34
Soldiers' benefits	761.00	1,181.70	404.00	1,356.00
Schools	133,241.00	94,452.79	89,031.98	85,656.25
Libraries	10,059.22	8,295.13	5,470.02	3,198.48
Recreation	4,268.90	1,159.19	1,552.54	301.25
Pensions	1,917.63	–	–	–
Unclassified	6,616.02	1,946.15	3,652.81	3,351.32
Public service enterprises	*15,707.09*	–	*19,318.35*	*117,291.91*
Electric light	–	–	–	95,486.59
Water	15,707.09	–	19,318.35	21,805.32
All other	–	–	–	–
Cemeteries	*3,981.89*	*2,518.38*	–	*126.58*
Administration of trust funds	*77.61*	–	–	–
Interest	**34,587.80**	**7,940.80**	**14,559.10**	**20,358.36**
Loans, general purposes	*24,217.42*	*7,940.80*	*8,879.10*	*11,123.36*
Loans, public service enterprises	*9,807.88*	–	*5,680.00*	*9,235.00*
Loans, cemeteries	*562.50*	–	–	–
Outlays	**119,647.17**	**71,702.38**	**54,359.01**	**59,723.20**
Departmental	*85,340.20*	*70,202.38*	*28,382.80*	*7,565.72*
General government	380.90	–	1,996.98	–
Protection of persons and property	–	–	–	3,250.04
Health and sanitation	6,175.18	–	10,928.41	1,488.64
Highways	62,841.19	67,975.79	12,948.23	999.40
Charities	–	–	–	–
Schools	5,303.35	2,226.59	604.18	1,027.64
Libraries	–	–	–	800.00
Recreation	639.58	–	–	–
Unclassified	10,000.00	–	1,905.00	–
Public service enterprises	*25,122.92*	–	*25,976.21*	*52,157.48*
Electric light	–	–	–	6,195.24
Water	25,122.92	–	25,976.21	38,962.24
All other	–	–	–	7,000.00
Cemeteries	*9,184.05*	*1,500.00*	–	–
Municipal indebtedness	**361,542.75**	**125,200.00**	**213,000.00**	**270,500.00**
From sinking funds	–	–	–	*40,000.00*
From revenue and other sources	*56,542.75*	*15,200.00*	*12,000.00*	*20,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*305,000.00*	*110,000.00*	*201,000.00*	*210,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**5,461.74**	–	**400.00**	**41,582.01**
To sinking funds from revenue	–	–	*400.00*	*1,000.00*
All other	*5,461.74*	–	–	*40,582.01*
Refunds	**714.40**	**3,424.76**	**1,229.07**	**2,438.48**
Agency, trust, and investment	**45,201.88**	**45,333.71**	**68,830.50**	**32,155.33**
Taxes and licenses for State	*26,838.00*	*27,387.20*	*25,464.00*	*19,306.54*
Taxes for county	*13,263.68*	*16,325.09*	*15,799.73*	*7,218.29*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*5,100.20*	*1,621.42*	*27,566.77*	*5,630.50*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$394,286.37	$184,959.47	$247,555.07	$318,806.41
Permanent debt (except from sinking funds)	56,542.75	15,200.00	12,000.00	20,500.00
Sinking fund requirements from revenue	–	–	400.00	1,000.00
Outlays	119,647.17	71,702.38	54,359.01	59,723.20
Permanent debt from sinking funds	–	–	–	40,000.00
Bonds refunded, current year	–	–	–	–
Temporary loans	305,000.00	110,000.00	201,000.00	210,000.00
Transfers (except to sinking funds) and refunds	6,176.14	3,424.76	1,229.07	43,020.49
Agency, trust, and investment	45,201.88	45,333.71	68,830.50	32,155.33
Total payments	**$926,854.31**	**$430,620.32**	**$585,373.65**	**$725,205.43**
Balance on hand, including funds	*164,504.44*	*52,866.42*	*21,258.68*	*61,903.25*
GRAND TOTAL	**$1,091,358.75**	**$483,486.74**	**$606,632.33**	**$787,108.68**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wellesley POPULATION 6,224	Ipswich POPULATION 6,201	Canton POPULATION 5,945	Spencer POPULATION 5,930
REVENUE.	**$717,729.91**	**$326,969.83**	**$290,761.14**	**$153,120.60**
General	**458,343.36**	**223,128.97**	**254,774.03**	**123,293.36**
Taxes	*453,767.36*	*215,242.85*	*253,370.39*	*120,757.31*
Property, poll, and income	415,906.31	192,969.85	230,880.53	112,992.25
Corporation, bank, etc.	37,861.05	22,273.00	22,489.86	7,765.06
Licenses and permits	*471.50*	*625.66*	*271.00*	*251.50*
Fines and forfeits	*510.00*	*1,209.08*	*535.00*	*564.52*
Grants and gifts	*3,594.50*	*6,051.38*	*597.64*	*1,720.03*
For expenses	3,594.50	451.38	597.64	1,720.03
For outlays	–	5,600.00	–	–
All other	–	–	–	–
Commercial	**259,386.55**	**103,840.86**	**35,987.11**	**29,827.24**
Special assessments	*71,752.99*	*3,282.40*	*1,153.79*	–
To meet expenses	26,531.82	3,282.40	–	–
To meet outlays	45,221.17	–	1,153.79	–
Privileges	–	–	–	–
Departmental	*23,994.67*	*12,303.39*	*11,353.45*	*11,762.27*
General government	621.47	785.49	670.67	1,297.50
Protection of persons and property	2,664.35	762.77	2,401.16	309.61
Health and sanitation	13,880.65	132.86	598.54	.65
Highways	2,094.37	157.80	547.00	277.60
Charities	2,158.35	2,386.60	5,124.35	8,017.30
Soldiers' benefits	166.50	1,291.50	452.00	898.50
Schools	1,590.63	6,784.37	1,286.47	816.01
Libraries	457.89	–	140.58	45.00
Recreation	193.00	2.00	–	–
Unclassified	167.46	–	132.68	100.10
Public service enterprises	*154,269.74*	*78,694.19*	*18,509.96*	*10,204.13*
Electric light	97,673.65	54,214.82	–	–
Water	56,596.09	24,455.77	18,509.96	10,204.13
All other	–	23.60	–	–
Cemeteries	–	*1,013.00*	*2,150.40*	*426.17*
Interest	*9,369.15*	*8,547.38*	*2,819.51*	*7,434.67*
On sinking funds	–	5,672.25	–	–
On trust and investment funds	1,135.00	69.58	301.30	5,720.06
All other	8,234.15	2,806.05	2,518.21	1,714.61
NON-REVENUE.	**$476,877.45**	**$248,870.27**	**$208,809.93**	**$105,250.28**
Offsets to outlays	**14,795.37**	**1,240.67**	**12,620.83**	–
Departmental	*14,795.37*	*431.62*	*12,548.51*	–
Public service enterprises	–	*809.05*	*72.32*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**306,901.00**	**195,000.00**	**160,000.00**	**76,600.00**
Loans, general purposes	*86,000.00*	*40,000.00*	–	*15,600.00*
Loans, public service enterprises	*20,000.00*	*20,000.00*	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*200,000.00*	*135,000.00*	*160,000.00*	*61,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*901.00*	–	–	–
Transfers	**70,959.49**	**5,418.15**	–	**3,599.18**
From sinking funds	–	–	–	–
All other	*70,959.49*	*5,418.15*	–	*3,599.18*
Refunds	**9,647.81**	**4,571.32**	**2,643.68**	**43.89**
Agency, trust, and investment	**74,573.78**	**42,640.13**	**33,545.42**	**25,007.21**
Taxes and licenses for State	*46,613.59*	*19,779.17*	*20,416.00*	*16,390.69*
Taxes for county	*27,956.19*	*11,299.20*	*11,917.22*	*5,819.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*4.00*	*11,561.76*	*1,213.20*	*2,797.52*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$732,525.28	$328,210.50	$303,381.97	$153,120.60
Premiums	901.00	–	–	–
Municipal indebtedness	306,000.00	195,000.00	160,000.00	76,600.00
Transfers and refunds	80,607.30	9,989.47	2,643.68	3,643.07
Agency, trust, and investment	74,573.78	42,640.13	33,545.42	25,007.21
Total receipts	**$1,194,607.36**	**$575,840.10**	**$499,571.07**	**$258,370.88**
Balance on hand, including funds	*35,908.85*	*70,962.33*	*45,872.79*	*10,447.65*
GRAND TOTAL	**$1,230,516.21**	**$646,802.43**	**$545,443.86**	**$268,818.53**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Wellesley Population 6,224	Ipswich Population 6,201	Canton Population 5,945	Spencer Population 5,930
Maintenance	**$475,258.15**	**$242,656.60**	**$210,387.66**	**$125,642.92**
Departmental	*363,788.20*	*193,922.52*	*188,644.79*	*117,546.16*
General government	21,758.62	16,827.33	12,600.51	8,335.93
Protection of persons and property	78,178.68	27,230.83	25,347.21	10,527.49
Health and sanitation	23,155.17	6,384.22	10,501.59	6,810.33
Highways	54,185.25	44,418.52	46,358.73	25,446.03
Charities	8,335.91	14,366.25	14,947.42	11,932.05
Soldiers' benefits	705.00	3,488.96	765.10	1,775.46
Schools	142,966.41	77,123.99	66,723.16	47,258.67
Libraries	10,951.49	20.20	4,019.88	3,629.42
Recreation	14,211.17	1,620.34	3,618.79	374.04
Pensions	4,248.04	300.00	–	–
Unclassified	5,092.46	2,141.88	3,762.40	1,456.74
Public service enterprises	*111,469.95*	*46,201.36*	*18,366.73*	*4,802.19*
Electric light	74,562.18	36,553.12	–	–
Water	36,907.77	9,648.24	18,366.73	4,802.19
All other	–	–	–	–
Cemeteries	–	*2,532.72*	*3,376.14*	*467.71*
Administration of trust funds	–	–	–	*2,826.86*
Interest	**38,574.71**	**16,997.86**	**11,328.70**	**2,083.20**
Loans, general purposes	*34,174.71*	*7,331.69*	*10,128.70*	*1,475.70*
Loans, public service enterprises	*4,400.00*	*9,666.17*	*1,200.00*	*607.50*
Loans, cemeteries	–	–	–	–
Outlays	**137,439.49**	**109,085.24**	**20,663.52**	**26,399.71**
Departmental	*74,047.93*	*89,404.71*	*19,394.95*	*24,756.39*
General government	–	2,288.01	–	–
Protection of persons and property	96.10	–	–	2,998.00
Health and sanitation	35,943.56	–	–	11,806.92
Highways	22,847.77	3,190.29	16,796.21	951.47
Charities	–	–	–	–
Schools	15,160.50	50,072.29	2,598.74	9,000.00
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	33,854.12	–	–
Public service enterprises	*63,391.56*	*19,680.53*	*1,268.57*	*1,343.32*
Electric light	19,641.26	5,971.96	–	–
Water	43,750.30	13,708.57	1,268.57	1,343.32
All other	–	–	–	–
Cemeteries	–	–	–	*300.00*
Municipal indebtedness	**246,364.79**	**185,300.00**	**222,823.39**	**63,133.91**
From sinking funds	–	–	–	–
From revenue and other sources	*46,364.79*	*20,300.00*	*22,823.39*	*2,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*200,000.00*	*165,000.00*	*200,000.00*	*61,000.00*
Warrants or orders, previous years	–	–	–	*133.91*
Transfers	**70,959.49**	**5,418.15**	–	**3,599.18**
To sinking funds from revenue	–	*5,318.15*	–	–
All other	*70,959.49*	*100.00*	–	*3,599.18*
Refunds	**9,647.81**	**4,571.32**	**2,643.68**	**43.89**
Agency, trust, and investment	**74,573.78**	**45,139.51**	**33,651.72**	**25,076.93**
Taxes and licenses for State	*46,613.59*	*19,779.17*	*20,415.00*	*16,390.69*
Taxes for county	*27,956.19*	*11,299.20*	*11,917.22*	*5,819.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*4.00*	*14,061.14*	*1,319.50*	*2,867.24*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$513,832.86	$259,654.46	$221,716.36	$127,726.12
Permanent debt (except from sinking funds)	46,364.79	20,300.00	22,823.39	2,000.00
Sinking fund requirements from revenue	–	5,318.15	–	–
Outlays	137,439.49	109,085.24	20,663.52	26,399.71
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	200,000.00	165,000.00	200,000.00	61,133.91
Transfers (except to sinking funds) and refunds	80,607.30	4,671.32	2,643.68	3,643.07
Agency, trust, and investment	74,573.78	45,139.51	33,651.72	25,076.93
Total payments	**$1,052,818.22**	**$609,168.68**	**$501,498.67**	**$245,979.74**
Balance on hand, including funds	*177,697.99*	*37,633.75*	*43,945.19*	*22,838.79*
GRAND TOTAL	**$1,230,516.21**	**$646,802.43**	**$545,443.86**	**$268,818.53**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Winchendon Population 5,904	Westborough Population 5,789	Abington Population 5,787	Chelmsford Population 5,682
REVENUE.	**$218,631.84**	**$152,143.59**	**$195,832.95**	**$248,134.99**
General	**182,899.50**	**114,989.91**	**162,905.90**	**239,627.06**
Taxes	*172,760.78*	*113,388.01*	*161,910.75*	*236,512.58*
Property, poll, and income	156,467.91	109,364.02	148,280.08	214,141.86
Corporation, bank, etc.	16,292.87	4,023.99	13,630.67	22,370.72
Licenses and permits	*436.50*	*190.00*	*223.00*	*482.09*
Fines and forfeits	*736.86*	*54.58*	*103.15*	*1,080.27*
Grants and gifts	*8,965.36*	*1,357.32*	*669.00*	*1,552.12*
For expenses	8,965.36	1,357.32	669.00	1,552.12
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**35,732.34**	**37,153.68**	**32,927.05**	**8,507.93**
Special assessments	*562.84*	*1,508.63*	–	*820.38*
To meet expenses	562.84	1,508.63	–	820.38
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*9,369.33*	*13,356.66*	*8,456.82*	*3,025.88*
General government	1,472.50	2,095.74	1.00	778.00
Protection of persons and property	285.79	650.74	278.35	372.62
Health and sanitation	–	4,378.07	1,897.78	59.67
Highways	7.50	1,776.39	68.65	77.41
Charities	6,460.24	2,339.68	3,013.69	1,178.18
Soldiers' benefits	725.00	1,546.00	2,420.00	550.00
Schools	383.30	450.41	184.30	10.00
Libraries	–	119.63	260.98	–
Recreation	35.00	–	–	–
Unclassified	–	–	332.07	–
Public service enterprises	*17,784.99*	*13,531.99*	*21,279.45*	–
Electric light	–	–	–	–
Water	17,784.99	13,531.99	21,279.45	–
All other	–	–	–	–
Cemeteries	*3,372.56*	*2,507.88*	–	*596.50*
Interest	*4,642.62*	*6,248.52*	*3,190.78*	*4,065.17*
On sinking funds	–	2,360.03	–	–
On trust and investment funds	2,441.90	1,184.34	219.59	209.71
All other	2,200.72	2,704.15	2,971.19	3,855.46
NON-REVENUE.	**$150,948.62**	**$169,524.50**	**$208,052.22**	**$234,957.75**
Offsets to outlays	**394.21**	**7,002.00**	**17,200.00**	**33,314.66**
Departmental	*145.46*	*7,002.00*	*17,200.00*	*33,314.66*
Public service enterprises	*248.75*	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**113,000.00**	**70,000.00**	**161,838.80**	**137,850.00**
Loans, general purposes	*43,000.00*	–	*8,000.00*	*19,850.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*70,000.00*	*70,000.00*	*150,000.00*	*118,000.00*
Unpaid warrants or orders, current year	–	–	*3,838.80*	–
Premiums	–	–	–	–
Transfers	**71.35**	**36,347.29**	**20.00**	**500.00**
From sinking funds	–	*31,000.00*	–	–
All other	*71.35*	*5,347.29*	*20.00*	*500.00*
Refunds	**743.86**	**196.50**	**1,160.84**	**39.29**
Agency, trust, and investment	**36,739.20**	**55,978.71**	**27,832.58**	**63,253.80**
Taxes and licenses for State	*22,926.32*	*11,708.99*	*18,864.49*	*19,188.00*
Taxes for county	*7,783.00*	*5,092.00*	*8,946.65*	*8,918.68*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*6,029.88*	*39,177.72*	*21.44*	*21,371.73*
All other	–	–	–	*13,775.39*
RECAPITULATION.				
Revenue and offsets to outlays	$219,026.05	$159,145.59	$213,032.95	$281,449.65
Premiums	–	–	–	–
Municipal indebtedness	113,000.00	70,000.00	161,838.80	137,850.00
Transfers and refunds	815.21	36,543.79	1,180.84	539.29
Agency, trust, and investment	36,739.20	55,978.71	27,832.58	63,253.80
Total receipts	**$369,580.46**	**$321,668.09**	**$403,885.17**	**$483,092.74**
Balance on hand, including funds	*20,489.42*	*35,962.25*	*4,912.66*	*23,085.08*
GRAND TOTAL	**$390,069.88**	**$357,630.34**	**$408,797.83**	**$506,177.82**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Winchendon Population 5,904	Westborough Population 5,789	Abington Population 5,787	Chelmsford Population 5,682
Maintenance	**$195,781.00**	**$121,343.37**	**$175,072.73**	**$166,657.43**
Departmental	*179,789.41*	*112,552.43*	*159,814.21*	*165,098.43*
General government	12,087.09	7,315.69	9,193.79	8,647.10
Protection of persons and property	17,597.43	14,221.79	16,949.49	14,445.73
Health and sanitation	3,481.22	6,231.24	7,904.74	3,342.27
Highways	38,445.48	22,859.40	28,151.42	34,330.28
Charities	17,232.61	8,103.73	11,671.21	7,771.29
Soldiers' benefits	3,596.43	2,241.00	3,039.00	932.00
Schools	80,785.92	46,357.47	76,388.68	90,316.30
Libraries	3,374.53	3,033.42	4,023.28	3,194.59
Recreation	1,187.74	200.00	444.25	898.27
Pensions	189.60	–	–	–
Unclassified	1,811.36	1,988.69	2,048.35	1,220.60
Public service enterprises	*11,090.19*	*5,676.52*	*15,258.52*	–
Electric light	–	–	–	–
Water	11,090.19	5,676.52	15,258.52	–
All other	–	–	–	–
Cemeteries	*4,901.40*	*3,104.42*	–	*1,559.00*
Administration of trust funds	–	*10.00*	–	–
Interest	**5,564.65**	**5,492.36**	**8,397.70**	**9,207.62**
Loans, general purposes	*4,624.65*	*4,492.36*	*5,437.70*	*9,207.62*
Loans, public service enterprises	*940.00*	*1,000.00*	*2,960.00*	–
Loans, cemeteries	–	–	–	–
Outlays	**63,148.75**	**15,019.36**	**28,259.38**	**66,783.97**
Departmental	*60,739.74*	*15,019.36*	*28,259.38*	*66,783.97*
General government	–	–	–	–
Protection of persons and property	–	851.41	101.35	13,905.13
Health and sanitation	–	1,242.99	–	–
Highways	60,339.74	12,924.96	21,558.03	47,739.76
Charities	–	–	–	–
Schools	400.00	–	–	2,139.08
Libraries	–	–	–	–
Recreation	–	–	1,600.00	–
Unclassified	–	–	5,000.00	3,000.00
Public service enterprises	*2,409.01*	–	–	–
Electric light	–	–	–	–
Water	2,409.01	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**72,500.00**	**130,150.00**	**160,400.75**	**142,110.00**
From sinking funds	–	*31,000.00*	–	–
From revenue and other sources	*12,500.00*	*4,150.00*	*9,200.00*	*20,110.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*60,000.00*	*95,000.00*	*150,000.00*	*122,000.00*
Warrants or orders, previous years	–	–	*1,200.75*	–
Transfers	**71.35**	**36,347.29**	**20.00**	**500.00**
To sinking funds from revenue	–	*4,400.00*	–	–
All other	*71.35*	*31,947.29*	*20.00*	*500.00*
Refunds	**743.86**	**196.50**	**1,160.84**	**39.29**
Agency, trust, and investment	**36,925.92**	**31,925.16**	**27,988.42**	**63,963.51**
Taxes and licenses for State	*22,926.32*	*11,708.99*	*18,864.49*	*19,188.00*
Taxes for county	*7,783.00*	*5,092.00*	*8,946.65*	*8,918.68*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*6,216.60*	*15,124.17*	*177.28*	*22,081.44*
All other	–	–	–	*13,775.39*

RECAPITULATION.				
Maintenance and interest	$201,345.65	$126,835.73	$183,470.43	$175,865.05
Permanent debt (except from sinking funds)	12,500.00	4,150.00	9,200.00	20,110.00
Sinking fund requirements from revenue	–	4,400.00	–	–
Outlays	63,148.75	15,019.36	28,259.38	66,783.97
Permanent debt from sinking funds	–	31,000.00	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	60,000.00	95,000.00	151,200.75	122,000.00
Transfers (except to sinking funds) and refunds	815.21	32,143.79	1,180.84	539.29
Agency, trust, and investment	36,925.92	31,925.16	27,988.42	63,963.51
Total payments	**$374,735.53**	**$340,474.04**	**$401,299.82**	**$449,261.82**
Balance on hand, including funds	*15,334.35*	*17,156.30*	*7,498.01*	*56,916.00*
GRAND TOTAL	**$390,069.88**	**$357,630.34**	**$408,797.83**	**$506,177.82**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Millbury POPULATION 5,653	Hingham POPULATION 5,604	Amherst POPULATION 5,550	South Hadley POPULATION 5,527
REVENUE.	**$183,941.90**	**$311,842.40**	**$194,349.21**	**$219,712.44**
General	**169,885.41**	**231,250.50**	**171,334.99**	**160,045.39**
Taxes	*168,684.39*	*229,632.51*	*167,595.48*	*156,399.97*
Property, poll, and income	151,732.82	213,530.52	162,713.26	143,925.00
Corporation, bank, etc.	16,951.57	16,101.99	4,882.22	12,474.97
Licenses and permits	*26.00*	*368.14*	*290.00*	*687.00*
Fines and forfeits	*14.25*	*362.79*	*1,842.60*	*681.50*
Grants and gifts	*1,160.77*	*887.06*	*1,606.91*	*2,276.92*
For expenses	1,160.77	887.06	1,606.91	2,276.92
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**14,056.49**	**80,591.90**	**23,014.22**	**59,667.05**
Special assessments	*68.61*	*4,202.97*	*2,725.00*	*1,698.08*
To meet expenses	68.61	4,202.97	2,725.00	203.42
To meet outlays	–	–	–	1,494.66
Privileges	–	–	–	–
Departmental	*10,085.68*	*9,365.87*	*15,511.97*	*11,154.36*
General government	1,822.82	109.80	2,876.80	915.50
Protection of persons and property	455.28	422.12	124.22	1,326.67
Health and sanitation	–	201.77	1,442.15	1,438.80
Highways	38.00	648.88	151.70	950.00
Charities	6,765.62	5,950.50	553.76	4,342.08
Soldiers' benefits	720.00	1,436.00	582.00	102.00
Schools	156.00	596.80	9,781.34	2,024.71
Libraries	110.25	–	–	54.60
Recreation	–	–	–	–
Unclassified	17.71	–	–	–
Public service enterprises	–	*63,339.79*	–	*44,356.17*
Electric light	–	63,339.79	–	44,356.17
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*2,742.35*	–	*1,050.66*	–
Interest	*1,159.85*	*3,683.27*	*3,726.59*	*2,458.44*
On sinking funds	–	–	–	–
On trust and investment funds	160.02	1,033.40	1,535.09	138.75
All other	999.83	2,649.87	2,191.50	2,319.69
NON-REVENUE.	**$143,007.52**	**$134,070.69**	**$82,947.23**	**$157,124.19**
Offsets to outlays	**11,464.29**	**1,355.00**	–	**9,325.00**
Departmental	*11,464.29*	*1,355.00*	–	*9,325.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**105,000.00**	**90,000.00**	**35,000.00**	**105,226.00**
Loans, general purposes	–	*5,000.00*	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	*20,000.00*
Temporary loans (including revenue loans)	*105,000.00*	*85,000.00*	*35,000.00*	*85,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	*226.00*
Transfers	**250.00**	**682.89**	**25.04**	**2,388.48**
From sinking funds	–	–	–	–
All other	*250.00*	*682.89*	*25.04*	*2,388.48*
Refunds	**372.33**	**798.14**	**57.00**	**79.44**
Agency, trust, and investment	**25,920.90**	**41,234.66**	**47,865.19**	**40,105.27**
Taxes and licenses for State	*16,081.90*	*23,088.00*	*22,684.75*	*17,880.00*
Taxes for county	*6,692.00*	*14,005.81*	*12,312.86*	*9,963.08*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*3,147.00*	*4,140.85*	*12,867.58*	*12,262.19*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$195,406.19	$313,197.40	$194,349.21	$229,037.44
Premiums	–	–	–	226.00
Municipal indebtedness	105,000.00	90,000.00	35,000.00	105,000.00
Transfers and refunds	622.33	1,481.03	82.04	2,467.92
Agency, trust, and investment	25,920.90	41,234.66	47,865.19	40,105.27
Total receipts	**$326,949.42**	**$445,913.09**	**$277,296.44**	**$376,836.63**
Balance on hand, including funds	*6,794.56*	*43,320.95*	*40,343.56*	*34,662.02*
GRAND TOTAL	**$333,743.98**	**$489,234.04**	**$317,640.00**	**$411,498.65**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Millbury Population 5,653	Hingham Population 5,604	Amherst Population 5,550	South Hadley Population 5,527
Maintenance	**$146,675.07**	**$300,081.16**	**$174,963.11**	**$187,505.03**
Departmental	*142,844.77*	*242,511.62*	*173,421.86*	*155,176.84*
General government	9,785.47	18,173.31	13,716.59	11,991.10
Protection of persons and property	16,765.52	41,748.54	15,477.44	7,541.81
Health and sanitation	2,964.45	11,531.42	6,975.13	7,426.19
Highways	22,667.54	49,675.57	36,320.59	29,385.88
Charities	16,096.59	16,402.87	3,837.40	14,325.73
Soldiers' benefits	1,143.40	2,956.31	560.00	262.00
Schools	67,460.67	85,205.11	93,782.36	80,624.80
Libraries	2,003.36	286.51	262.31	2,216.49
Recreation	494.88	4,960.04	605.33	390.06
Pensions	–	–	–	–
Unclassified	3,462.89	11,571.94	1,884.71	1,012.78
Public service enterprises	–	*57,561.92*	–	*32,328.19*
Electric light	–	57,561.92	–	32,328.19
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*3,830.30*	–	*1,541.25*	–
Administration of trust funds	–	*7.62*	–	–
Interest	**8,488.91**	**4,465.47**	**5,587.75**	**6,487.08**
Loans, general purposes	*8,488.91*	*4,465.47*	*5,587.75*	*5,407.08*
Loans, public service enterprises	–	–	–	*1,080.00*
Loans, cemeteries	–	–	–	–
Outlays	**21,595.85**	**24,994.62**	**3,189.56**	**36,441.94**
Departmental	*21,595.85*	*22,621.83*	*3,189.56*	*30,711.99*
General government	–	121.94	–	–
Protection of persons and property	52.89	11,223.55	2,400.00	200.00
Health and sanitation	286.24	–	423.58	5,361.11
Highways	20,412.63	11,250.94	365.98	24,109.43
Charities	–	–	–	–
Schools	744.09	–	–	1,041.45
Libraries	–	–	–	–
Recreation	100.00	25.40	–	–
Unclassified	–	–	–	–
Public service enterprises	–	*2,372.79*	–	*5,729.95*
Electric light	–	2,372.79	–	5,729.95
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**124,500.00**	**90,885.02**	**46,920.00**	**103,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*19,500.00*	*5,885.02*	[1] *11,920.00*	*8,000.00*
Bonds refunded, current year	–	–	–	*20,000.00*
Temporary loans (including revenue loans)	*105,000.00*	*85,000.00*	*35,000.00*	*75,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**250.00**	**682.89**	**25.04**	**2,388.48**
To sinking funds from revenue	–	–	–	–
All other	*250.00*	*682.89*	*25.04*	*2,388.48*
Refunds	**372.33**	**798.14**	**57.00**	**79.44**
Agency, trust, and investment	**25,830.92**	**41,159.31**	**47,970.24**	**41,144.33**
Taxes and licenses for State	*16,081.90*	*23,088.00*	*22,684.75*	*17,880.00*
Taxes for county	*6,692.00*	*14,005.81*	*12,312.86*	*9,963.08*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*3,057.02*	*4,065.50*	*12,972.63*	*13,301.25*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$155,163.98	$304,546.63	$180,550.86	$193,992.11
Permanent debt (except from sinking funds)	19,500.00	5,885.02	[1] 11,920.00	8,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	21,595.85	24,994.62	3,189.56	36,441.94
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	20,000.00
Temporary loans	105,000.00	85,000.00	35,000.00	75,000.00
Tranfers (except to sinking funds) and refunds	622.33	1,481.03	82.04	2,467.92
Agency, trust, and investment	25,830.92	41,159.31	47,970.24	41,144.33
Total payments	**$327,713.08**	**$463,066.61**	**$278,712.70**	**$377,046.30**
Balance on hand, including funds	*6,030.90*	*26,167.43*	*38,927.30*	*34,452.35*
GRAND TOTAL	**$333,743.98**	**$489,234.04**	**$317,640.00**	**$411,498.65**

[1] Includes $720 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Walpole POPULATION 5,446	Orange POPULATION 5,393	Uxbridge POPULATION 5,384	Dracut POPULATION 5,280
REVENUE.	**$369,378.81**	**$174,226.48**	**$169,102.46**	**$132,779.24**
General	**319,446.64**	**138,200.52**	**144,059.92**	**121,956.41**
Taxes	*317,195.73*	*135,552.39*	*142,194.62*	*117,898.35*
Property, poll, and income	288,739.79	115,966.71	127,105.95	111,202.15
Corporation, bank, etc.	28,455.94	19,585.68	15,088.67	6,696.20
Licenses and permits	*262.50*	*279.00*	*176.70*	*254.50*
Fines and forfeits	*788.00*	*210.00*	*504.00*	*2,141.54*
Grants and gifts	*1,058.55*	*2,159.13*	*1,184.60*	*1,662.02*
For expenses	1,058.55	2,159.13	1,184.60	1,662.02
For outlays	–	–	–	–
All other	*141.86*	–	–	–
Commercial	**49,932.17**	**36,025.96**	**25,042.54**	**10,822.83**
Special assessments	*118.65*	*1,400.82*	*2,518.50*	*823.46*
To meet expenses	118.65	1,400.82	757.70	823.46
To meet outlays	–	–	1,760.80	–
Privileges	–	–	–	–
Departmental	*11,772.20*	*13,737.64*	*5,795.69*	*6,412.40*
General government	911.03	3,295.00	1,646.95	161.75
Protection of persons and property	2,283.20	84.21	104.00	857.60
Health and sanitation	150.00	1,449.00	–	818.06
Highways	415.35	196.00	5.00	12.00
Charities	1,765.86	2,830.42	1,007.43	3,402.13
Soldiers' benefits	174.00	1,460.50	349.00	201.00
Schools	5,746.55	3,927.51	2,483.28	572.57
Libraries	296.21	98.50	200.03	3.77
Recreation	10.00	50.00	–	2.00
Unclassified	20.00	346.50	–	381.52
Public service enterprises	*35,306.96*	*16,226.47*	*12,407.95*	*33.85*
Electric light	–	–	–	–
Water	35,306.96	16,226.47	12,407.95	–
All other	–	–	–	33.85
Cemeteries	–	*2,705.76*	*25.00*	*86.50*
Interest	*2,734.36*	*1,955.27*	*4,295.40*	*3,466.62*
On sinking funds	–	–	–	–
On trust and investment funds	142.49	767.79	2,892.74	143.30
All other	2,591.87	1,187.48	1,402.66	3,323.32
NON-REVENUE.	**$378,697.21**	**$141,842.10**	**$155,643.57**	**$143,871.82**
Offsets to outlays	**15,115.16**	**984.45**	**–**	**5,500.00**
Departmental	*15,115.16*	*984.45*	–	*5,500.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**324,219.20**	**105,000.00**	**121,356.63**	**119,640.35**
Loans, general purposes	*54,000.00*	–	*26,300.00*	*16,000.00*
Loans, public service enterprises	–	–	*15,000.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*270,000.00*	*105,000.00*	*80,000.00*	*100,000.00*
Unpaid warrants or orders, current year	–	–	–	*3,640.35*
Premiums	*219.20*	–	*56.63*	–
Transfers	**1,971.04**	**567.76**	**2,162.85**	–
From sinking funds	–	–	–	–
All other	*1,971.04*	*567.76*	*2,162.85*	–
Refunds	**432.56**	**210.05**	**3,147.33**	**955.53**
Agency, trust, and investment	**36,959.25**	**35,079.84**	**28,976.76**	**17,775.94**
Taxes and licenses for State	*22,988.27*	*19,528.45*	*20,187.35*	*12,504.00*
Taxes for county	*13,798.90*	*12,486.93*	*8,510.00*	*5,183.51*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*172.08*	*3,064.46*	*279.41*	*88.43*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$384,493.97	$175,210.93	$169,102.46	$138,279.24
Premiums	219.20	–	56.63	–
Municipal indebtedness	324,000.00	105,000.00	121,300.00	119,640.35
Transfers and refunds	2,403.60	777.81	5,310.18	955.53
Agency, trust, and investment	36,959.25	35,079.84	28,976.76	17,775.94
Total receipts	**$748,076.02**	**$316,068.58**	**$324,746.03**	**$276,651.06**
Balance on hand, including funds	*19,914.95*	*8,101.42*	*67,697.51*	*39,591.58*
GRAND TOTAL	**$767,990.97**	**$324,170.00**	**$392,443.54**	**$316,242.64**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Walpole Population 5,446	Orange Population 5,393	Uxbridge Population 5,384	Dracut Population 5,280
Maintenance	**$264,626.90**	**$143,580.17**	**$132,174.51**	**$125,636.42**
Departmental	*247,550.17*	*135,280.42*	*118,287.48*	*125,393.00*
General government	12,994.60	11,549.14	9,607.00	8,381.84
Protection of persons and property	29,484.38	10,634.49	8,251.96	12,373.71
Health and sanitation	10,006.07	4,171.00	2,763.45	3,325.13
Highways	45,699.44	26,483.36	29,760.50	26,513.10
Charities	13,452.58	7,764.55	8,712.98	6,251.98
Soldiers' benefits	570.29	3,868.27	378.00	377.00
Schools	127,141.32	62,796.07	53,522.91	63,514.43
Libraries	4,850.00	4,114.68	3,084.29	877.56
Recreation	985.97	573.05	165.00	302.85
Pensions	–	988.00	250.00	–
Unclassified	2,365.52	2,337.81	1,791.39	3,475.40
Public service enterprises	*17,076.73*	*5,692.36*	*13,842.03*	*16.92*
Electric light	–	–	–	–
Water	17,076.73	5,692.36	13,842.03	–
All other	–	–	–	16.92
Cemeteries	–	*2,607.39*	*35.00*	*226.50*
Administration of trust funds	–	–	*10.00*	–
Interest	**21,830.71**	**6,572.47**	**8,386.82**	**7,288.35**
Loans, general purposes	*15,192.21*	*6,132.47*	*6,186.82*	*7,288.35*
Loans, public service enterprises	*6,638.50*	*440.00*	*2,200.00*	–
Loans, cemeteries	–	–	–	–
Outlays	**58,831.70**	**3,994.88**	**61,322.01**	**44,022.86**
Departmental	*55,041.70*	*3,897.88*	*47,233.17*	*44,022.86*
General government	4,222.85	100.00	–	–
Protection of persons and property	1,186.38	–	177.50	4,998.60
Health and sanitation	–	–	–	452.80
Highways	46,522.89	3,004.98	46,655.12	18,173.26
Charities	–	–	–	–
Schools	3,109.58	–	400.55	19,898.20
Libraries	–	–	–	–
Recreation	–	–	–	500.00
Unclassified	–	792.90	–	–
Public service enterprises	*3,790.00*	*97.00*	*14,088.84*	–
Electric light	–	–	–	–
Water	3,790.00	97.00	14,088.84	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**331,140.00**	**130,100.00**	**121,000.00**	**119,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	*37,140.00*	*20,100.00*	*11,000.00*	*9,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*294,000.00*	*110,000.00*	*110,000.00*	*110,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**1,971.04**	**567.76**	**2,162.85**	–
To sinking funds from revenue	–	–	–	–
All other	*1,971.04*	*567.76*	*2,162.85*	–
Refunds	**432.56**	**210.05**	**3,147.33**	**955.53**
Agency, trust, and investment	**37,044.77**	**35,447.20**	**29,627.99**	**17,769.01**
Taxes and licenses for State	*22,988.27*	*19,528.45*	*20,187.35*	*12,504.00*
Taxes for county	*13,798.90*	*12,486.93*	*8,510.00*	*5,183.51*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*257.60*	*3,431.82*	*930.64*	*81.50*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$286,457.61	$150,152.64	$140,561.33	$132,924.77
Permanent debt (except from sinking funds)	37,140.00	20,100.00	11,000.00	9,500.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	58,831.70	3,994.88	61,322.01	44,022.86
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	294,000.00	110,000.00	110,000.00	110,000.00
Transfers (except to sinking funds) and refunds	2,403.60	777.81	5,310.18	955.53
Agency, trust, and investment	37,044.77	35,447.20	29,627.99	17,769.01
Total payments	**$715,877.68**	**$320,472.53**	**$357,821.51**	**$315,172.17**
Balance on hand, including funds	*52,113.29*	*3,697.47*	*34,622.03*	*1,070.47*
GRAND TOTAL	**$767,990.97**	**$324,170.00**	**$392,443.54**	**$316,242.64**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Easton POPULATION 5,041	Agawam POPULATION 5,023
REVENUE.	**$192,938.65**	**$189,364.81**
General	**181,816.90**	**166,373.62**
Taxes	*165,225.62*	*160,281.68*
Property, poll, and income	141,113.19	156,443.92
Corporation, bank, etc.	24,112.43	3,837.76
Licenses and permits	*97.50*	*2,529.00*
Fines and forfeits	*47.19*	*1,479.02*
Grants and gifts	*16,446.59*	*2,083.92*
For expenses	16,446.59	2,083.92
For outlays	–	–
All other	–	–
Commercial	**11,121.75**	**22,991.19**
Special assessments	*905.23*	*1,323.01*
To meet expenses	905.23	1,323.01
To meet outlays	–	–
Privileges	–	–
Departmental	*9,673.58*	*1,942.76*
General government	265.00	2.00
Protection of persons and property	1,334.96	436.44
Health and sanitation	630.61	10.35
Highways	410.45	320.10
Charities	4,043.35	710.37
Soldiers' benefits	702.00	210.00
Schools	2,284.71	82.50
Libraries	–	156.00
Recreation	–	–
Unclassified	2.50	15.00
Public service enterprises	–	*10,795.50*
Electric light	–	–
Water	–	10,795.50
All other	–	–
Cemeteries	–	–
Interest	*542.94*	*8,929.92*
On sinking funds	–	–
On trust and investment funds	–	311.03
All other	542.94	8,618.89
NON-REVENUE.	**$188,436.81**	**$223,246.47**
Offsets to outlays	**4,760.89**	**22,000.00**
Departmental	*4,760.89*	*22,000.00*
Public service enterprises	–	–
Cemeteries	–	–
Municipal indebtedness	**135,000.00**	**172,000.00**
Loans, general purposes	–	*16,000.00*
Loans, public service enterprises	–	–
Loans, cemeteries	–	–
Bonds refunded, current year	–	–
Temporary loans (including revenue loans)	*135,000.00*	*156,000.00*
Unpaid warrants or orders, current year	–	–
Premiums	–	–
Transfers	**680.16**	**136.87**
From sinking funds	–	–
All other	*680.16*	*136.87*
Refunds	**340.60**	**129.83**
Agency, trust, and investment	**47,655.16**	**28,979.77**
Taxes and licenses for State	*19,764.79*	*16,278.00*
Taxes for county	*6,065.79*	*5,848.96*
Reimbursements for grade crossings	–	–
Sinking and other permanent funds	*984.11*	*6,852.81*
All other	*20,840.47*	–
RECAPITULATION.		
Revenue and offsets to outlays	$197,699.54	$211,364.81
Premiums	–	–
Municipal indebtedness	135,000.00	172,000.00
Transfers and refunds	1,020.76	266.70
Agency, trust, and investment	47,655.16	28,979.77
Total receipts	**$381,375.46**	**$412,611.28**
Balance on hand, including funds	*22,220.39*	*191,701.30*
GRAND TOTAL	**$403,595.85**	**$604,312.58**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Easton Population 5,041	Agawam Population 5,023
Maintenance	**$146,856.87**	**$136,313.30**
Departmental	*146,856.87*	*126,637.60*
General government	9,520.13	6,974.74
Protection of persons and property	7,710.08	5,458.88
Health and sanitation	6,856.85	3,242.77
Highways	19,926.94	20,914.86
Charities	14,389.01	7,078.90
Soldiers' benefits	1,189.90	168.00
Schools	84,107.13	80,383.03
Libraries	–	1,388.56
Recreation	135.69	2.75
Pensions	1,062.93	–
Unclassified	1,958.21	1,025.11
Public service enterprises	–	*9,675.70*
Electric light	–	–
Water	–	9,675.70
All other	–	–
Cemeteries	–	–
Administration of trust funds	–	–
Interest	**4,979.02**	**25,805.95**
Loans, general purposes	*4,979.02*	*20,739.70*
Loans, public service enterprises	–	*5,066.25*
Loans, cemeteries	–	–
Outlays	**25,543.07**	**219,187.75**
Departmental	*25,543.07*	*210,779.08*
General government	–	–
Protection of persons and property	804.24	–
Health and sanitation	–	–
Highways	22,021.78	39,605.11
Charities	–	–
Schools	2,717.05	171,173.97
Libraries	–	–
Recreation	–	–
Unclassified	–	–
Public service enterprises	–	*8,408.67*
Electric light	–	–
Water	–	8,408.67
All other	–	–
Cemeteries	–	–
Municipal indebtedness	**135,000.00**	**180,000.00**
From sinking funds	–	–
From revenue and other sources	–	*32,000.00*
Bonds refunded, current year	–	–
Temporary loans (including revenue loans)	*135,000.00*	*148,000.00*
Warrants or orders, previous years	–	–
Transfers	**680.16**	**136.87**
To sinking funds from revenue	–	–
All other	*680.16*	*136.87*
Refunds	**340.60**	**129.83**
Agency, trust, and investment	**47,762.16**	**27,397.17**
Taxes and licenses for State	*19,764.79*	*16,278.00*
Taxes for county	*6,066.79*	*5,848.96*
Expenditures for grade crossings	–	–
Sinking and other permanent funds	*1,091.11*	*5,270.21*
All other	*20,840.47*	–

RECAPITULATION.		
Maintenance and interest	$151,835.89	$162,119.25
Permanent debt (except from sinking funds)	–	32,000.00
Sinking fund requirements from revenue	–	–
Outlays	25,543.07	219,187.75
Permanent debt from sinking funds	–	–
Bonds refunded, current year	–	–
Temporary loans	135,000.00	148,000.00
Transfers (except to sinking funds) and refunds	1,020.76	266.70
Agency, trust, and investment	47,762.16	27,397 17
Total payments	**$361,161.88**	**$588,970.87**
Balance on hand, including funds	*42,433.97*	*15,341.71*
GRAND TOTAL	**$403,595.85**	**$604,312.58**

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (75 TOWNS).	POPULATION 720,375
REVENUE.	**$34,338,609.68**
General	**27,884,114.37**
Taxes	*27,267,208.71*
Property, poll, and income	25,062,125.07
Corporation, bank, etc.	2,205,083.64
Licenses and permits	*49,711.59*
Fines and forfeits	*87,218.31*
Grants and gifts	*479,506.19*
For expenses	275,959.29
For outlays	203,546.90
All other	*469.57*
Commercial	**6,454,495.31**
Special assessments	*359,446.67*
To meet expenses	210,524.47
To meet outlays	148,922.20
Privileges	*4,239.41*
Departmental	[1] *1,294,976.77*
General government	81,172.86
Protection of persons and property	65,605.55
Health and sanitation	173,212.47
Highways	63,614.81
Charities	474,732.55
Soldiers' benefits	95,204.54
Schools	246,738.26
Libraries	20,844.41
Recreation	17,614.56
Unclassified	[1] 56,236.76
Public service enterprises	*4,060,665.74*
Electric light	[2] 1,711,806.90
Water	2,347,653.86
All other	1,204.98
Cemeteries	*147,877.34*
Interest	*587,289.38*
On sinking funds	92,451.53
On trust and investment funds	112,159.34
All other	382,678.51
NON-REVENUE.	**$30,843,719.55**
Offsets to outlays	**655,156.99**
Departmental	*557,057.23*
Public service enterprises	*96,506.98*
Cemeteries	*1,592.78*
Municipal indebtedness	**24,448,671.49**
Loans, general purposes	*4,835,450.00*
Loans, public service enterprises	*552,700.00*
Loans, cemeteries	–
Bonds refunded, current year	*20,000.00*
Temporary loans (including revenue loans)	*18,993,000.00*
Unpaid warrants or orders, current year	*12,441.31*
Premiums	*35,080.18*
Transfers	**645,734.62**
From sinking funds	*227,500.00*
All other	*418,234.62*
Refunds	**130,924.98**
Agency, trust, and investment	**4,963,231.47**
Taxes and licenses for State	*2,703,838.12*
Taxes for county	*1,367,347.62*
Reimbursements for grade crossings	–
Sinking and other permanent funds	*847,463.35*
All other	*44,582.38*
RECAPITULATION.	
Revenue and offsets to outlays	$34,993,766.67
Premiums	35,080.18
Municipal indebtedness	24,413,591.31
Transfers and refunds	776,659.60
Agency, trust, and investment	4,963,231.47
Total receipts	**$65,182,329.23**
Balance on hand, including funds	*4,059,916.20*
GRAND TOTAL	**$69,242,245.43**

[1] Includes $88.07 from administration of trust funds.

[2] Includes $125,724.93 from gas.

Graded According to Population of 1920 — Concluded.

AGGREGATE PAYMENTS (75 TOWNS).	Population 720,375
Maintenance	**$26,430,454.81**
Departmental	*23,539,763.69*
General government	1,508,308.97
Protection of persons and property	3,429,193.82
Health and sanitation	1,625,605.22
Highways	3,949,552.19
Charities	1,535,714.67
Soldiers' benefits	224,210.40
Schools	9,910,363.29
Libraries	479,384.12
Recreation	453,539.83
Pensions	64,335.82
Unclassified	359,555.36
Public service enterprises	*2,663.546.08*
Electric light	[1] 1,341,148.47
Water	1,319,620.43
All other	2,777.18
Cemeteries	*222,849.87*
Administration of trust funds	*4,295.17*
Interest	**1,799,232.62**
Loans, general purposes	*1,422,426.77*
Loans, public service enterprises	*375,479.92*
Loans, cemeteries	*1,325.93*
Outlays	**7,554,474.69**
Departmental	*6,268,277.81*
General government	33,231.11
Protection of persons and property	164,918.00
Health and sanitation	656,666.01
Highways	2,190,206.04
Charities	59,595.22
Schools	2,705,024.63
Libraries	156,330.07
Recreation	104,551.86
Unclassified	197,754.87
Public service enterprises	*1,250,190.42*
Electric light	[1] 254,069.35
Water	989,121.07
All other	7,000.00
Cemeteries	*36,006.46*
Municipal indebtedness	**21,631,405.49**
From sinking funds	[2] *227,500.00*
From revenue and other sources	[3] *2,476,949.10*
Bonds refunded, current year	*20,000.00*
Temporary loans (including revenue loans)	*18,898,800.00*
Warrants or orders, previous years	*8,156.39*
Transfers	**645,734.62**
To sinking funds from revenue	[4] *98,020.82*
All other	*547,713.80*
Refunds	**130,924.98**
Agency, trust, and investment	**5,020,106.02**
Taxes and licenses for State	*2,703,838.12*
Taxes for county	*1,367,347.62*
Expenditures for grade crossings	—
Sinking and other permanent funds	*904,337.90*
All other	*44,582.38*

RECAPITULATION.	
Maintenance and interest	$28,229,687.43
Permanent debt (except from sinking funds)	[3] 2,476,949.10
Sinking fund requirements from revenue	[4] 98,020.82
Outlays	7,554,474.69
Permanent debt from sinking funds	[2] 227,500.00
Bonds refunded, current year	20,000.00
Temporary loans	18,906,956.39
Transfers (except to sinking funds) and refunds	678,638.78
Agency, trust, and investment	5,020,106.02
Total payments	**$63,212,333.23**
Balance on hand, including funds	*6,029,912.20*
GRAND TOTAL	**$69,242,245.43**

[1] Includes gas. See foot-notes on pp. 89 and 99.
[2] Includes serial payments amounting to $1,500.
[3] Includes $19,000 from fire insurance receipts, $400 from sale of High School lot, and $720 paid to the county for debt incurred for bridge purposes.
[4] Includes $2,070.45 from sale of municipal light plant equipment and $2,000 from sale of real estate.

DIVISION B

INDEBTEDNESS

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1922.*

TOWNS. (Population over 5,000)	TOTALS	Loans for General Purposes	Loans for Public Service Enterprises	Loans for Cemetery Purposes	TEMPORARY LOANS		Warrants or Orders
					Revenue	Other	
Brookline	$1,305,296.00	$1,108,330.00	$196,966.00	–	–	–	–
Watertown	1,538,500.00	1,118,500.00	120,000.00	–	$300,000.00	–	–
Arlington	926,000.00	615,000.00	171,000.00	–	140,000.00	–	–
Framingham	1,618,300.00	659,300.00	429,000.00	–	300,000.00	$230,000.00	–
Gardner	834,950.00	600,450.00	184,500.00	–	50,000.00	–	–
Greenfield	560,750.00	512,000.00	48,750.00	–	–	–	–
Winthrop	774,098.00	421,473.00	143,000.00	$4,625.00	205,000.00	–	–
Methuen	865,000.00	380,800.00	299,200.00	–	175,000.00	[1] 10,000.00	–
Weymouth	263,500.00	133,000.00	80,500.00	–	50,000.00	–	–
Southbridge	368,590.00	328,590.00	–	–	40,000.00	–	–
Milford	405,500.00	305,500.00	–	–	100,000.00	–	–
West Springfield	1,160,000.00	743,000.00	407,000.00	–	10,000.00	–	–
Webster	89,000.00	16,000.00	13,000.00	–	60,000.00	–	–
Plymouth	158,725.76	119,100.00	29,133.26	–	10,000.00	–	$492.50
Wakefield	1,127,500.00	691,500.00	236,000.00	–	200,000.00	–	–
Clinton	386,000.00	284,000.00	95,000.00	7,000.00	–	–	–
Adams	565,000.00	515,000.00	–	–	50,000.00	–	–
Norwood	978,850.00	718,350.00	160,500.00	–	100,000.00	–	–
Easthampton	53,500.00	49,500.00	4,000.00	–	–	–	–
Danvers	297,200.00	64,000.00	233,200.00	–	–	–	–
Natick	695,865.00	374,765.00	121,100.00	–	200,000.00	–	–
Saugus	412,500.00	142,500.00	55,000.00	–	175,000.00	40,000.00	–
Dedham	431,700.00	431,700.00	–	–	–	–	–
Belmont	750,000.00	653,500.00	96,500.00	–	–	–	–
Braintree	292,500.00	167,500.00	–	–	125,000.00	–	–
Winchester	758,500.00	197,500.00	61,000.00	–	400,000.00	100,000.00	–
Northbridge	358,718.72	355,000.00	–	–	–	–	3,718.72
Amesbury	448,500.00	183,500.00	140,000.00	–	125,000.00	–	–
Palmer	275,000.00	275,000.00	–	–	–	–	–
Athol	622,200.00	380,200.00	239,000.00	–	–	3,000.00	–
Milton	288,500.00	188,500.00	100,000.00	–	–	–	–
North Attleborough	457,650.00	315,000.00	72,650.00	–	70,000.00	–	–
Ware	61,000.00	60,400.00	600.00	–	–	–	–
Middleborough	153,600.00	23,100.00	70,500.00	–	60,000.00	–	–
Bridgewater	119,000.00	92,000.00	–	–	25,000.00	2,000.00	–
Andover	422,000.00	291,000.00	131,000.00	–	–	–	–
Swampscott	892,150.00	580,850.00	261,300.00	–	50,000.00	–	–

Stoneham	221,750.00	100,750.00	61,000.00	–	60,000.00	–	–
Montague	118,000.00	118,000.00	–	–	–	–	–
Hudson	235,000.00	99,700.00	135,300.00	–	–	–	–
Rockland	169,000.00	42,000.00	7,000.00	–	120,000.00	–	–
Ludlow	145,500.00	100,500.00	–	–	45,000.00	–	–
Reading	593,400.00	232,500.00	235,900.00	–	125,000.00	–	–
Marblehead	232,060.00	109,000.00	63,000.00	–	60,000.00	–	–
Fairhaven	324,085.00	284,085.00	–	–	40,000.00	–	–
Whitman	152,000.00	60,000.00	22,000.00	–	70,000.00	–	–
Maynard	109,000.00	109,000.00	–	–	–	–	–
Needham	597,800.00	308,800.00	139,000.00	–	150,000.00	–	–
Grafton	90,350.00	90,350.00	–	–	–	–	–
Stoughton	260,500.00	190,500.00	20,000.00	–	50,000.00	–	–
Franklin	292,773.69	134,000.00	158,000.00	–	–	–	773.69
Dartmouth	492,500.00	264,000.00	198,500.00	–	30,000.00	–	–
Concord	677,650.00	216,650.00	396,000.00	–	65,000.00	–	–
Lexington	620,700.00	305,700.00	78,000.00	11,000.00	225,000.00	1,000.00	–
Great Barrington	183,900.00	183,900.00	–	–	–	–	–
North Andover	253,000.00	77,000.00	151,000.00	–	25,000.00	–	–
Mansfield	442,500.00	66,500.00	271,000.00	–	105,000.00	–	–
Wellesley	516,500.00	408,500.00	108,000.00	–	–	–	–
Ipswich	413,850.00	113,100.00	260,750.00	–	40,000.00	–	–
Canton	146,000.00	72,000.00	24,000.00	–	50,000.00	–	–
Spencer	42,400.00	18,900.00	13,500.00	–	10,000.00	–	–
Winchendon	97,000.00	59,000.00	18,000.00	–	20,000.00	–	–
Westborough	115,600.00	60,600.00	25,000.00	–	30,000.00	–	–
Abington	171,402.77	49,300.00	78,000.00	–	40,000.00	–	4,102.77
Chelmsford	162,110.00	142,110.00	–	–	20,000.00	–	–
Millbury	89,500.00	79,500.00	–	–	10,000.00	–	–
Hingham	21,000.00	21,000.00	–	–	–	–	–
Amherst	114,400.00	114,400.00	–	–	–	–	–
South Hadley	111,500.00	65,500.00	26,000.00	–	20,000.00	–	–
Walpole	423,419.08	231,419.08	142,000.00	–	50,000.00	–	–
Orange	101,400.00	61,400.00	–	–	40,000.00	–	–
Uxbridge	161,800.00	82,300.00	59,500.00	–	20,000.00	–	–
Dracut	92,640.35	34,000.00	–	–	55,000.00	–	3,640.35
Easton	50,000.00	–	–	–	50,000.00	–	–
Agawam	498,500.00	322,000.00	110,500.00	–	66,000.00	–	–
75 Towns	**$31,256,074.37**	**$19,123,372.08**	**$7,000,349.26**	**$22,625.00**	**$4,711,000.00**	**$386,000.00**	**$12,728.03**

[1] In anticipation of highway reimbursement from State and county.

TABLE III. — *Relation of Indebtedness to Valuation — 1922.*

NOTE. — The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1922, together with the supplemental assessment of December, 1922, exclusive of the non-resident bank stock as reported to the Tax Commissioner.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans (such as is found in Methuen, see foot-note on page 125), and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

	Towns. (Population over 5,000)	Population of 1920	Percentage of Net Debt of Valuation	Valuation of 1922	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1	Agawam	5,023	7.2	$6,014,180	$432,500.00	–	$432,500.00
2	Wakefield	13,025	6.0	15,459,365	927,500.00	–	927,500.00
3	Athol	9,792	5.6	9,534,345	622,200.00	$87,259.54	534,940.46
4	Dartmouth	6,493	5.4	8,641,725	462,500.00	–	462,500.00
5	Northbridge	10,174	5.3	6,682,209	355,000.00	–	355,000.00
6	Concord	6,461	5.2	7,532,466	612,650.00	224,169.62	388,480.38
7	Framingham	17,033	4.8	24,868,565	1,318,300.00	126,223.40	1,192,076.60
8	Reading	7,439	4.8	9,860,206	468,400.00	–	468,400.00
9	Adams	12,967	4.6	10,988,317	515,000.00	10,000.00	505,000.00
10	Gardner	16,971	4.5	17,313,467	784,950.00	–	784,950.00
11	Franklin	6,497	4.5	6,453,486	292,000.00	–	292,000.00
12	Norwood	12,627	4.4	19,871,640	878,850.00	–	878,850.00
13	Mansfield	6,255	4.4	6,368,770	337,500.00	56,865.25	280,634.75
14	Swampscott	8,101	4.3	16,746,669	842,150.00	120,321.54	721,828.46
15	West Springfield	13,443	4.2	20,994,983	1,150,000.00	266,711.67	883,288.33
16	Walpole	5,446	4.1	9,076,370	373,419.08	–	373,419.08
17	Watertown	21,457	4.0	30,809,601	1,238,500.00	–	1,238,500.00
18	Belmont	10,749	3.8	16,943,022	750,000.00	98,260.01	651,739.99
19	Hudson	7,607	3.8	6,179,653	235,000.00	–	235,000.00
20	Needham	7,012	3.8	11,856,492	447,800.00	–	447,800.00
21	Natick	10,907	3.7	10,041,500	495,865.00	124,009.53	371,855.47
22	Lexington	6,350	3.6	10,881,699	395,700.00	–	395,700.00
23	North Attleborough	9,238	3.6	8,912,635	387,650.00	68,693.62	318,956.38
24	Stoughton	6,865	3.3	6,360,113	210,500.00	–	210,500.00
25	Ipswich	6,201	3.1	7,190,792	373,850.00	147,991.05	225,858.95
26	Andover	8,268	3.1	11,968,320	422,000.00	50,415.01	371,584.99
27	Amesbury	10,036	3.1	10,465,822	323,500.00	–	323,500.00
28	Methuen	15,189	3.0	17,165,020	680,000.00	158,463.49	521,536.51
29	Greenfield	15,462	3.0	18,562,571	560,750.00	–	560,750.00
30	Winthrop	15,455	3.0	19,176,150	569,098.00	–	569,098.00
31	Fairhaven	7,291	2.9	9,785,196	284,085.00	–	284,085.00
32	Abington	5,787	2.9	4,439,318	127,300.00	–	127,300.00
33	Danvers	11,108	2.7	9,348,475	297,200.00	47,163.06	250,036.94
34	Saugus	10,874	2.7	8,961,675	237,500.00	–	237,500.00
35	Wellesley	6,224	2.6	20,164,900	516,500.00	–	516,500.00
36	Dedham	10,792	2.6	16,924,925	431,700.00	–	431,700.00
37	Southbridge	14,245	2.5	11,488,805	328,590.00	39,108.60	289,481.40
38	Palmer	9,896	2.5	10,927,721	275,000.00	–	275,000.00
39	Milford	13,471	2.5	12,302,969	305,500.00	–	305,500.00
40	Arlington	18,665	2.3	27,111,634	786,000.00	171,813.34	614,186.66
41	Uxbridge	5,384	2.2	6,325,120	141,800.00	–	141,800.00
42	Great Barrington	6,315	2.2	8,431,372	183,900.00	–	183,900.00
43	Chelmsford	5,682	2.1	6,711,850	142,110.00	–	142,110.00
44	Maynard	7,086	2.0	5,394,724	109,000.00	–	109,000.00
45	Stoneham	7,873	2.0	8,223,150	161,750.00	–	161,750.00
46	Bridgewater	8,438	1.9	4,913,385	94,000.00	–	94,000.00
47	Grafton	6,887	1.9	4,837,089	90,350.00	–	90,350.00
48	Millbury	5,653	1.7	4,642,514	79,500.00	–	79,500.00
49	South Hadley	5,527	1.6	5,779,316	91,500.00	–	91,500.00
50	Winchester	10,485	1.5	23,361,050	358,500.00	–	358,500.00
51	Amherst	5,550	1.5	7,482,443	114,400.00	–	114,400.00
52	North Andover	6,265	1.5	7,715,015	228,000.00	111,354.65	116,645.35
53	Winchendon	5,904	1.5	5,105,072	77,000.00	–	77,000.00
54	Canton	5,945	1.5	6,465,340	96,000.00	–	96,000.00
55	Clinton	12,979	1.4	12,652,095	386,000.00	202,546.37	183,453.63
56	Braintree	10,580	1.3	12,810,338	167,500.00	–	167,500.00
57	Middleborough	8,453	1.3	7,243,185	93,600.00	–	93,600.00
58	Milton	9,382	1.3	22,600,180	288,500.00	–	288,500.00
59	Whitman	7,147	1.3	6,436,128	82,000.00	–	82,000.00
60	Weymouth	15,057	1.3	15,464,527	213,500.00	17,724.57	195,775.43
61	Montague	7,675	1.2	9,499,142	118,000.00	–	118,000.00
62	Orange	5,393	1.2	5,196,765	61,400.00	–	61,400.00
63	Brookline	37,748	1.2	112,836,500	1,305,296.00	–	1,305,296.00
64	Ludlow	7,470	1.1	8,775,785	100,500.00	–	100,500.00
65	Westborough	5,789	1.1	3,904,906	85,600.00	43,978.34	41,621.66
66	Dracut	5,280	1.0	3,390,239	34,000.00	–	34,000.00
67	Marblehead	7,324	0.9	13,522,508	172,000.00	47,320.88	124,679.12
68	Ware	8,525	0.8	7,288,685	61,000.00	–	61,000.00

TABLE III. — *Relation of Indebtedness to Valuation — 1922* — Concluded.

Towns. (Population over 5,000)	Population of 1920	Percentage of Net Debt of Valuation	Valuation of 1922	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
69 Spencer	5,930	0.8	$3,968,293	$32,400.00	–	$32,400.00
70 Rockland	7,544	0.7	6,712,824	49,000.00	–	49,000.00
71 Plymouth	13,045	0.7	21,909,495	148,233.26	–	148,233.26
72 Easthampton	11,261	0.4	12,967,682	53,500.00	–	53,500.00
73 Webster	13,258	0.3	9,888,146	29,000.00	–	29,000.00
74 Hingham	5,604	0.2	9,451,558	21,000.00	–	21,000.00
75 Easton	5,041	–	4,719,243	–	–	–
75 Towns	**720,375**	**–**	**$931,001,435**	**$26,522,346.34**	**$2,220,393.54**	**$24,301,952.80**

TABLE IV. — *Debt Transactions for 1922 Classified by Character of Obligation.*

NOTE. — The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of grade crossings and Metropolitan assessments, or payments to counties on account of debt incurred for bridge purposes. For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 80 to 121, under the section " Municipal Indebtedness."

TOWNS. (Population over 5,000)	INCURRED					CANCELLED				
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Cemetery Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Brookline	$611,000.00	$37,800.00	$1,500,000.00	–	–	$157,325.00	$33,931.00	–	$1,500,000.00	$150,800.00	–
Watertown	67,500.00	4,000.00	700,000.00	$1,000.00	–	134,000.00	18,000.00	–	650,000.00	1,000.00	–
Arlington	30,000.00	10,000.00	415,000.00	–	–	70,000.00	106,000.00	–	400,000.00	–	–
Framingham	–	20,000.00	700,000.00	250,000.00	–	51,000.00	17,000.00	–	700,000.00	20,000.00	$270.58
Gardner	169,000.00	–	300,000.00	–	–	61,987.50	15,000.00	$1,000.00	250,000.00	–	–
Greenfield	495,000.00	–	200,000.00	–	–	47,000.00	10,500.00	–	270,000.00	–	–
Winthrop	–	–	370,000.00	–	–	52,000.00	9,000.00	2,000.00	415,000.00	–	–
Methuen	22,800.00	87,700.00	575,000.00	10,000.00	–	44,250.00	9,500.00	–	625,000.00	6,000.00	–
Weymouth	20,000.00	–	250,000.00	–	–	26,000.00	7,500.00	–	300,000.00	–	–
Southbridge	150,000.00	–	290,000.00	30,000.00	–	25,110.00	–	–	315,000.00	30,000.00	–
Milford	95,000.00	–	395,000.00	–	–	23,000.00	–	–	380,000.00	–	–
West Springfield	315,000.00	40,000.00	360,000.00	–	–	32,500.00	6,000.00	–	410,000.00	–	271.48
Webster	–	–	220,000.00	–	–	27,000.00	4,000.00	–	210,000.00	–	–
Plymouth	–	–	250,000.00	–	$492.50	26,589.66	3,266.66	–	270,000.00	–	492.50
Wakefield	313,000.00	66,500.00	525,000.00	–	–	23,500.00	24,500.00	–	485,000.00	–	–
Clinton	–	–	300,000.00	–	–	16,500.00	4,500.00	1,000.00	315,000.00	–	–
Adams	407,500.00	–	310,000.00	–	–	27,500.00	–	–	260,000.00	–	–
Norwood	134,500.00	10,400.00	400,000.00	–	–	81,500.00	24,200.00	–	400,000.00	5,000.00	–
Easthampton	–	–	120,000.00	–	–	11,000.00	2,000.00	–	120,000.00	–	–
Danvers	62,000.00	15,000.00	100,000.00	–	–	1,000.00	14,200.00	–	100,000.00	–	–
Natick	40,000.00	7,500.00	320,000.00	–	–	18,700.00	10,000.00	–	300,000.00	–	–
Saugus	–	–	375,000.00	70,000.00	–	15,500.00	5,000.00	–	405,000.00	30,000.00	–
Dedham	130,000.00	–	200,000.00	–	–	31,925.00	–	–	200,000.00	–	–
Belmont	91,000.00	20,000.00	275,000.00	–	–	41,500.00	5,000.00	–	300,000.00	–	–
Braintree	83,500.00	–	350,000.00	–	–	16,750.00	6,000.00	–	325,000.00	–	–
Winchester	–	–	600,000.00	100,000.00	–	39,000.00	6,000.00	–	475,000.00	–	–
Northbridge	125,000.00	–	100,000.00	25,000.00	3,695.97	33,000.00	–	–	100,000.00	25,000.00	5,773.17
Amesbury	–	–	225,000.00	–	–	18,750.00	12,000.00	–	235,000.00	–	–
Palmer	205,000.00	–	130,000.00	–	–	21,850.00	–	–	155,000.00	–	–
Athol	217,500.00	–	200,000.00	3,000.00	–	25,500.00	11,000.00	–	240,000.00	–	–
Milton	–	–	300,000.00	–	–	26,500.00	10,000.00	–	300,000.00	–	–
North Attleborough	10,000.00	–	235,000.00	–	–	34,000.00	21,650.00	–	225,000.00	–	–
Ware	–	–	160,000.00	–	–	10,400.00	300.00	–	160,000.00	–	–
Middleborough	–	5,500.00	135,000.00	–	–	6,150.00	6,000.00	–	125,000.00	–	–

Bridgewater	5,000.00	–	105,000.00	2,000.00	–	15,500.00	–	–	105,000.00	–	–
Andover	100,000.00	40,000.00	275,000.00	–	–	20,500.00	16,000.00	–	290,000.00	–	–
Swampscott	59,800.00	18,500.00	380,000.00	–	–	54,950.00	7,200.00	–	380,000.00	–	–
Stoneham	750.00	–	120,000.00	–	–	17,000.00	7,000.00	–	120,000.00	–	–
Montague	–	–	130,000.00	–	–	10,000.00	–	–	130,000.00	–	–
Hudson	2,500.00	–	60,000.00	–	–	10,300.00	13,350.00	–	60,000.00	–	–
Rockland	–	–	220,000.00	–	–	9,500.00	2,000.00	–	170,000.00	–	–
Ludlow	–	–	220,000.00	–	–	8,500.00	–	–	255,000.00	–	–
Reading	–	7,000.00	325,000.00	–	–	14,500.00	30,800.00	–	325,000.00	–	–
Marblehead	–	–	360,000.00	–	–	18,000.00	8,000.00	–	370,000.00	–	–
Fairhaven	32,700.00	–	120,000.00	–	–	30,000.00	–	–	120,000.00	–	14.00
Whitman	7,000.00	–	150,000.00	–	–	21,000.00	3,500.00	–	155,000.00	–	–
Maynard	40,000.00	–	40,000.00	–	–	6,000.00	–	–	40,000.00	–	–
Needham	–	–	260,000.00	–	–	19,400.00	9,500.00	–	235,000.00	–	–
Grafton	–	–	55,000.00	–	–	7,000.00	–	–	55,000.00	–	–
Stoughton	150,000.00	–	175,000.00	40,000.00	–	8,000.00	20,000.00	–	175,000.00	40,000.00	–
Franklin	–	–	115,000.00	–	773.69	13,000.00	10,000.00	–	145,000.00	–	–
Dartmouth	150,000.00	35,000.00	150,000.00	–	–	13,375.00	7,500.00	–	190,000.00	–	–
Concord	35,650.00	–	250,000.00	–	–	12,500.00	9,000.00	–	265,000.00	–	–
Lexington	31,000.00	12,800.00	375,000.00	31,000.00	–	31,950.00	19,700.00	2,000.00	275,000.00	30,000.00	–
Great Barrington	90,000.00	–	110,000.00	–	–	15,200.00	–	–	110,000.00	–	–
North Andover	–	10,000.00	226,000.00	–	–	10,000.00	2,000.00	–	201,000.00	–	–
Mansfield	7,000.00	50,000.00	205,000.00	–	–	51,000.00	9,500.00	–	210,000.00	–	–
Wellesley	86,000.00	20,000.00	200,000.00	–	–	32,500.00	9,000.00	–	200,000.00	–	–
Ipswich	40,000.00	20,000.00	135,000.00	–	–	13,600.00	6,700.00	–	165,000.00	–	–
Canton	–	–	160,000.00	–	–	16,500.00	6,000.00	–	200,000.00	–	–
Spencer	15,600.00	–	61,000.00	–	–	2,000.00	–	–	61,000.00	–	133.91
Winchendon	43,000.00	–	70,000.00	–	–	7,000.00	5,500.00	–	60,000.00	–	–
Westborough	–	–	70,000.00	–	–	35,150.00	–	–	95,000.00	–	–
Abington	8,000.00	–	150,000.00	–	3,838.80	8,200.00	1,000.00	–	150,000.00	–	1,200.75
Chelmsford	19,850.00	–	118,000.00	–	–	20,110.00	–	–	122,000.00	–	–
Millbury	–	–	105,000.00	–	–	19,500.00	–	–	105,000.00	–	–
Hingham	5,000.00	–	85,000.00	–	–	5,500.00	–	–	85,000.00	–	–
Amherst	–	–	35,000.00	–	–	11,200.00	–	–	35,000.00	–	–
South Hadley	20,000.00	–	85,000.00	–	–	26,000.00	2,000.00	–	75,000.00	–	–
Walpole	54,000.00	–	270,000.00	–	–	27,240.00	9,900.00	–	294,000.00	–	–
Orange	–	–	105,000.00	–	–	9,100.00	11,000.00	–	110,000.00	–	–
Uxbridge	26,300.00	15,000.00	80,000.00	–	–	7,000.00	4,000.00	–	110,000.00	–	–
Dracut	16,000.00	–	100,000.00	–	3,640.35	9,500.00	–	–	110,000.00	–	–
Easton	–	–	135,000.00	–	–	–	–	–	135,000.00	–	–
Agawam	16,000.00	–	156,000.00	–	–	25,500.00	6,500.00	–	148,000.00	–	–
75 Towns	**$4,855,450.00**	**$552,700.00**	**$18,431,000.00**	**$562,000.00**	**$12,441.31**	**$1,971,062.16**	**$638,697.66**	**$6,000.00**	**$18,561,000.00**	**$337,800.00**	**$8,156.39**

TABLE V. — *Sinking and Loan Fund Payments to the State — 1922.*

Towns. (Population over 5,000)	Aggregates	Grade Crossings	Metropolitan			
			Totals	Sewer	Park	Water
Brookline	$28,017.57	–	$28,017.57	$23,355.49	$4,662.08	–
Watertown	11,411.11	–	11,411.11	6,489.34	1,296.92	$3,624.85
Arlington	11,569.87	–	11,569.87	6,212.24	2,721.35	2,636.28
Winthrop	7,153.39	–	7,153.39	4,350.30	758.76	2,044.33
Weymouth	660.81	–	660.81	–	660.81	–
Wakefield	4,211.48	–	4,211.48	3,584.65	626.83	–
Clinton	1,000.00	$1,000.00	–	–	–	–
Saugus	355.61	–	355.61	–	355.61	–
Dedham	3,921.44	–	3,921.44	3,244.67	676.77	–
Belmont	7,719.30	–	7,719.30	4,158.89	1,884.69	1,675.72
Braintree	518.37	–	518.37	–	518.37	–
Winchester	6,887.97	–	6,887.97	5,864.21	1,023.76	–
Milton	7,147.01	–	7,147.01	4,729.25	943.07	1,474.69
Swampscott	2,374.28	–	2,374.28	–	683.51	1,690.77
Stoneham	3,685.84	–	3,685.84	1,861.93	611.47	1,212.44
Reading	2,383.97	–	2,383.97	2,383.97	–	–
Needham	485.31	–	485.31	–	485.31	–
Lexington	2,892.75	–	2,892.75	1,827.13	–	1,065.62
Wellesley	4,864.79	–	4,864.79	4,055.83	808.96	–
Canton	323.39	–	323.39	–	323.39	–
Hingham	385.02	–	385.02	–	385.02	–
Totals	**$107,969.28**	**$1,000.00**	**$106,969.28**	**$72,117.90**	**$19,426.68**	**$15,424.70**

The following towns over 5,000 population made no sinking and loan fund payments in 1922 to the State on account of grade crossings and Metropolitan sewer, park and water systems: —

Abington
Adams
Agawam
Amesbury
Amherst
Andover
Athol
Bridgewater
Chelmsford
Concord
Danvers
Dartmouth
Dracut
Easthampton
Easton
Fairhaven
Framingham
Franklin
Gardner
Grafton
Great Barrington
Greenfield
Hudson
Ipswich
Ludlow
Mansfield
Marblehead
Maynard
Methuen
Middleborough
Milford
Millbury
Montague
Natick
North Andover
North Attleborough
Northbridge
Norwood
Orange
Palmer
Plymouth
Rockland
Southbridge
South Hadley
Spencer
Stoughton
Uxbridge
Walpole
Ware
Webster
Westborough
West Springfield
Whitman
Winchendon

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1922.*

Towns. (Population over 5,000)	Totals	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	Percentages		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Brookline	$219,273.57	$191,256.00	–	$28,017.57	87.2	–	12.8
Watertown	163,411.11	152,000.00	–	11,411.11	93.0	–	7.0
Arlington	89,419.87	[1] 65,000.00	$12,850.00	11,569.87	72.7	14.4	12.9
Framingham	68,500.00	68,000.00	500.00	–	99.3	0.7	–
Gardner	77,987.50	77,987.50	–	–	100.0	–	–
Greenfield	57,500.00	57,500.00	–	–	100.0	–	–
Winthrop	70,153.39	63,000.00	–	7,153.39	89.8	–	10.2
Methuen	56,353.45	53,750.00	2,603.45	–	95.4	4.6	–
Weymouth	29,460.81	28,500.00	300.00	660.81	96.7	1.0	2.3
Southbridge	25,110.00	25,110.00	–	–	100.0	–	–
Milford	23,000.00	23,000.00	–	–	100.0	–	–
West Springfield	50,700.00	38,500.00	12,200.00	–	75.9	24.1	–
Webster	31,000.00	31,000.00	–	–	100.0	–	–
Plymouth	29,856.32	29,856.32	–	–	100.0	–	–
Wakefield	52,211.48	48,000.00	–	4,211.48	91.9	–	8.1
Clinton	21,500.00	20,500.00	–	1,000.00	95.3	–	4.7
Adams	20,500.00	17,500.00	3,000.00	–	85.4	14.6	–
Norwood	105,700.00	105,700.00	–	–	100.0	–	–
Easthampton	13,000.00	13,000.00	–	–	100.0	–	–
Danvers	14,855.26	6,200.00	8,655.26	–	41.7	58.3	–
Natick	45,636.18	20,700.00	24,936.18	–	45.4	54.6	–
Saugus	20,855.61	20,500.00	–	355.61	98.3	–	1.7
Dedham	35,846.44	31,925.00	–	3,921.44	89.1	–	10.9
Belmont	56,536.63	46,500.00	2,317.33	7,719.30	82.2	4.1	13.7
Braintree	17,268.37	16,750.00	–	518.37	97.0	–	3.0
Winchester	51,887.97	45,000.00	–	6,887.97	86.7	–	13.3
Northbridge	33,000.00	33,000.00	–	–	100.0	–	–
Amesbury	30,750.00	30,750.00	–	–	100.0	–	–
Palmer	21,850.00	21,850.00	–	–	100.0	–	–
Athol	36,500.00	36,500.00	–	–	100.0	–	–
Milton	43,647.01	36,500.00	–	7,147.01	83.6	–	16.4
North Attleborough	41,250.00	[2] 40,250.00	1,000.00	–	97.6	2.4	–
Ware	10,700.00	10,700.00	–	–	100.0	–	–
Middleborough	12,150.00	12,150.00	–	–	100.0	–	–
Bridgewater	15,500.00	15,500.00	–	–	100.0	–	–
Andover	28,250.00	26,500.00	1,750.00	–	93.8	6.2	–
Swampscott	66,524.28	62,150.00	2,000.00	2,374.28	93.4	3.0	3.6
Stoneham	27,685.84	24,000.00	–	3,685.84	86.7	–	13.3
Montague	10,000.00	10,000.00	–	–	100.0	–	–
Hudson	23,650.00	23,650.00	–	–	100.0	–	–
Rockland	11,500.00	11,500.00	–	–	100.0	–	–
Ludlow	8,500.00	8,500.00	–	–	100.0	–	–
Reading	47,683.97	45,300.00	–	2,383.97	95.0	–	5.0
Marblehead	27,000.00	26,000.00	1,000.00	–	96.3	3.7	–
Fairhaven	30,000.00	30,000.00	–	–	100.0	–	–
Whitman	24,500.00	24,500.00	–	–	100.0	–	–
Maynard	6,000.00	6,000.00	–	–	100.0	–	–
Needham	29,385.31	28,900.00	–	485.31	98.3	–	1.7
Grafton	7,000.00	7,000.00	–	–	100.0	–	–
Stoughton	28,000.00	28,000.00	–	–	100.0	–	–
Franklin	23,000.00	23,000.00	–	–	100.0	–	–
Dartmouth	20,875.00	20,875.00	–	–	100.0	–	–
Concord	31,220.00	21,500.00	9,720.00	–	68.9	31.1	–
Lexington	56,542.75	53,650.00	–	2,892.75	94.9	–	5.1
Great Barrington	15,200.00	15,200.00	–	–	100.0	–	–
North Andover	12,400.00	12,000.00	400.00	–	96.8	3.2	–
Mansfield	21,500.00	20,500.00	1,000.00	–	95.3	4.7	–
Wellesley	46,364.79	41,500.00	–	4,864.79	89.5	–	10.5
Ipswich	25,618.15	20,300.00	5,318.15	–	79.2	20.8	–
Canton	22,823.39	22,500.00	–	323.39	98.6	–	1.4
Spencer	2,000.00	2,000.00	–	–	100.0	–	–
Winchendon	12,500.00	12,500.00	–	–	100.0	–	–
Westborough	8,550.00	4,150.00	4,400.00	–	48.5	51.5	–
Abington	9,200.00	9,200.00	–	–	100.0	–	–
Chelmsford	20,110.00	20,110.00	–	–	100.0	–	–
Millbury	19,500.00	19,500.00	–	–	100.0	–	–
Hingham	5,885.02	5,500.00	–	385.02	93.5	–	6.5
Amherst	11,920.00	[3] 11,920.00	–	–	100.0	–	–
South Hadley	8,000.00	8,000.00	–	–	100.0	–	–
Walpole	37,140.00	37,140.00	–	–	100.0	–	–
Orange	20,100.00	20,100.00	–	–	100.0	–	–
Uxbridge	11,000.00	11,000.00	–	–	100.0	–	–
Dracut	9,500.00	9,500.00	–	–	100.0	–	–
Easton	–	–	–	–	–	–	–
Agawam	32,000.00	32,000.00	–	–	100.0	–	–
75 Towns	**$2,551,499.47**	**$2,349,579.82**	**$93,950.37**	**$107,969.28**	**92.1**	**3.7**	**4.2**

[1] Serial loans amounting to $19,000 were paid from fire insurance receipts.
[2] Serial loans amounting to $400 were paid from proceeds of sale of High School lot.
[3] Includes $720 paid Hampden County on account of Connecticut River Bridge.

DIVISION C

CASH BALANCES

TABLE VII. — *Cash Balances.*

TOWNS. (Population over 5,000)	CASH AT BEGINNING OF 1922						CASH AT END OF 1922					
	TOTAL	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	TOTAL	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Brookline	$121,581.91	$119,049.09	–	$2,458.40	$74.42	–	$383,311.08	$379,273.07	–	$3,826.28	$211.73	–
Watertown	276,659.58	276,609.40	–	–	–	$50.18	240,695.28	240,668.73	–	–	–	$26.55
Arlington	160,289.56	62,735.14	$92,133.62	–	–	5,420.80	56,887.49	51,769.94	$30.95	–	–	5,086.60
Framingham	131,024.38	125,223.59	784.84	108.61	907.34	4,000.00	241,144.23	236,304.09	23.40	3,791.31	1,025.43	–
Gardner	35,045.24	34,583.24	–	–	–	462.00	37,421.46	36,578.46	–	–	–	843.00
Greenfield	15,201.10	15,161.61	–	–	39.49	–	255,089.71	254,069.08	–	–	1,020.63	–
Winthrop	104,423.01	104,369.02	–	–	–	53.99	76,046.16	75,992.17	–	–	–	53.99
Methuen	145,467.59	145,110.38	357.21	–	–	–	66,990.36	65,933.40	1,056.96	–	–	–
Weymouth	97,230.63	96,224.04	620.83	–	274.38	111.38	36,327.70	36,039.15	–	–	183.17	105.38
Southbridge	49,557.32	49,473.98	–	–	1.98	81.36	92,679.51	92,545.17	–	25.00	31.98	77.36
Milford	9,070.55	9,070.55	–	–	–	–	50,268.39	50,268.39	–	–	–	–
West Springfield	58,903.54	58,706.22	83.24	–	114.08	–	280,120.37	271,277.17	711.67	–	8,131.53	–
Webster	38,290.95	38,289.94	–	–	1.01	–	64,085.55	62,235.42	–	–	1,850.13	–
Plymouth	18,176.11	18,176.11	–	–	–	–	25,711.18	25,711.18	–	–	–	–
Wakefield	128,048.29	123,898.51	–	–	425.00	3,724.78	247,145.47	242,270.69	–	–	425.00	4,449.78
Clinton	37,901.44	37,876.40	–	25.04	–	–	66,604.06	66,521.61	–	82.45	–	–
Adams	47,365.51	47,189.18	–	–	176.33	–	362,358.11	361,684.63	–	–	673.48	–
Norwood	54,967.75	53,134.93	–	900.00	–	932.82	72,768.72	70,756.31	–	600.00	–	1,412.41
Easthampton	59,688.84	59,606.84	–	82.00	–	–	121,369.76	121,162.14	–	207.62	–	–
Danvers	27,343.65	27,094.49	–	–	249.16	–	80,698.33	80,573.85	–	–	124.48	–
Natick	57,664.30	56,860.26	177.57	–	508.97	117.50	53,015.22	52,465.83	177.57	–	254.32	117.50
Saugus	50,039.92	50,039.92	–	–	–	–	27,245.98	27,245.98	–	–	–	–
Dedham	112,454.68	111,133.30	–	–	406.34	915.04	116,804.42	115,141.42	–	–	652.14	1,010.86
Belmont	23,778.14	19,826.51	1,000.93	–	2,830.70	120.00	150,591.80	146,406.38	869.72	85.00	2,830.70	400.00
Braintree	70,627.33	70,203.98	–	–	423.35	–	139,468.13	138,889.84	–	–	578.29	–
Winchester	193,174.51	189,852.95	–	59.70	3,261.86	–	334,083.89	331,327.89	–	59.70	2,696.30	–
Northbridge	13,120.19	13,120.19	–	–	–	–	28,012.37	28,012.37	–	–	–	–
Amesbury	27,497.41	27,497.41	–	–	–	–	18,040.23	18,040.23	–	–	–	–
Palmer	48,596.85	48,596.85	–	–	–	–	138,475.62	138,475.62	–	–	–	–
Athol	97,573.97	97,508.73	–	–	–	65.24	184,596.29	184,531.05	–	–	–	65.24
Milton	64,279.32	61,083.77	–	–	2,316.81	878.74	97,290.30	95,115.52	–	–	1,246.94	927.84
North Attleborough	21,915.50	18,872.47	1,280.26	–	470.85	1,291.92	30,069.41	25,821.48	2,857.99	–	32.64	1,357.30
Ware	23,476.26	23,377.41	–	.80	93.05	5.00	20,825.78	20,770.59	–	–	40.04	15.15

Middleborough	20,042.97	20,029.97	–	–	–	13.00	18,000.28	17,987.28	–	–	–	13.00
Bridgewater	21,291.43	21,290.43	–	1.00	–	–	30,519.24	30,512.49	–	–	6.75	–
Andover	61,620.27	60,181.40	–	–	1,438.87	–	36,032.25	34,528.45	–	–	1,503.80	–
Swampscott	37,438.75	37,036.75	402.00	–	–	–	46,162.16	45,760.16	402.00	–	–	–
Stoneham	24,359.39	24,359.39	–	–	–	–	23,814.54	23,814.54	–	–	–	–
Montague	8,183.78	8,183.78	–	–	–	–	616.63	616.63	–	–	–	–
Hudson	59,183.78	59,172.23	–	–	11.55	–	53,412.78	53,381.23	–	–	31.55	–
Rockland	20,162.60	20,162.60	–	–	–	–	60,172.38	60,172.38	–	–	–	–
Ludlow	41,599.36	41,599.36	–	–	–	–	10,169.81	10,169.81	–	–	–	–
Reading	30,275.69	29,202.49	–	–	–	1,073.20	41,769.96	39,975.48	–	–	–	1,794.48
Marblehead	85,392.85	77,826.16	–	2,782.97	4,783.72	–	111,451.39	103,215.56	–	3,342.67	4,893.16	–
Fairhaven	29,791.09	29,663.04	–	–	128.05	–	28,372.12	28,339.37	–	–	32.75	–
Whitman	25,049.85	25,049.85	–	–	–	–	10,251.29	10,251.29	–	–	–	–
Maynard	36,873.35	36,448.35	–	425.00	–	–	75,299.20	74,849.20	–	450.00	–	–
Needham	97,915.54	97,343.84	–	–	571.70	–	67,471.74	66,898.85	–	–	572.89	–
Grafton	47,222.46	45,394.04	–	725.58	1,102.84	–	33,900.99	32,682.38	–	505.05	713.56	–
Stoughton	37,993.10	37,977.96	–	–	15.14	–	70,003.81	69,999.80	–	–	4.01	–
Franklin	28,885.63	28,800.33	–	85.30	–	–	–	–	–	–	–	–
Dartmouth	43,635.98	43,460.12	175.86	–	–	–	140,065.49	140,065.49	–	–	–	–
Concord	49,380.10	47,421.67	–	77.50	1,880.93	–	41,773.69	38,974.83	–	162.50	2,636.36	–
Lexington	79,568.11	79,541.64	–	–	–	26.47	164,504.44	164,477.97	–	–	–	26.47
Great Barrington	19,178.92	19,173.05	–	5.87	–	–	52,866.42	52,864.29	–	2.13	–	–
North Andover	10,660.94	10,660.94	–	–	–	–	21,258.68	21,258.68	–	–	–	–
Mansfield	1,785.66	1,785.66	–	–	–	–	61,903.25	61,903.25	–	–	–	–
Wellesley	35,908.85	35,908.85	–	–	–	–	177,697.99	177,697.99	–	–	–	–
Ipswich	70,962.33	65,689.24	5,273.09	–	–	–	37,633.75	23,820.26	13,813.49	–	–	–
Canton	45,872.79	45,872.79	–	–	–	–	43,945.19	43,945.19	–	–	–	–
Spencer	10,447.65	10,147.65	–	300.00	–	–	22,838.79	22,746.60	–	–	92.19	–
Winchendon	20,489.42	20,489.42	–	–	–	–	15,334.35	15,334.35	–	–	–	–
Westborough	35,962.25	35,838.68	56.28	–	67.29	–	17,156.30	17,076.70	–	–	79.60	–
Abington	4,912.66	4,870.40	–	–	42.26	–	7,498.01	7,420.76	–	–	77.25	–
Chelmsford	23,085.08	23,085.08	–	–	–	–	56,916.00	56,916.00	–	–	–	–
Millbury	6,794.56	6,794.56	–	–	–	–	6,030.90	6,030.90	–	–	–	–
Hingham	43,320.95	42,977.90	–	–	133.05	210.00	26,167.43	25,707.76	–	–	224.32	235.35
Amherst	40,343.56	39,218.77	–	762.46	362.33	–	38,927.30	37,036.17	–	657.41	1,233.72	–
South Hadley	34,662.02	34,662.02	–	–	–	–	34,452.35	34,367.97	–	–	84.38	–
Walpole	19,914.95	19,483.50	–	96.55	25.30	309.60	52,113.29	51,728.06	–	179.50	–	205.73
Orange	8,101.42	8,101.42	–	–	–	–	3,697.47	3,697.47	–	–	–	–
Uxbridge	67,697.51	65,939.90	–	44.22	807.75	905.64	34,622.03	33,089.78	–	54.15	1,478.10	–
Dracut	39,591.58	39,327.53	–	209.77	54.28	–	1,070.47	656.19	–	216.70	197.58	–
Easton	22,220.39	22,084.53	–	135.86	–	–	42,433.97	42,405.11	–	28.86	–	–
Agawam	191,701.30	191,212.62	–	–	488.68	–	15,341.71	12,327.19	–	–	3,014.52	–
75 Towns	**$4,059,916.20**	**$3,903,026.32**	**$102,345.73**	**$9,286.63**	**$24,488.86**	**$20,768.66**	**$6,029,912.20**	**$5,938,582.71**	**$19,943.75**	**$14,276.33**	**$38,885.42**	**$18,223.99**

Part III

Towns Under 5,000 Population

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS FOR THE FISCAL YEAR ENDING DECEMBER 31, 1922

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Barnstable POPULATION 4,836	Monson POPULATION 4,826	Randolph POPULATION 4,756	Tewksbury POPULATION 4,450
REVENUE.	**$289,281.17**	**$121,346.25**	**$137,463.57**	**$101,430.71**
General	**273,653.27**	**103,378.87**	**106,343.08**	**91,727.81**
Taxes	*270,315.32*	*88,590.52*	*105,198.00*	*85,842.40*
Property, poll, and income	262,713.50	86,623.71	99,230.36	77,776.50
Corporation, bank, etc.	7,601.82	1,966.81	5,967.64	8,065.90
Licenses and permits	*2,213.50*	*94.50*	*183.00*	*112.00*
Fines and forfeits	*65.00*	*405.00*	*191.16*	*300.48*
Grants and gifts	*996.55*	*14,288.85*	*770.92*	*5,472.93*
For expenses	996.55	14,288.85	770.92	5,472.93
For outlays	–	–	–	–
All other	*62.90*	–	–	–
Commercial	**15,627.90**	**17,967.38**	**31,120.49**	**9,702.90**
Special assessments	–	–	–	*573.94*
To meet expenses	–	–	–	573.94
To meet outlays	–	–	–	–
Privileges	*916.95*	–	–	–
Departmental	*12,523.88*	*6,111.50*	*11,563.56*	*7,396.40*
General government	23.00	383.58	1,566.75	998.43
Protection of persons and property	2,854.92	89.32	322.62	1,987.26
Health and sanitation	383.57	–	486.49	–
Highways	3.30	9.60	25.00	450.00
Charities	7,063.47	4,243.69	5,918.10	3,716.61
Soldiers' benefits	1,301.00	192.00	2,833.69	90.00
Schools	568.40	1,193.31	410.91	133.10
Libraries	–	–	–	21.00
Recreation	–	–	–	–
Unclassified	326.22	–	–	–
Public service enterprises	–	*9,031.28*	*16,220.35*	–
Electric light	–	–	–	–
Water	–	9,031.28	16,220.35	–
All other	–	–	–	–
Cemeteries	*772.32*	*2,228.50*	–	–
Interest	*1,414.76*	*596.10*	*3,336.58*	*1,732.56*
On sinking funds	–	–	894.43	–
On trust and investment funds	656.25	–	1,029.29	38.25
All other	758.50	596.10	1,412.86	1,694.31
NON-REVENUE.	**$196,850.79**	**$64,414.89**	**$211,995.25**	**$72,430.80**
Offsets to outlays	–	**533.06**	**1,389.45**	–
Departmental	–	*533.06*	*684.00*	–
Public service enterprises	–	–	*705.45*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**140,000.00**	**47,000.00**	**125,000.00**	**60,000.00**
Loans, general purposes	*15,000.00*	–	*5,000.00*	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*125,000.00*	*47,000.00*	*120,000.00*	*60,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**404.32**	**135.00**	**27,017.71**	**38.25**
From sinking funds	–	–	*25,000.00*	–
All other	*404.32*	*135.00*	*2,017.71*	*38.25*
Refunds	**656.59**	**1,326.04**	**3,866.97**	**106.46**
Agency, trust, and investment	**55,789.88**	**15,420.79**	**54,721.12**	**12,286.09**
Taxes and licenses for State	*25,146.00*	*10,369.98*	*11,874.00*	*8,223.00*
Taxes for county	*26,374.57*	*2,864.79*	*5,645.02*	*3,963.86*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*4,269.31*	*2,186.02*	*37,202.10*	*99.23*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$289,281.17	$121,879.31	$138,853.02	$101,430.71
Premiums	–	–	–	–
Municipal indebtedness	140,000.00	47,000.00	125,000.00	60,000.00
Transfers and refunds	1,060.91	1,461.04	30,884.68	144.71
Agency, trust, and investment	55,789.88	15,420.79	54,721.12	12,286.09
Total receipts	**$486,131.96**	**$185,761.14**	**$349,458.82**	**$173,861.51**
Balance on hand, including funds	*36,403.29*	*6,458.36*	*12,113.27*	*3,998.65*
GRAND TOTAL	**$522,535.25**	**$192,219.50**	**$361,572.09**	**$177,860.16**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Barnstable Population 4,836	Monson Population 4,826	Randolph Population 4,756	Tewksbury Population 4,450
Maintenance	**$200,863.46**	**$106,191.24**	**$116,903.85**	**$78,127.09**
Departmental	*199,703.30*	*99,923.56*	*107,484.53*	*78,097.59*
General government	14,599.28	4,274.33	10,418.06	8,352.22
Protection of persons and property	20,377.95	6,300.71	10,095.97	8,817.61
Health and sanitation	9,512.05	2,089.92	4,163.21	1,575.93
Highways	37,217.99	19,190.73	11,281.50	14,458.20
Charities	28,729.85	9,003.47	13,808.66	6,010.60
Soldiers' benefits	2,351.00	234.00	3,157.63	144.00
Schools	80,426.03	57,153.27	52,083.54	36,826.23
Libraries	1,000.00	500.00	150.00	1,097.26
Recreation	297.25	194.33	–	92.57
Pensions	–	–	–	–
Unclassified	5,191.90	982.80	2,325.96	722.97
Public service enterprises	–	*4,111.68*	*9,419.32*	*29.50*
Electric light	–	–	–	–
Water	–	4,111.68	9,419.32	–
All other	–	–	–	29.50
Cemeteries	*1,160.16*	*2,156.00*	–	–
Administration of trust funds	–	–	–	–
Interest	**5,822.36**	**1,267.77**	**7,070.79**	**4,638.83**
Loans, general purposes	*5,822.36*	*1,147.77*	*5,510.79*	*4,638.83*
Loans, public service enterprises	–	*120.00*	*1,560.00*	–
Loans, cemeteries	–	–	–	–
Outlays	**94,419.57**	**504.56**	**14,206.85**	–
Departmental	*94,419.57*	*504.56*	*7,281.45*	–
General government	–	–	–	–
Protection of persons and property	–	–	–	–
Health and sanitation	2,075.75	–	–	–
Highways	74,642.66	504.56	1,000.00	–
Charities	–	–	–	–
Schools	17,192.44	–	6,281.45	–
Libraries	–	–	–	–
Recreation	508.72	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	*6,925.40*	–
Electric light	–	–	–	–
Water	–	–	6,925.40	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**142,000.00**	**62,000.00**	**156,100.00**	**77,000.00**
From sinking funds	–	–	*25,000.00*	–
From revenue and other sources	*17,000.00*	*5,000.00*	*8,100.00*	*7,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*125,000.00*	*57,000.00*	*123,000.00*	*70,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**404.32**	**135.00**	**27,017.71**	**38.25**
To sinking funds from revenue	–	–	–	–
All other	*404.32*	*135.00*	*27,017.71*	*38.25*
Refunds	**656.59**	**1,326.04**	**3,866.97**	**106.46**
Agency, trust, and investment	**55,841.81**	**15,420.79**	**29,513.82**	**12,286.09**
Taxes and licenses for State	*25,146.00*	*10,369.98*	*11,874.00*	*8,223.00*
Taxes for county	*26,374.57*	*2,864.79*	*5,645.02*	*3,963.86*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*4,321.24*	*2,186.02*	*11,994.80*	*99.23*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$206,685.82	$107,459.01	$123,974.64	$82,765.92
Permanent debt (except from sinking funds)	17,000.00	5,000.00	8,100.00	7,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	94,419.57	504.56	14,206.85	–
Permanent debt from sinking funds	–	–	25,000.00	–
Bonds refunded, current year	–	–	–	–
Temporary loans	125,000.00	57,000.00	123,000.00	70,000.00
Transfers (except to sinking funds) and refunds	1,060.91	1,461.04	30,884.68	144.71
Agency, trust, and investment	55,841.81	15,420.79	29,513.82	12,286.09
Total payments	**$500,008.11**	**$186,845.40**	**$354,679.99**	**$172,196.72**
Balance on hand, including funds	*22,527.14*	*5,374.10*	*6,892.10*	*5,663.44*
GRAND TOTAL	**$522,535.25**	**$192,219.50**	**$361,572.09**	**$177,860.16**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wareham Population 4,415	Blackstone Population 4,299	Provincetown Population 4,246	Foxborough Population 4,136
REVENUE.	**$214,109.85**	**$62,370.35**	**$113,474.51**	**$105,409.12**
General	**201,062.72**	**59,102.46**	**91,791.24**	**100,395.10**
Taxes	*196,612.57*	*53,386.17*	*90,199.72*	*99,373.05*
Property, poll, and income	186,657.18	52,609.22	85,619.74	94,910.91
Corporation, bank, etc.	9,955.39	776.95	4,579.98	4,462.14
Licenses and permits	*1,840.50*	*392.50*	*350.00*	*167.50*
Fines and forfeits	*1,705.00*	*166.25*	*1,070.45*	*210.00*
Grants and gifts	*904.65*	*5,157.54*	*171.07*	*644.55*
For expenses	904.65	5,157.54	171.07	644.55
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**13,047.13**	**3,267.89**	**21,683.27**	**5,014.02**
Special assessments	*722.22*	–	–	*898.27*
To meet expenses	707.22	–	–	550.27
To meet outlays	15.00	–	–	348.00
Privileges	*425.00*	–	*2,581.89*	–
Departmental	*9,459.53*	*3,192.85*	*4,734.19*	*1,922.11*
General government	8.49	–	1,210.45	.60
Protection of persons and property	313.93	17.53	95.42	99.15
Health and sanitation	99.00	–	453.94	–
Highways	10.07	–	100.10	26.25
Charities	2,400.03	477.85	838.76	–
Soldiers' benefits	1,350.00	342.00	513.00	840.00
Schools	4,878.01	2,355.47	1,322.07	956.11
Libraries	–	–	200.45	–
Recreation	400.00	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	*12,349.18*	–
Electric light	–	–	–	–
Water	–	–	12,349.18	–
All other	–	–	–	–
Cemeteries	*956.28*	–	*1,359.65*	–
Interest	*1,484.10*	*75.04*	*658.36*	*2,193.64*
On sinking funds	–	–	–	–
On trust and investment funds	42.63	–	265.26	676.35
All other	1,441.47	75.04	393.10	1,517.29
NON-REVENUE.	**$70,224.60**	**$80,848.91**	**$114,324.55**	**$143,598.38**
Offsets to outlays	**215.00**	–	**2.80**	**10,056.62**
Departmental	*215.00*	–	*2.80*	*10,056.62*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**31,000.00**	**68,581.92**	**83,900.00**	**113,510.63**
Loans, general purposes	*16,000.00*	–	–	*8,500.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*15,000.00*	*67,000.00*	*82,000.00*	*105,000.00*
Unpaid warrants or orders, current year	–	*1,581.92*	*1,900.00*	–
Premiums	–	–	–	*10.63*
Transfers	**81.26**	–	**1,057.86**	**553.00**
From sinking funds	–	–	–	–
All other	*81.26*	–	*1,057.86*	*553.00*
Refunds	**460.77**	**9.00**	**60.00**	**701.60**
Agency, trust, and investment	**38,467.57**	**12,257.99**	**29,303.89**	**18,776.53**
Taxes and licenses for State	*22,600.56*	*9,017.99*	*11,233.34*	*11,767.93*
Taxes for county	*12,741.76*	*3,200.00*	*10,733.84*	*5,734.62*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*3,125.25*	*40.00*	*7,336.71*	*1,273.98*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$214,324.85	$62,370.35	$113,477.31	$115,465.74
Premiums	–	–	–	10.63
Municipal indebtedness	31,000.00	68,581.92	83,900.00	113,500.00
Transfers and refunds	542.03	9.00	1,117.86	1,254.60
Agency, trust, and investment	38,467.57	12,257.99	29,303.89	18,776.53
Total receipts	**$284,334.45**	**$143,219.26**	**$227,799.06**	**$249,007.50**
Balance on hand, including funds	*84,960.75*	*3,591.02*	*5,817.09*	*11,935.57*
GRAND TOTAL	**$369,295.20**	**$146,810.28**	**$233,616.15**	**$260,943.07**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Wareham Population 4,415	Blackstone Population 4,299	Provincetown Population 4,246	Foxborough Population 4,136
Maintenance	**$167,172.55**	**$64,651.89**	**$101,196.26**	**$96,295.98**
Departmental	*164,745.17*	*64,651.89*	*87,142.63*	*96,295.98*
General government	9,312.10	3,239.47	7,949.62	4,985.76
Protection of persons and property	11,427.94	3,213.03	5,595.13	14,873.65
Health and sanitation	7,680.89	1,294.13	5,263.60	3,108.96
Highways	36,483.44	12,220.41	13,327.15	16,665.94
Charities	11,270.50	3,310.42	10,822.39	6,327.55
Soldiers' benefits	3,306.95	516.00	664.00	982.00
Schools	80,039.19	38,826.02	40,750.74	46,438.06
Libraries	2,000.00	908.24	1,406.33	1,580.71
Recreation	1,372.34	–	–	330.68
Pensions	–	–	–	–
Unclassified	1,851.82	1,124.17	1,363.67	1,002.67
Public service enterprises	*282.79*	–	*11,773.98*	–
Electric light	–	–	–	–
Water	–	–	11,773.98	–
All other	282.79	–	–	–
Cemeteries	*2,144.59*	–	*2,279.65*	–
Administration of trust funds	–	–	–	–
Interest	**8,528.17**	**5,098.36**	**3,400.77**	**2,980.97**
Loans, general purposes	*8,528.17*	*5,098.36*	*1,973.27*	*2,980.97*
Loans, public service enterprises	–	–	*1,427.50*	–
Loans, cemeteries	–	–	–	–
Outlays	**22,450.61**	**1,200.00**	**7,633.98**	**31,013.09**
Departmental	*22,250.61*	*1,200.00*	*4,500.74*	*31,013.09*
General government	–	–	–	–
Protection of persons and property	85.66	–	–	–
Health and sanitation	50.00	–	175.00	–
Highways	20,077.30	–	1,825.74	23,517.39
Charities	–	–	–	–
Schools	2,037.65	1,200.00	2,500.00	6,461.30
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	1,034.40
Public service enterprises	–	–	*3,014.25*	–
Electric light	–	–	–	–
Water	–	–	3,014.25	–
All other	–	–	–	–
Cemeteries	*200.00*	–	*118.99*	–
Municipal indebtedness	**49,000.00**	**62,500.00**	**89,700.00**	**94,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*34,000.00*	*5,000.00*	*6,700.00*	*4,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*15,000.00*	*57,500.00*	*83,000.00*	*90,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**81.26**	–	**1,057.86**	**553.00**
To sinking funds from revenue	–	–	–	–
All other	*81.26*	–	*1,057.86*	*553.00*
Refunds	**460.77**	**9.00**	**60.00**	**701.60**
Agency, trust, and investment	**38,428.94**	**12,257.99**	**28,811.65**	**18,889.88**
Taxes and licenses for State	*22,600.56*	*9,017.99*	*11,233.34*	*11,767.93*
Taxes for county	*12,741.76*	*3,200.00*	*10,733.84*	*5,734.62*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*3,086.62*	*40.00*	*6,844.47*	*1,387.33*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$175,700.72	$69,750.25	$104,597.03	$99,276.95
Permanent debt (except from sinking funds)	34,000.00	5,000.00	6,700.00	4,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	22,450.61	1,200.00	7,633.98	31,013.09
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	15,000.00	57,500.00	83,000.00	90,000.00
Transfers (except to sinking funds) and refunds	542.03	9.00	1,117.86	1,254.60
Agency, trust, and investment	38,428.94	12,257.99	28,811.65	18,889.88
Total payments	**$286,122.30**	**$145,717.24**	**$231,860.52**	**$244,434.52**
Balance on hand, including funds	*83,172.90*	*1,093.04*	*1,755.63*	*16,508.55*
GRAND TOTAL	**$369,295.20**	**$146,810.28**	**$233,616.15**	**$260,943.07**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lee POPULATION 4,085	Templeton POPULATION 4,019	Auburn POPULATION 3,891	Rockport POPULATION 3,878
REVENUE.	**$114,590.86**	**$119,642.52**	**$114,076.10**	**$154,060.59**
General	**111,344.58**	**94,101.04**	**109,090.14**	**122,620.14**
Taxes	*110,306.17*	*88,809.27*	*106,936.41*	*122,056.48*
Property, poll, and income	98,561.91	81,106.68	103,451.24	118,278.73
Corporation, bank, etc.	11,744.26	7,702.59	3,484.17	3,777.75
Licenses and permits	*143.50*	*70.50*	*18.00*	*29.00*
Fines and forfeits	*610.00*	*126.85*	*14.65*	*231.00*
Grants and gifts	*284.91*	*5094.42*	*2,122.08*	*303.66*
For expenses	284.91	5,094.42	2,122.08	303.66
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**3,246.28**	**25,541.48**	**4,985.96**	**31,440.45**
Special assessments	–	–	–	*743.00*
To meet expenses	–	–	–	743.00
To meet outlays	–	–	–	–
Privileges	*100.00*	–	–	–
Departmental	*2,658.96*	*3,167.54*	*2,337.17*	*5,925.36*
General government	600.00	–	111.45	810.52
Protection of persons and property	85.75	150.01	164.64	75.17
Health and sanitation	2.90	–	46.43	289.29
Highways	1.10	–	–	197.22
Charities	457.21	1,709.78	1,445.20	2,187.56
Soldiers' benefits	690.00	123.00	372.00	2,167.00
Schools	738.00	977.58	36.53	–
Libraries	–	186.17	19.92	198.10
Recreation	20.00	–	–	–
Unclassified	64.00	21.00	141.00	.50
Public service enterprises	–	*18,880.73*	–	*20,580.47*
Electric light	–	18,880.73	–	–
Water	–	–	–	19,343.18
All other	–	–	–	1,237.29
Cemeteries	*486.00*	*723.70*	*1,079.79*	*1,527.79*
Interest	*1.32*	*2,769.51*	*1,569.00*	*2,663.83*
On sinking funds	–	–	–	–
On trust and investment funds	–	988.65	105.83	1,140.52
All other	1.32	1,780.86	1,463.17	1,523.31
NON-REVENUE.	**$117,750.92**	**$173,017.68**	**$115,206.30**	**$249,051.92**
Offsets to outlays	**28.40**	**7,175.71**	–	**601.12**
Departmental	*28.40*	*7,000.00*	–	–
Public service enterprises	–	*175.71*	–	*601.12*
Cemeteries	–	–	–	–
Municipal indebtedness	**83,000.00**	**145,639.00**	**98,000.00**	**220,000.00**
Loans, general purposes	*3,000.00*	*90,000.00*	*23,000.00*	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*80,000.00*	*55,000.00*	*75,000.00*	*220,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	*639.00*	–	–
Transfers	–	**659.75**	**143.05**	**182.85**
From sinking funds	–	–	–	–
All other	–	*659.75*	*143.05*	*182.85*
Refunds	**6,184.63**	**1,238.01**	**3,002.78**	**2,628.75**
Agency, trust, and investment	**28,537.89**	**18,305.21**	**14,060.47**	**25,639.20**
Taxes and licenses for State	*17,940.21*	*10,176.67*	*9,129.00*	*13,733.32*
Taxes for county	*8,974.02*	*4,219.00*	*3,709.00*	*8,139.26*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,623.66*	*3,909.54*	*1,222.47*	*3,766.62*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$114,619.26	$126,818.23	$114,076.10	$154,661.71
Premiums	–	639.00	–	–
Municipal indebtedness	83,000.00	145,000.00	98,000.00	220,000.00
Transfers and refunds	6,184.63	1,897.76	3,145.83	2,811.60
Agency, trust, and investment	28,537.89	18,305.21	14,060.47	25,639.20
Total receipts	**$232,341.78**	**$292,660.20**	**$229,282.40**	**$403,112.51**
Balance on hand, including funds	*4,277.90*	*31,885.74*	*13,184.57*	*17,383.51*
GRAND TOTAL	**$236,619.68**	**$324,545.94**	**$242,466.97**	**$420,496.02**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Lee Population 4,085	Templeton Population 4,019	Auburn Population 3,891	Rockport Population 3,878
Maintenance	**$84,699.17**	**$115,019.87**	**$97,722.89**	**$141,637.42**
Departmental	*83,613.17*	*100,136.56*	*95,574.03*	*122,379.04*
General government	7,373.91	8,580.24	5,755.24	11,451.03
Protection of persons and property	3,719.78	6,289.37	4,161.38	18,540.07
Health and sanitation	1,679.83	2,543.31	2,796.29	3,272.22
Highways	13,063.00	16,850.04	11,713.94	20,049.56
Charities	9,586.06	7,031.63	4,686.36	15,949.51
Soldiers' benefits	558.00	296.95	911.18	4,007.50
Schools	41,730.88	54,022.49	63,646.75	43,831.37
Libraries	1,785.91	2,788.14	1,175.65	2,928.95
Recreation	754.67	–	–	950.33
Pensions	–	–	–	–
Unclassified	3,361.13	1,734.39	727.24	1,398.50
Public service enterprises	–	*13,520.18*	–	*16,571.34*
Electric light	–	13,520.18	–	–
Water	–	–	–	16,052.73
All other	–	–	–	518.61
Cemeteries	*1,086.00*	*1,363.13*	*2,148.86*	*2,687.04*
Administration of trust funds	–	–	–	–
Interest	**4,609.06**	**5,184.09**	**3,141.79**	**6,271.19**
Loans, general purposes	*4,609.06*	*4,737.38*	*3,094.54*	*4,906.19*
Loans, public service enterprises	–	*446.71*	–	*1,365.00*
Loans, cemeteries	–	–	*47.25*	–
Outlays	**8,943.14**	**57,318.64**	**11,356.21**	**5,418.82**
Departmental	*8,943.14*	*53,321.11*	*11,356.21*	*4,316.50*
General government	–	–	450.10	3,500.00
Protection of persons and property	–	–	–	–
Health and sanitation	–	–	–	–
Highways	8,943.14	681.89	–	816.50
Charities	–	–	–	–
Schools	–	52,639.22	10,906.11	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	*3,997.53*	–	*1,102.32*
Electric light	–	3,997.53	–	–
Water	–	–	–	1,102.32
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**94,550.00**	**67,716.67**	**92,955.00**	**227,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*6,550.00*	*2,716.67*	*2,955.00*	*14,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*88,000.00*	*65,000.00*	*90,000.00*	*213,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	**659.75**	**143.05**	**182.85**
To sinking funds from revenue	–	–	–	–
All other	–	*659.75*	*143.05*	*182.85*
Refunds	**6,184.63**	**1,238.01**	**3,002.78**	**2,628.75**
Agency, trust, and investment	**28,537.89**	**18,496.82**	**14,046.29**	**27,123.16**
Taxes and licenses for State	*17,940.21*	*10,176.67*	*9,129.00*	*13,733.32*
Taxes for county	*8,974.02*	*4,219.00*	*3,709.00*	*8,139.26*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,623.66*	*4,101.15*	*1,208.29*	*5,250.58*
All other	–	–	–	–
RECAPITULATION.				
Maintenance and interest	$89,308.23	$120,203.96	$100,864.68	$147,908.61
Permanent debt (except from sinking funds)	6,550.00	2,716.67	2,955.00	14,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	8,943.14	57,318.64	11,356.21	5,418.82
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	88,000.00	65,000.00	90,000.00	213,000.00
Transfers (except to sinking funds) and refunds	6,184.63	1,897.76	3,145.83	2,811.60
Agency, trust, and investment	28,537.89	18,496.82	14,046.29	27,123.16
Total payments	**$227,523.89**	**$265,633.85**	**$222,368.01**	**$410,262.19**
Balance on hand, including funds	*9,095.79*	*58,912.09*	*20,098.96*	*10,233.83*
GRAND TOTAL	**$236,619.68**	**$324,545.94**	**$242,466.97**	**$420,496.02**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Oxford Population 3,820	Dalton Population 3,752	Shrewsbury Population 3,708	Williamstown Population 3,707
REVENUE.	**$128,101.88**	**$144,217.87**	**$210,972.78**	**$122,473.64**
General	**114,558.85**	**131,310.25**	**152,181.84**	**114,180.81**
Taxes	*103,360.61*	*130,701.41*	*149,233.58*	*113,111.38*
Property, poll, and income	97,832.49	121,833.53	147,348.27	106,101.68
Corporation, bank, etc.	5,528.12	8,867.88	1,885.31	7,009.70
Licenses and permits	*81.00*	*218.50*	*1,403.00*	*123.24*
Fines and forfeits	*105.79*	*85.40*	*129.00*	*167.02*
Grants and gifts	*10,986.33*	*304.94*	*1,416.26*	*779.17*
For expenses	10,986.33	304.94	1,416.26	779.17
For outlays	–	–	–	–
All other	*25.12*	–	–	–
Commercial	**13,543.03**	**12,907.62**	**58,790.94**	**8,292.83**
Special assessments	–	*244.00*	*638.73*	*4,231.95*
To meet expenses	–	–	638.73	–
To meet outlays	–	244.00	–	4,231.95
Privileges	–	–	–	–
Departmental	*9,714.63*	*6,758.57*	*4,946.88*	*2,650.82*
General government	1,178.00	847.35	470.00	1.95
Protection of persons and property	240.60	41.47	225.74	27.00
Health and sanitation	90.00	4.13	42.50	186.20
Highways	69.90	308.50	185.60	–
Charities	7,463.85	3,397.12	3,124.42	387.88
Soldiers' benefits	344.00	834.00	444.00	870.00
Schools	279.00	1,106.57	254.14	882.24
Libraries	34.28	219.43	166.78	235.55
Recreation	–	–	25.00	–
Unclassified	15.00	–	8.70	60.00
Public service enterprises	–	–	*44,528.37*	–
Electric light	–	–	35,955.73	–
Water	–	–	8,572.64	–
All other	–	–	–	–
Cemeteries	*1,722.06*	*557.78*	*1,305.50*	*941.00*
Interest	*2,106.34*	*5,347.27*	*7,371.46*	*469.06*
On sinking funds	–	–	–	–
On trust and investment funds	1,057.10	5,297.86	2,624.15	173.09
All other	1,049.24	49.41	4,747.31	295.97
NON-REVENUE.	**$209,483.76**	**$131,315.62**	**$358,038.54**	**$101,019.56**
Offsets to outlays	–	**622.50**	**3,859.28**	–
Departmental	–	*622.50*	*1,573.39*	–
Public service enterprises	–	–	*2,285.89*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**192,791.12**	**104,000.00**	**326,005.00**	**75,015.00**
Loans, general purposes	*111,000.00*	*24,000.00*	*163,600.00*	–
Loans, public service enterprises	–	–	*12,000.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*80,000.00*	*80,000.00*	*150,000.00*	*75,000.00*
Unpaid warrants or orders, current year	–	–	–	*15.00*
Premiums	*1,791.12*	–	*405.00*	–
Transfers	**418.23**	**2,661.29**	**2,181.56**	**485.00**
From sinking funds	–	–	–	–
All other	*418.23*	*2,661.29*	*2,181.56*	*485.00*
Refunds	**1,497.30**	**238.34**	**674.55**	**234.00**
Agency, trust, and investment	**14,777.11**	**23,793.49**	**25,318.15**	**25,285.56**
Taxes and licenses for State	*9,432.00*	*14,724.00*	*13,659.00*	*15,738.72*
Taxes for county	*3,855.00*	*9,069.49*	*6,255.00*	*9,546.84*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,490.11*	–	*5,404.15*	–
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$128,101.88	$144,840.37	$214,832.06	$122,473.64
Premiums	1,791.12	–	405.00	–
Municipal indebtedness	191,000.00	104,000.00	325,600.00	75,015.00
Transfers and refunds	1,915.53	2,899.63	2,856.11	719.00
Agency, trust, and investment	14,777.11	23,793.49	25,318.15	25,285.56
Total receipts	**$337,585.64**	**$275,533.49**	**$569,011.32**	**$223,493.20**
Balance on hand, including funds	*21,121.94*	*12,699.77*	*21,606.69*	*9,467.44*
GRAND TOTAL	**$358,707.58**	**$288,233.26**	**$590,618.01**	**$232,960.64**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Oxford Population 3,820	Dalton Population 3,752	Shrewsbury Population 3,708	Williamstown Population 3,707
Maintenance	**$99,482.57**	**$122,217.42**	**$153,241.04**	**$111,945.53**
Departmental	*97,187.88*	*119,030.43*	*106,416.37*	*108,829.15*
General government	6,361.43	10,397.69	9,225.52	7,019.61
Protection of persons and property	11,899.44	7,540.86	11,346.01	3,753.17
Health and sanitation	2,144.77	1,985.70	3,613.10	4,269.19
Highways	11,900.33	19,978.09	21,670.15	26,902.74
Charities	13,996.75	11,619.33	4,617.01	3,291.47
Soldiers' benefits	740.50	546.00	1,364.00	1,035.36
Schools	46,132.59	59,537.23	48,751.19	58,394.50
Libraries	1,469.93	3,935.93	3,731.23	2,884.43
Recreation	458.00	2,206.39	599.07	–
Pensions	–	250.00	–	–
Unclassified	2,084.14	1,033.21	1,499.09	1,278.68
Public service enterprises	–	–	*44,680.31*	–
Electric light	–	–	36,082.64	–
Water	–	–	8,597.67	–
All other	–	–	–	–
Cemeteries	*2,294.69*	*3,186.99*	*2,139.36*	*3,116.38*
Administration of trust funds	–	–	*5.00*	–
Interest	**3,283.39**	**1,620.35**	**9,519.88**	**1,915.96**
Loans, general purposes	*3,283.39*	*1,620.35*	*6,062.44*	*1,915.96*
Loans, public service enterprises	–	–	*3,457.44*	–
Loans, cemeteries	–	–	–	–
Outlays	**77,198.19**	**43,921.94**	**99,861.78**	**15,947.48**
Departmental	*77,198.19*	*39,330.11*	*74,580.83*	*15,947.48*
General government	–	–	–	–
Protection of persons and property	1,800.00	–	1,655.71	–
Health and sanitation	–	3,186.08	–	3,208.04
Highways	15,957.20	32,755.93	29,223.83	11,586.59
Charities	–	–	–	–
Schools	56,440.99	765.60	43,701.29	700.00
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	3,000.00	2,622.50	–	452.85
Public service enterprises	–	–	*25,280.95*	–
Electric light	–	–	4,068.29	–
Water	–	–	21,212.66	–
All other	–	–	–	–
Cemeteries	–	*4,591.83*	–	–
Municipal indebtedness	**91,435.00**	**80,000.00**	**148,650.00**	**75,034.25**
From sinking funds	–	–	–	–
From revenue and other sources	*6,435.00*	–	*13,650.00*	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*85,000.00*	*80,000.00*	*135,000.00*	*75,000.00*
Warrants or orders, previous years	–	–	–	*34.25*
Transfers	**418.23**	**2,661.29**	**2,181.56**	**485.00**
To sinking funds from revenue	–	–	–	–
All other	*418.23*	*2,661.29*	*2,181.56*	*485.00*
Refunds	**1,497.30**	**238.34**	**674.55**	**234.00**
Agency, trust, and investment	**14,954.69**	**24,096.03**	**26,317.67**	**25,943.65**
Taxes and licenses for State	*9,432.00*	*14,724.00*	*13,659.00*	*15,738.72*
Taxes for county	*3,855.00*	*9,069.49*	*6,255.00*	*9,546.84*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,667.69*	*302.54*	*6,403.67*	*658.09*
All other	–	–	–	–
RECAPITULATION.				
Maintenance and interest	$102,765.96	$123,837.77	$162,760.92	$113,861.49
Permanent debt (except from sinking funds)	6,435.00	–	13,650.00	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	77,198.19	43,921.94	99,861.78	15,947.48
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	85,000.00	80,000.00	135,000.00	75,034.25
Transfers (except to sinking funds) and refunds	1,915.53	2,899.63	2,856.11	719.00
Agency, trust, and investment	14,954.69	24,096.03	26,317.67	25,943.65
Total payments	**$288,269.37**	**$274,755.37**	**$440,446.48**	**$231,505.87**
Balance on hand, including funds	*70,438.21*	*13,477.89*	*150,171.53*	*1,454.77*
GRAND TOTAL	**$358,707.58**	**$288,233.26**	**$590,618.01**	**$232,960.64**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dudley POPULATION 3,701	Billerica POPULATION 3,646	Leicester POPULATION 3,635	Medfield POPULATION 3,595
REVENUE.	**$130,768.87**	**$245,566.86**	**$112,038.62**	**$76,939.63**
General	**114,091.14**	**205,855.69**	**105,525.71**	**66,485.90**
Taxes	*111,621.54*	*202,398.51*	*103,200.48*	*64,358.68*
Property, poll, and income	95,650.10	188,070.98	95,363.68	62,027.03
Corporation, bank, etc.	15,971.44	14,327.53	7,836.80	2,331.65
Licenses and permits	*102.50*	*334.50*	*36.00*	*43.00*
Fines and forfeits	*314.00*	*662.22*	*51.66*	*75.00*
Grants and gifts	*2,053.10*	*2,460.46*	*2,237.57*	*2,009.22*
For expenses	2,053.10	2,460.46	2,237.57	2,009.22
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**16,677.73**	**39,711.17**	**6,512.91**	**10,453.73**
Special assessments	*66.31*	*519.51*	*140.45*	*415.96*
To meet expenses	66.31	519.51	140.45	415.96
To meet outlays	–	–	–	–
Privileges	–	*25.00*	–	–
Departmental	*2,907.68*	*9,507.84*	*3,815.80*	*3,301.05*
General government	–	276.24	188.75	1,196.99
Protection of persons and property	39.39	167.46	87.03	1,045.43
Health and sanitation	–	346.70	–	–
Highways	448.46	57.30	566.70	93.22
Charities	1,863.28	7,277.07	1,360.91	334.62
Soldiers' benefits	144.00	192.00	330.00	72.00
Schools	380.20	1,191.07	1,206.49	153.93
Libraries	32.35	–	70.92	79.86
Recreation	–	–	5.00	–
Unclassified	–	–	–	325.00
Public service enterprises	*12,626.58*	*20,652.91*	*2.50*	*4,731.10*
Electric light	–	–	–	–
Water	12,626.58	20,621.21	–	4,731.10
All other	–	31.70	2.50	–
Cemeteries	*27.71*	*1,139.62*	–	*1,053.59*
Interest	*1,049.45*	*7,866.29*	*2,554.16*	*952.03*
On sinking funds	–	2,739.74	–	–
On trust and investment funds	–	1,250.25	576.20	605.24
All other	1,049.45	3,876.30	1,977.96	346.79
NON-REVENUE.	**$89,828.42**	**$165,222.12**	**$169,504.47**	**$49,312.93**
Offsets to outlays	**870.68**	**1,750.87**	**16,186.89**	**17.35**
Departmental	*824.68*	*310.00*	*16,186.89*	*17.35*
Public service enterprises	*46.00*	*1,440.87*	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**71,500.00**	**121,394.35**	**135,000.00**	**37,000.00**
Loans, general purposes	*18,500.00*	*14,000.00*	*13,000.00*	*3,000.00*
Loans, public service enterprises	–	*16,500.00*	–	*4,000.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*53,000.00*	*90,000.00*	*122,000.00*	*30,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	*894.35*	–	–
Transfers	–	**6,856.24**	**335.12**	**53.75**
From sinking funds	–	–	–	–
All other	–	*6,856.24*	*335.12*	*53.75*
Refunds	**316.44**	**390.00**	**103.58**	**593.88**
Agency, trust, and investment	**17,141.30**	**34,830.66**	**17,878.88**	**11,647.95**
Taxes and licenses for State	*11,868.00*	*18,903.00*	*11,889.00*	*6,711.00*
Taxes for county	*5,237.00*	*9,833.42*	*5,092.00*	*3,584.14*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*36.30*	*6,094.24*	*897.88*	*1,352.81*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$131,639.55	$247,317.73	$128,225.51	$76,956.98
Premiums	–	894.35	–	–
Municipal indebtedness	71,500.00	120,500.00	135,000.00	37,000.00
Transfers and refunds	316.44	7,246.24	438.70	647.63
Agency, trust, and investment	17,141.30	34,830.66	17,878.88	11,647.95
Total receipts	**$220,597.29**	**$410,788.98**	**$281,543.09**	**$126,252.56**
Balance on hand, including funds	*5,704.44*	*9,861.94*	*1,179.22*	*7,862.95*
GRAND TOTAL	**$226,301.73**	**$420,650.92**	**$282,722.31**	**$134,115.51**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Dudley Population 3,701	Billerica Population 3,646	Leicester Population 3,635	Medfield Population 3,595
Maintenance	**$107,431.69**	**$188,836.43**	**$95,055.53**	**$67,170.23**
Departmental	*101,163.19*	*167,031.96*	*94,980.97*	*62,576.49*
General government	6,282.53	12,548.31	4,796.89	4,717.39
Protection of persons and property	11,767.50	27,037.40	8,856.17	9,983.21
Health and sanitation	4,208.77	5,968.48	2,283.68	3,128.64
Highways	16,928.38	35,026.92	22,010.06	14,728.49
Charities	11,769.89	13,253.78	4,308.53	3,993.13
Soldiers' benefits	717.75	666.00	660.00	348.31
Schools	47,650.42	69,760.87	46,093.23	22,758.12
Libraries	733.50	545.50	3,319.74	1,942.85
Recreation	–	441.72	1,678.24	–
Pensions	–	–	–	–
Unclassified	1,104.45	1,782.98	974.43	976.35
Public service enterprises	*5,989.86*	*18,305.46*	*74.56*	*2,519.29*
Electric light	–	–	–	–
Water	5,989.86	18,303.06	–	2,519.29
All other	–	2.40	74.56	–
Cemeteries	*278.64*	*3,499.01*	–	*2,074.45*
Administration of trust funds	–	–	–	–
Interest	**4,072.87**	**12,755.21**	**5,216.06**	**1,779.58**
Loans, general purposes	*1,762.87*	*5,279.17*	*5,216.06*	*1,148.33*
Loans, public service enterprises	*2,310.00*	*7,476.04*	–	*631.25*
Loan , cemeteries	–	–	–	–
Outlays	**28,030.72**	**51,303.22**	**32,464.15**	**8,997.56**
Departmental	*27,962.44*	*20,568.81*	*32,464.15*	*4,991.06*
General government	–	–	–	–
Protection of persons and property	–	1,768.68	–	4,200.00
Health and sanitation	10,420.51	–	–	–
Highways	17,101.93	6,345.82	32,464.15	269.51
Charities	–	100.00	–	–
Schools	440.00	12,327.23	–	–
Libraries	–	–	–	–
Recreation	–	27.08	–	521.55
Unclassified	–	–	–	–
Public service enterprises	*68.28*	*30,734.41*	–	*4,006.50*
Electric light	–	–	–	–
Water	68.28	30,734.41	–	4,006.50
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**59,000.00**	**104,500.00**	**128,175.00**	**33,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*6,000.00*	*14,500.00*	*5,875.00*	*3,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*53,000.00*	*90,000.00*	*122,300.00*	*30,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	**6,856.24**	**335.12**	**53.75**
To sinking funds from revenue	–	*1,800.00*	–	–
All other	–	*5,056.24*	*335.12*	*53.75*
Refunds	**316.44**	**390.00**	**103.58**	**593.88**
Agency, trust, and investment	**17,141.30**	**39,882.65**	**18,074.46**	**11,523.22**
Taxes and licenses for State	*11,868.00*	*18,903.00*	*11,889.00*	*6,711.00*
Taxes for county	*5,237.00*	*9,833.42*	*6,092.00*	*3,584.14*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*36.30*	*11,146.23*	*1,093.46*	*1,228.08*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$111,504.56	$201,591.64	$100,271.59	$68,949.81
Permanent debt (except from sinking funds)	6,000.00	14,500.00	5,875.00	3,000.00
Sinking fund requirements from revenue	–	1,800.00	–	–
Outlays	28,030.72	51,303.22	32,464.15	8,997.56
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	53,000.00	90,000.00	122,300.00	30,000.00
Transfers (except to sinking funds) and refunds	316.44	5,446.24	438.70	647.63
Agency, trust, and investment	17,141.30	39,882.65	18,074.46	11,523.22
Total payments	**$215,993.02**	**$404,523.75**	**$279,423.90**	**$123,118.22**
Balance on hand, including funds	*10,308.71*	*16,127.17*	*3,298.41*	*10,997.29*
GRAND TOTAL	**$226,301.73**	**$420,650.92**	**$282,722.31**	**$134,115.51**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Somerset POPULATION 3,520	Falmouth POPULATION 3,500	East Bridgewater POPULATION 3,486	Warren POPULATION 3,467
REVENUE.	**$103,371.48**	**$348,280.14**	**$154,492.46**	**$129,245.33**
General	**99,412.85**	**295,617.83**	**131,435.07**	**119,778.09**
Taxes	*97,223.73*	*288,958.14*	*130,311.82*	*118,464.16*
Property, poll, and income	93,366.26	284,623.72	114,007.60	107,402.15
Corporation, bank, etc.	3,857.47	4,334.42	16,304.22	11,062.01
Licenses and permits	*403.70*	*482.27*	*254.50*	*175.50*
Fines and forfeits	*248.00*	*1,075.00*	*92.63*	*94.28*
Grants and gifts	*1,537.42*	*5,102.42*	*776.12*	*1,044.15*
For expenses	1,537.42	5,102.42	776.12	1,044.15
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**3,958.63**	**52,662.31**	**23,057.39**	**9,467.24**
Special assessments	–	*114.98*	*637.15*	–
To meet expenses	–	–	637.15	–
To meet outlays	–	114.98	–	–
Privileges	–	–	–	–
Departmental	*2,734.82*	*7,479.52*	*8,245.69*	*6,535.43*
General government	122.50	406.00	407.05	875.50
Protection of persons and property	17.00	1,922.49	330.17	183.72
Health and sanitation	–	139.15	38.65	2.40
Highways	41.50	2,084.88	211.37	36.70
Charities	1,583.50	1,041.33	4,849.05	2,910.06
Soldiers' benefits	566.00	558.00	970.00	216.00
Schools	354.25	581.06	1,319.65	2,122.75
Libraries	50.07	33.63	119.75	–
Recreation	–	680.75	–	–
Unclassified	–	32.23	–	188.30
Public service enterprises	–	*42,255.95*	*10,867.29*	–
Electric light	–	–	–	–
Water	–	42,255.95	10,867.29	–
All other	–	–	–	–
Cemeteries	*237.50*	*1,008.76*	–	*1,038.18*
Interest	*986.31*	*1,803.10*	*3,307.26*	*1,893.63*
On sinking funds	–	–	–	–
On trust and investment funds	–	1,143.71	866.35	505.24
All other	986.31	659.39	2,440.91	1,388.39
NON-REVENUE.	**$96,136.96**	**$290,402.04**	**$173,791.22**	**$114,038.19**
Offsets to outlays	–	**7,032.07**	**4,833.35**	**500.00**
Departmental	–	*7,032.07*	*4,833.35*	*500.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**83,000.00**	**223,198.03**	**148,550.00**	**86,400.00**
Loans, general purposes	–	*25,000.00*	–	*11,400.00*
Loans, public service enterprises	–	*23,000.00*	*1,750.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*83,000.00*	*175,000.00*	*146,800.00*	*75,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	*198.03*	–	–
Transfers	–	**250.00**	**1,000.86**	**5,208.57**
From sinking funds	–	–	–	–
All other	–	*250.00*	*1,000.86*	*5,208.57*
Refunds	**3.00**	**4,785.14**	**139.15**	**8.93**
Agency, trust, and investment	**13,133.96**	**55,136.80**	**19,267.86**	**21,920.69**
Taxes and licenses for State	*9,300.00*	*25,493.64*	*12,252.00*	*13,982.48*
Taxes for county	*3,275.53*	*27,294.61*	*6,958.73*	*5,819.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*558.43*	*2,348.55*	*57.13*	*2,119.21*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$103,371.48	$355,312.21	$159,325.81	$129,745.33
Premiums	–	198.03	–	–
Municipal indebtedness	83,000.00	223,000.00	148,550.00	86,400.00
Transfers and refunds	3.00	5,035.14	1,140.01	5,217.50
Agency, trust, and investment	13,133.96	55,136.80	19,267.86	21,920.69
Total receipts	**$199,508.44**	**$638,682.18**	**$328,283.68**	**$243,283.52**
Balance on hand, including funds	*2,084.70*	*43,513.81*	*16,062.09*	*12,457.00*
GRAND TOTAL	**$201,593.14**	**$682,195.99**	**$344,345.77**	**$255,740.52**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Somerset Population 3,520	Falmouth Population 3,500	East Bridgewater Population 3,486	Warren Population 3,467
Maintenance	**$78,785.74**	**$262,459.20**	**$126,903.90**	**$111,759.93**
Departmental	*78,548.24*	*243,396.95*	*117,284.75*	*110,292.83*
General government	4,403.92	16,253.07	8,198.96	7,502.00
Protection of persons and property	3,718.56	33,550.50	10,625.74	7,760.35
Health and sanitation	3,037.56	9,046.82	5,031.74	2,181.12
Highways	19,543.15	69,176.15	23,257.56	14,375.47
Charities	4,614.34	11,846.00	14,976.49	9,280.63
Soldiers' benefits	955.18	544.00	1,891.39	248.50
Schools	40,226.01	86,217.66	49,967.93	64,379.62
Libraries	634.58	3,952.99	2,408.99	2,407.85
Recreation	–	4,748.09	120.00	601.30
Pensions	–	–	–	–
Unclassified	1,414.94	8,061.67	805.95	1,555.99
Public service enterprises	–	*17,685.70*	*9,571.12*	–
Electric light	–	–	–	–
Water	–	17,253.69	9,571.12	–
All other	–	432.01	–	–
Cemeteries	*237.50*	*1,303.55*	*48.03*	*1,467.10*
Administration of trust funds	–	*73.00*	–	–
Interest	**7,005.09**	**11,567.31**	**10,913.93**	**3,095.14**
Loans, general purposes	*7,005.09*	*4,890.57*	*7,121.20*	*3,095.14*
Loans, public service enterprises	–	*6,676.74*	*3,792.73*	–
Loans, cemeteries	–	–	–	–
Outlays	**7,103.31**	**104,785.28**	**21,180.03**	**16,034.27**
Departmental	*7,103.31*	*74,546.25*	*18,411.13*	*16,034.27*
General government	–	–	–	–
Protection of persons and property	–	5,338.43	–	12,500.00
Health and sanitation	–	1,621.93	–	–
Highways	2,394.12	34,470.94	12,224.28	3,534.27
Charities	–	–	–	–
Schools	3,359.19	31,537.19	5,998.74	–
Libraries	–	–	–	–
Recreation	1,350.00	1,577.76	–	–
Unclassified	–	–	188.11	–
Public service enterprises	–	*30,239.03*	*2,768.90*	–
Electric light	–	–	–	–
Water	–	30,239.03	2,768.90	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**87,800.00**	**198,500.00**	**138,423.28**	**85,550.00**
From sinking funds	–	–	–	–
From revenue and other sources	*9,800.00*	*23,500.00*	*20,123.28*	*5,550.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*78,000.00*	*175,000.00*	*118,300.00*	*80,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	**250.00**	**1,000.86**	**5,208.57**
To sinking funds from revenue	–	–	–	–
All other	–	*250.00*	*1,000.86*	*5,208.57*
Refunds	**3.00**	**4,785.14**	**139.15**	**8.93**
Agency, trust, and investment	**13,133.96**	**55,078.40**	**19,471.26**	**21,970.97**
Taxes and licenses for State	*9,300.00*	*25,493.64*	*12,252.00*	*13,982.48*
Taxes for county	*3,275.53*	*27,294.61*	*6,958.73*	*5,819.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*558.43*	*2,290.15*	*260.53*	*2,169.49*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$85,790.83	$274,026.51	$137,817.83	$114,855.07
Permanent debt (except from sinking funds)	9,800.00	23,500.00	20,123.28	5,550.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	7,103.31	104,785.28	21,180.03	16,034.27
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	78,000.00	175,000.00	118,300.00	80,000.00
Transfers (except to sinking funds) and refunds	3.00	5,035.14	1,140.01	5,217.50
Agency, trust, and investment	13,133.96	55,078.40	19,471.26	21,970.97
Total payments	**$193,831.10**	**$637,425.33**	**$318,032.41**	**$243,627.81**
Balance on hand, including funds	*7,762.04*	*44,770.66*	*26,313.36*	*12,112.71*
GRAND TOTAL	**$201,593.14**	**$682,195.99**	**$344,345.77**	**$255,740.52**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Barre POPULATION 3,357	Westford POPULATION 3,170	Holbrook POPULATION 3,161	Westport POPULATION 3,115
REVENUE.	**$121,589.02**	**$129,867.47**	**$107,411.19**	**$150,916.57**
General	**108,710.12**	**120,571.15**	**83,724.26**	**145,335.22**
Taxes	*107,664.91*	*119,586.09*	*78,780.28*	*143,338.35*
Property, poll, and income	98,206.86	104,964.78	74,382.67	134,812.44
Corporation, bank, etc.	9,458.05	14,621.31	4,397.61	8,525.91
Licenses and permits	*97.00*	*111.00*	*62.00*	*742.50*
Fines and forfeits	*463.28*	*286.74*	*176.00*	*46.00*
Grants and gifts	*484.93*	*587.32*	*4,705.98*	*1,169.34*
For expenses	484.93	587.32	4,405.98	1,159.34
For outlays	–	–	300.00	–
All other	–	–	–	*49.03*
Commercial	**12,878.90**	**9,296.32**	**23,686.93**	**5,581.35**
Special assessments	–	*838.21*	*1,251.89*	–
To meet expenses	–	838.21	1,251.89	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*6,247.14*	*5,749.85*	*5,172.11*	*1,022.48*
General government	310.00	334.66	1,447.55	–
Protection of persons and property	193.62	480.25	131.49	78.64
Health and sanitation	–	4.02	442.73	–
Highways	200.93	219.60	15.90	245.63
Charities	3,010.11	3,959.88	1,977.51	397.21
Soldiers' benefits	255.00	507.00	958.00	218.50
Schools	2,159.95	197.00	52.13	82.50
Libraries	116.03	26.46	146.80	–
Recreation	–	20.00	–	–
Unclassified	1.50	.98	–	–
Public service enterprises	*4,365.89*	–	*13,126.27*	*2,249.80*
Electric light	–	–	–	–
Water	4,365.89	–	13,126.27	–
All other	–	–	–	2,249.80
Cemeteries	*144.92*	*900.41*	–	*754.73*
Interest	*2,120.95*	*1,807.85*	*4,136.66*	*1,554.34*
On sinking funds	–	–	903.59	–
On trust and investment funds	537.06	975.57	1,805.05	–
All other	1,583.89	832.28	1,428.02	1,554.34
NON-REVENUE.	**$114,980.86**	**$126,360.98**	**$189,249.82**	**$247,055.63**
Offsets to outlays	**2,055.00**	**9,030.30**	**13,294.53**	**1,500.00**
Departmental	*2,055.00*	*9,030.30*	*13,294.53*	*1,500.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**95,000.00**	**97,435.00**	**91,124.71**	**224,825.00**
Loans, general purposes	–	*30,000.00*	*5,000.00*	*38,950.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*95,000.00*	*67,000.00*	*85,900.00*	*185,875.00*
Unpaid warrants or orders, current year	–	–	*224.71*	–
Premiums	–	*435.00*	–	–
Transfers	–	–	**36,760.68**	–
From sinking funds	–	–	*35,000.00*	–
All other	–	–	*1,760.68*	–
Refunds	**570.09**	**1,006.01**	**193.81**	**476.18**
Agency, trust, and investment	**17,355.77**	**18,889.67**	**47,876.09**	**20,254.45**
Taxes and licenses for State	*10,846.97*	*11,943.00*	*8,211.47*	*12,879.00*
Taxes for county	*5,019.00*	*5,869.56*	*4,032.17*	*4,913.29*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,489.80*	*1,077.11*	*35,632.45*	*2,462.16*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$123,644.02	$138,897.77	$120,705.72	$152,416.57
Premiums	–	435.00	–	–
Municipal indebtedness	95,000.00	97,000.00	91,124.71	224,825.00
Transfers and refunds	570.09	1,006.01	36,954.49	476.18
Agency, trust, and investment	17,355.77	18,889.67	47,876.09	20,254.45
Total receipts	**$236,569.88**	**$256,228.45**	**$296,661.01**	**$397,972.20**
Balance on hand, including funds	*10,689.22*	*1,853.32*	*12,605.44*	*8,329.90*
GRAND TOTAL	**$247,259.10**	**$258,081.77**	**$309,266.45**	**$406,302.10**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Barre Population 3,357	Westford Population 3,170	Holbrook Population 3,161	Westport Population 3,115
Maintenance	**$105,645.11**	**$103,797.24**	**$92,593.47**	**$110,548.55**
Departmental	*104,588.05*	*102,382.40*	*83,565.35*	*107,215.81*
General government	4,185.17	5,807.58	6,149.54	9,332.78
Protection of persons and property	6,257.37	11,866.33	8,671.00	3,413.78
Health and sanitation	2,181.01	3,233.85	3,738.74	5,841.67
Highways	26,150.97	17,122.98	17,349.72	29,874.61
Charities	9,960.57	8,802.37	6,208.96	5,895.96
Soldiers' benefits	800.00	566.00	1,538.69	264.00
Schools	51,802.26	49,416.86	35,741.18	51,401.69
Libraries	1,620.77	2,708.63	1,716.72	425.72
Recreation	66.34	707.14	517.74	3.60
Pensions	–	–	–	–
Unclassified	1,563.59	2,150.66	1,933.06	762.00
Public service enterprises	*507.85*	*64.43*	*9,000.12*	*2,325.26*
Electric light	–	–	–	–
Water	497.77	–	9,000.12	–
All other	10.08	64.43	–	2,325.26
Cemeteries	*549.21*	*1,350.41*	–	*1,007.48*
Administration of trust funds	–	–	*28.00*	–
Interest	**1,483.08**	**3,558.87**	**5,764.41**	**8,604.61**
Loans, general purposes	*1,426.83*	*3,558.87*	*3,722.66*	*8,604.61*
Loans, public service enterprises	*56.25*	–	*2,041.75*	–
Loans, cemeteries	–	–	–	–
Outlays	**19,694.24**	**45,515.15**	**26,826.32**	**39,635.34**
Departmental	*19,694.24*	*45,515.15*	*21,046.34*	*39,635.34*
General government	–	67.00	–	–
Protection of persons and property	4,120.00	414.27	–	–
Health and sanitation	–	–	539.00	–
Highways	4,122.43	12,609.05	19,478.54	38,880.34
Charities	–	2,768.76	–	–
Schools	11,451.81	29,656.07	728.80	755.00
Libraries	–	–	–	–
Recreation	–	–	300.00	–
Unclassified	–	–	–	–
Public service enterprises	–	–	*5,779.98*	–
Electric light	–	–	–	–
Water	–	–	5,779.98	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**51,000.00**	**75,700.00**	**123,070.03**	**209,125.00**
From sinking funds	–	–	*35,000.00*	–
From revenue and other source	*1,000.00*	*4,700.00*	*7,100.00*	*22,150.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*50,000.00*	*71,000.00*	*80,000.00*	*186,975.00*
Warrants or orders, previous years	–	–	*970.03*	–
Transfers	–	–	**36,760.68**	–
To sinking funds from revenue	–	–	–	–
All other	–	–	*36,760.68*	–
Refunds	**570.09**	**1,006.01**	**193.81**	**476.18**
Agency, trust, and investment	**17,697.66**	**19,104.29**	**12,327.44**	**20,014.20**
Taxes and licenses for State	*10,846.97*	*11,943.00*	*8,211.47*	*12,879.00*
Taxes for county	*5,019.00*	*5,869.56*	*4,032.17*	*4,913.29*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,831.69*	*1,291.73*	*83.80*	*2,221.91*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$107,128.19	$107,356.11	$98,357.88	$119,153.16
Permanent debt (except from sinking funds)	1,000.00	4,700.00	7,100.00	22,150.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	19,694.24	45,515.15	26,826.32	39,635.34
Permanent debt from sinking funds	–	–	35,000.00	–
Bonds refunded, current year	–	–	–	–
Temporary loans	50,000.00	71,000.00	80,970.03	186,975.00
Transfers (except to sinking funds) and refunds	570.09	1,006.01	36,954.49	476.18
Agency, trust, and investment	17,697.66	19,104.29	12,327.44	20,014.20
Total payments	**$196,090.18**	**$248,681.56**	**$297,536.16**	**$388,403.88**
Balance on hand, including funds	*51,168.92*	*9,400.21*	*11,730.29*	*17,898.22*
GRAND TOTAL	**$247,259.10**	**$258,081.77**	**$309,266.45**	**$406,302.10**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hardwick POPULATION 3,085	Acushnet POPULATION 3,075	Ayer POPULATION 3,052	Holden POPULATION 2,970
REVENUE.	**$123,818.41**	**$89,383.80**	**$103,948.53**	**$128,800.14**
General	**111,447.47**	**80,822.79**	**88,243.99**	**100,771.34**
Taxes	*110,779.49*	*79,525.41*	*86,215.74*	*94,262.16*
Property, poll, and income	100,496.00	76,674.78	81,653.49	88,738.11
Corporation, bank, etc.	10,283.49	2,850.63	3,562.25	5,524.05
Licenses and permits	*75.00*	*60.75*	*898.67*	*39.00*
Fines and forfeits	*202.12*	*231.91*	*388.01*	*19.91*
Grants and gifts	*390.86*	*1,014.72*	*1,741.57*	*6,450.27*
For expenses	390.86	1,014.72	1,741.57	6,450.27
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**12,370.94**	**8,561.01**	**15,704.54**	**28,028.80**
Special assessments	–	–	*68.50*	*487.95*
To meet expenses	–	–	68.50	487.95
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*2,918.85*	*2,862.21*	*4,549.66*	*2,409.78*
General government	112.25	7.00	604.00	336.00
Protection of persons and property	53.49	46.38	75.88	521.19
Health and sanitation	–	–	138.50	61.63
Highways	–	625.80	320.30	–
Charities	24.25	2,061.09	2,074.38	744.43
Soldiers' benefits	48.00	48.00	183.00	360.00
Schools	2,079.78	–	1,119.60	252.25
Libraries	–	43.92	–	134.28
Recreation	–	–	30.00	–
Unclassified	601.08	30.02	4.00	–
Public service enterprises	–	*4,093.00*	*10,404.22*	*23,132.15*
Electric light	–	–	–	17,280.61
Water	–	4,093.00	10,404.22	5,851.54
All other	–	–	–	–
Cemeteries	*789.40*	*141.72*	–	*21.00*
Interest	*8,662.69*	*1,464.08*	*682.16*	*1,977.92*
On sinking funds	–	–	–	–
On trust and investment funds	8,198.66	439.77	–	–
All other	464.03	1,024.31	682.16	1,977.92
NON-REVENUE.	**$164,111.49**	**$138,805.72**	**$102,880.80**	**$133,551.81**
Offsets to outlays	**40,000.00**	**5,000.00**	**12,029.88**	**29,893.09**
Departmental	*40,000.00*	*5,000.00*	*12,029.88*	*25,125.00*
Public service enterprises	–	–	–	*4,768.09*
Cemeteries	–	–	–	–
Municipal indebtedness	**65,000.00**	**85,600.00**	**73,000.00**	**91,521.00**
Loans, general purposes	–	–	*6,000.00*	*39,500.00*
Loans, public service enterprises	–	–	*7,000.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*65,000.00*	*85,600.00*	*60,000.00*	*52,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	*21.00*
Transfers	**1,201.37**	–	**316.36**	–
From sinking funds	–	–	–	–
All other	*1,201.37*	–	*316.36*	–
Refunds	**771.80**	**4,488.69**	**903.41**	**126.70**
Agency, trust, and investment	**57,138.32**	**43,717.03**	**16,631.15**	**12,011.02**
Taxes and licenses for State	*10,153.58*	*9,318.00*	*11,362.38*	*8,379.00*
Taxes for county	*4,510.00*	*3,518.16*	*4,268.77*	*3,564.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*42,474.74*	*26,751.60*	*1,000.00*	*68.02*
All other	–	*4,129.27*	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$163,818.41	$94,383.80	$115,978.41	$158,693.23
Premiums	–	–	–	21.00
Municipal indebtedness	65,000.00	85,600.00	73,000.00	91,500.00
Transfers and refunds	1,973.17	4,488.69	1,219.77	126.70
Agency, trust, and investment	57,138.32	43,717.03	16,631.15	12,011.02
Total receipts	**$287,929.90**	**$228,189.52**	**$206,829.33**	**$262,351.95**
Balance on hand, including funds	*22,053.29*	*3,488.95*	*5,599.34*	*5,949.05*
GRAND TOTAL	**$309,983.19**	**$231,678.47**	**$212,428.67**	**$268,301.00**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Hardwick Population 3,085	Acushnet Population 3,075	Ayer Population 3,052	Holden Population 2,970
Maintenance	**$92,727.93**	**$77,704.40**	**$84,329.87**	**$105,276.61**
Departmental	*90,399.96*	*73,514.44*	*78,219.54*	*87,789.62*
General government	5,847.74	5,847.49	7,549.96	5,326.91
Protection of persons and property	4,283.91	1,938.84	13,561.33	5,790.76
Health and sanitation	2,455.97	2,116.05	2,253.78	2,504.26
Highways	17,154.65	9,423.00	14,044.83	17,587.24
Charities	3,226.52	5,240.86	4,907.80	2,669.59
Soldiers' benefits	48.00	189.00	676.20	634.00
Schools	49,318.81	46,146.95	31,943.21	48,704.11
Libraries	721.33	831.22	1,500.00	1,845.48
Recreation	411.87	–	741.43	350.05
Pensions	–	–	–	–
Unclassified	6,931.16	1,781.03	1,041.00	2,377.22
Public service enterprises	–	*4,053.56*	*6,110.33*	*17,356.49*
Electric light	–	–	–	15,683.72
Water	–	4,053.56	6,110.33	1,672.77
All other	–	–	–	–
Cemeteries	*2,322.97*	*136.40*	–	*130.50*
Administration of trust funds	*5.00*	–	–	–
Interest	**4,431.98**	**5,813.94**	**4,615.57**	**4,245.12**
Loans, general purposes	*4,431.98*	*5,813.94*	*3,060.57*	*2,943.68*
Loans, public service enterprises	–	–	*1,555.00*	*1,301.44*
Loans, cemeteries	–	–	–	–
Outlays	**55,658.12**	**15,636.58**	**32,959.77**	**90,730.34**
Departmental	*55,658.12*	*15,636.58*	*21,155.07*	*81,068.84*
General government	–	–	500.00	–
Protection of persons and property	450.00	–	–	–
Health and sanitation	331.00	–	–	–
Highways	53,129.62	15,636.58	18,782.53	56,240.63
Charities	–	–	–	–
Schools	247.50	–	1,619.88	23,635.21
Libraries		–	–	1,193.00
Recreation	1,500.00	–	252.66	–
Unclassified	–	–	–	–
Public service enterprises	–	–	*11,804.70*	*9,661.50*
Electric light	–	–	–	6,947.59
Water	–	–	11,804.70	2,713.91
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**76,500.00**	**80,350.00**	**72,050.00**	**41,200.00**
From sinking funds	–	–	–	–
From revenue and other sources	*11,500.00*	*4,750.00*	*12,050.00*	*4,200.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*65,000.00*	*75,600.00*	*60,000.00*	*37,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**1,201.37**	–	**316.36**	–
To sinking funds from revenue	–	–	–	–
All other	*1,201.37*	–	*316.36*	–
Refunds	**771.80**	**4,488.69**	**903.41**	**126.70**
Agency, trust, and investment	**56,648.31**	**44,825.16**	**16,631.15**	**12,011.02**
Taxes and licenses for State	*10,153.58*	*9,318.00*	*11,362.38*	*8,379.00*
Taxes for county	*4,510.00*	*3,518.16*	*4,268.77*	*3,564.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*41,984.73*	*27,859.73*	*1,000.00*	*68.02*
All other	–	*4,129.27*	–	–

RECAPITULATION.				
Maintenance and interest	$97,159.91	$83,518.34	$88,945.44	$109,521.73
Permanent debt (except from sinking funds)	11,500.00	4,750.00	12,050.00	4,200.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	55,658.12	15,636.58	32,959.77	90,730.34
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	65,000.00	75,600.00	60,000.00	37,000.00
Transfers (except to sinking funds) and refunds	1,973.17	4,488.69	1,219.77	126.70
Agency, trust, and investment	56,648.31	44,825.16	16,631.15	12,011.02
Total payments	**$287,939.51**	**$228,818.77**	**$211,806.13**	**$253,589.79**
Balance on hand, including funds	*22,043.68*	*2,859.70*	*622.54*	*14,711.21*
GRAND TOTAL	**$309,983.19**	**$231,678.47**	**$212,428.67**	**$268,301.00**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Medway POPULATION 2,956	West Bridgewater POPULATION 2,908	Seekonk POPULATION 2,898	Wrentham POPULATION 2,808
REVENUE.	**$101,415.98**	**$107,249.72**	**$79,410.19**	**$77,216.45**
General	**81,057.99**	**84,614.87**	**73,897.10**	**68,539.63**
Taxes	*72,305.45*	*74,810.74*	*72,261.34*	*64,862.66*
Property, poll, and income	67,764.96	73,145.24	71,609.07	61,275.63
Corporation, bank, etc.	4,540.49	1,665.50	652.27	3,587.03
Licenses and permits	*218.00*	*129.00*	*68.00*	*169.00*
Fines and forfeits	*618.40*	*228.00*	*243.25*	*178.28*
Grants and gifts	*7,877.60*	*9,447.13*	*1,324.51*	*3,329.69*
For expenses	7,877.60	9,447.13	1,324.51	3,329.69
For outlays	–	–	–	–
All other	*38.54*	–	–	–
Commercial	**20,357.99**	**22,634.85**	**5,513.09**	**8,676.82**
Special assessments	–	–	–	*120.00*
To meet expenses	–	–	–	120.00
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*8,518.42*	*4,800.72*	*4,211.49*	*3,417.94*
General government	–	560.00	–	239.25
Protection of persons and property	46.78	2,137.84	106.80	105.96
Health and sanitation	90.71	75.14	486.20	–
Highways	55.81	–	–	–
Charities	3,919.69	1,273.60	3,373.95	2,167.62
Soldiers' benefits	1,552.00	690.00	120.00	576.00
Schools	2,688.59	19.20	105.94	263.49
Libraries	31.20	24.94	–	65.62
Recreation	–	20.00	–	–
Unclassified	133.64	–	18.60	–
Public service enterprises	*10,429.99*	*15,617.63*	–	*4,429.87*
Electric light	–	–	–	–
Water	10,429.99	15,617.63	–	4,429.87
All other	–	–	–	–
Cemeteries	*240.53*	–	–	–
Interest	*1,169.05*	*2,216.50*	*1,301.60*	*709.01*
On sinking funds	–	–	–	–
On trust and investment funds	354.85	1,043.87	359.04	321.25
All other	814.20	1,172.63	942.56	387.76
NON-REVENUE.	**$90,212.34**	**$63,979.31**	**$57,534.45**	**$62,863.96**
Offsets to outlays	**9,848.76**	**10,000.00**	**5,899.47**	**18,533.78**
Departmental	*8,817.96*	*10,000.00*	*5,899.47*	*18,533.78*
Public service enterprises	*1,030.80*	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**67,000.00**	**37,000.00**	**40,000.00**	**34,943.30**
Loans, general purposes	*6,000.00*	*17,000.00*	–	–
Loans, public service enterprises	*1,000.00*	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*60,000.00*	*20,000.00*	*40,000.00*	*34,400.00*
Unpaid warrants or orders, current year	–	–	–	*543.30*
Premiums	–	–	–	–
Transfers	–	**2,491.20**	–	–
From sinking funds	–	–	–	–
All other	–	*2,491.20*	–	–
Refunds	**263.45**	**599.99**	**213.06**	**25.21**
Agency, trust, and investment	**13,100.13**	**13,888.12**	**11,421.92**	**9,361.67**
Taxes and licenses for State	*8,184.00*	*7,401.00*	*8,571.00*	*6,135.95*
Taxes for county	*4,211.37*	*3,615.40*	*2,850.92*	*3,225.72*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*704.76*	*2,871.72*	–	–
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$111,264.74	$117,249.72	$85,309.66	$95,750.23
Premiums	–	–	–	–
Municipal indebtedness	67,000.00	37,000.00	40,000.00	34,943.30
Transfers and refunds	263.45	3,091.19	213.06	25.21
Agency, trust, and investment	13,100.13	13,888.12	11,421.92	9,361.67
Total receipts	**$191,628.32**	**$171,229.03**	**$136,944.64**	**$140,080.41**
Balance on hand, including funds	*15,717.53*	*8,464.58*	*3,581.76*	*9,069.39*
GRAND TOTAL	**$207,345.85**	**$179,693.61**	**$140,526.40**	**$149,149.80**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Medway Population 2,956	West Bridgewater Population 2,908	Seekonk Population 2,898	Wrentham Population 2,808
Maintenance	**$88,382.10**	**$80,330.55**	**$61,476.31**	**$59,420.45**
Departmental	*81,553.73*	*72,603.68*	*61,476.31*	*55,380.60*
General government	4,251.41	6,834.96	2,675.77	5,013.71
Protection of persons and property	5,819.81	6,942.21	2,444.46	6,779.88
Health and sanitation	3,613.64	3,523.07	2,691.28	2,270.83
Highways	18,806.10	5,408.21	8,420.63	8,921.67
Charities	9,754.47	2,627.19	6,205.31	6,492.75
Soldiers' benefits	3,284.00	1,041.40	204.00	598.00
Schools	34,749.26	43,985.99	38,305.66	22,364.50
Libraries	559.41	1,310.01	260.45	1,499.43
Recreation	–	49.65	–	226.03
Pensions	–	–	–	–
Unclassified	715.63	880.99	268.75	1,213.80
Public service enterprises	*6,587.84*	*7,683.87*	–	*4,039.85*
Electric light	–	–	–	–
Water	6,587.84	7,683.87	–	4,039.85
All other	–	–	–	–
Cemeteries	*240.53*	*43.00*	–	–
Administration of trust funds	–	–	–	–
Interest	**5,517.61**	**4,847.96**	**1,932.86**	**1,945.11**
Loans, general purposes	*2,409.86*	*1,960.36*	*1,932.86*	*557.11*
Loans, public service enterprises	*3,107.75*	*2,887.60*	–	*1,388.00*
Loans, cemeteries	–	–	–	–
Outlays	**17,654.49**	**31,790.81**	**8,211.14**	**28,342.98**
Departmental	*14,702.09*	*30,134.93*	*8,211.14*	*27,145.80*
General government	–	325.00	–	–
Protection of persons and property	3,900.00	187.50	–	–
Health and sanitation	–	–	–	–
Highways	10,558.13	29,572.43	7,554.22	27,145.80
Charities	243.96	–	–	–
Schools	–	50.00	271.92	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	385.00	–
Public service enterprises	*2,952.40*	*1,655.88*	–	*1,197.18*
Electric light	–	–	–	–
Water	2,952.40	1,655.88	–	1,197.18
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**72,000.00**	**33,700.00**	**47,000.00**	**37,100.00**
From sinking funds	–	–	–	–
From revenue and other sources	*7,000.00*	*8,700.00*	*3,000.00*	*2,700.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*65,000.00*	*25,000.00*	*44,000.00*	*34,400.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	**2,491.20**	–	–
To sinking funds from revenue	–	–	–	–
All other	–	*2,491.20*	–	–
Refunds	**263.45**	**599.99**	**213.06**	**25.21**
Agency, trust, and investment	**13,454.98**	**12,440.79**	**11,421.92**	**9,386.47**
Taxes and licenses for State	*8,184.00*	*7,401.00*	*8,571.00*	*6,135.95*
Taxes for county	*4,211.37*	*3,615.40*	*2,850.92*	*3,225.72*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,059.61*	*1,424.39*	–	*24.80*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$93,899.71	$85,178.51	$63,409.17	$61,365.56
Permanent debt (except from sinking funds)	7,000.00	8,700.00	3,000.00	2,700.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	17,654.49	31,790.81	8,211.14	28,342.98
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	65,000.00	25,000.00	44,000.00	34,400.00
Transfers (except to sinking funds) and refunds	263.45	3,091.19	213.06	25.21
Agency, trust, and investment	13,454.98	12,440.79	11,421.92	9,386.47
Total payments	**$197,272.63**	**$166,201.30**	**$130,255.29**	**$136,220.22**
Balance on hand, including funds	*10,073.22*	*13,492.31*	*10,271.11*	*12,929.58*
GRAND TOTAL	**$207,345.85**	**$179,693.61**	**$140,526.40**	**$149,149.80**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Deerfield POPULATION 2,803	Nantucket POPULATION 2,797	Hadley POPULATION 2,784	Wilbraham POPULATION 2,780
REVENUE.	**$83,814.84**	**$149,698.29**	**$87,694.03**	**$71,699.91**
General	**81,073.73**	**138,582.79**	**82,723.16**	**68,778.19**
Taxes	*80,218.82*	*134,052.71*	*76,830.84*	*63,826.77*
Property, poll, and income	78,118.32	131,379.65	75,671.43	59,254.73
Corporation, bank, etc.	2,100.50	2,673.06	1,159.41	4,572.04
Licenses and permits	*111.00*	*206.50*	*24.00*	*33.50*
Fines and forfeits	*331.03*	*1,479.23*	*455.00*	*129.06*
Grants and gifts	*412.88*	*2,844.35*	*5,413.32*	*4,788.86*
For expenses	412.88	2,844.35	5,388.32	4,788.86
For outlays	–	–	25.00	–
All other	–	–	–	–
Commercial	**2,741.11**	**11,115.50**	**4,970.87**	**2,921.72**
Special assessments	*571.98*	*791.49*	–	–
To meet expenses	–	–	–	–
To meet outlays	571.98	791.49	–	–
Privileges	–	*350.00*	–	–
Departmental	*1,051.82*	*4,657.44*	*3,272.66*	*2,235.31*
General government	65.10	234.50	65.00	–
Protection of persons and property	174.30	8.00	213.43	100.89
Health and sanitation	41.50	466.25	–	64.29
Highways	75.91	58.65	650.50	70.31
Charities	3.06	3,068.26	1,346.11	1,221.10
Soldiers' benefits	676.00	754.00	–	58.00
Schools	15.95	54.78	721.48	616.98
Libraries	–	–	46.01	42.40
Recreation	–	–	–	–
Unclassified	–	13.00	230.13	61.34
Public service enterprises	–	*4,244.65*	–	–
Electric light	–	–	–	–
Water	–	4,244.65	–	–
All other	–	–	–	–
Cemeteries	–	*32.77*	*458.31*	*13.00*
Interest	*1,117.31*	*1,039.15*	*1,239.90*	*673.41*
On sinking funds	–	–	–	–
On trust and investment funds	–	424.68	1.36	194.92
All other	1,117.31	614.47	1,238.54	478.49
NON-REVENUE.	**$120,106.25**	**$129,838.37**	**$84,669.02**	**$108,205.28**
Offsets to outlays	–	**10,141.60**	**800.00**	**9,989.04**
Departmental	–	*10,141.60*	*800.00*	*9,989.04*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**99,199.62**	**95,000.00**	**67,907.95**	**86,500.00**
Loans, general purposes	*45,000.00*	–	–	*10,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*54,000.00*	*95,000.00*	*67,000.00*	*76,500.00*
Unpaid warrants or orders, current year	–	–	*907.95*	–
Premiums	*199.62*	–	–	–
Transfers	–	**150.41**	–	**362.17**
From sinking funds	–	–	–	–
All other	–	*150.41*	–	*362.17*
Refunds	**290.16**	**94.68**	**1,113.51**	**607.19**
Agency, trust, and investment	**20,616.47**	**24,451.68**	**14,847.56**	**10,746.88**
Taxes and licenses for State	*11,830.45*	*15,354.27*	*8,274.25*	*7,755.00*
Taxes for county	*8,777.94*	*8,150.00*	*4,887.55*	*2,805.11*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*8.08*	*947.41*	*1,685.76*	*186.77*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$83,814.84	$159,839.89	$88,494.03	$81,688.95
Premiums	199.62	–	–	–
Municipal indebtedness	99,000.00	95,000.00	67,907.95	86,500.00
Transfers and refunds	290.16	245.09	1,113.51	969.36
Agency, trust, and investment	20,616.47	24,451.68	14,847.56	10,746.88
Total receipts	**$203,921.09**	**$279,536.66**	**$172,363.05**	**$179,905.19**
Balance on hand, including funds	*14,935.71*	*12.30*	*3,058.82*	*11,849.67*
GRAND TOTAL	**$218,856.80**	**$279,548.96**	**$175,421.87**	**$191,754.86**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Deerfield Population 2,803	Nantucket Population 2,797	Hadley Population 2,784	Wilbraham Population 2,780
Maintenance	**$84,088.00**	**$108,178.53**	**$73,239.97**	**$60,257.76**
Departmental	*83,868.39*	*102,417.21*	*72,395.60*	*60,104.26*
General government	5,159.83	7,298.79	3,949.32	2,204.74
Protection of persons and property	2,303.35	19,772.29	2,254.36	4,006.82
Health and sanitation	2,496.52	6,373.33	1,585.54	1,642.50
Highways	16,397.54	22,229.53	13,771.65	10,490.90
Charities	1,375.19	9,370.12	3,541.52	4,564.83
Soldiers' benefits	1,299.00	1,040.00	–	515.04
Schools	52,395.91	31,784.52	45,738.44	35,131.28
Libraries	1,284.35	2,950.00	1,085.77	1,032.90
Recreation	150.00	36.10	–	15.00
Pensions	–	–	–	–
Unclassified	1,006.70	1,562.53	469.00	500.25
Public service enterprises	–	*5,695.94*	–	–
Electric light	–	–	–	–
Water	–	5,695.94	–	–
All other	–	–	–	–
Cemeteries	*219.61*	*65.38*	*844.37*	*153.50*
Administration of trust funds	–	–	–	–
Interest	**2,716.12**	**2,802.51**	**5,817.95**	**1,233.42**
Loans, general purposes	*2,716.12*	*2,802.51*	*5,817.95*	*1,233.42*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**31,767.84**	**28,915.53**	**9,502.94**	**29,625.66**
Departmental	*31,767.84*	*28,915.53*	*9,502.94*	*29,625.66*
General government	302.38	–	–	–
Protection of persons and property	386.70	–	–	–
Health and sanitation	–	942.21	–	–
Highways	2,706.76	27,973.32	602.94	20,424.14
Charities	–	–	–	–
Schools	28,372.00	–	8,900.00	9,201.52
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**46,000.00**	**101,150.00**	**55,460.00**	**85,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*2,000.00*	*6,000.00*	[1] *10,460.00*	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*44,000.00*	*95,150.00*	*45,000.00*	*85,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	**150.41**	–	**362.17**
To sinking funds from revenue	–	–	–	–
All other	–	*150.41*	–	*362.17*
Refunds	**290.16**	**94.68**	**1,113.51**	**607.19**
Agency, trust, and investment	**20,616.47**	**24,851.86**	**13,848.92**	**10,732.19**
Taxes and licenses for State	*11,830.45*	*15,354.27*	*8,274.25*	*7,755.00*
Taxes for county	*8,777.94*	*8,150.00*	*4,887.55*	*2,805.11*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*8.08*	*1,347.59*	*687.12*	*172.08*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$86,804.12	$110,981.04	$79,057.92	$61,491.18
Permanent debt (except from sinking funds)	2,000.00	6,000.00	[1] 10,460.00	–
Sinking funds requirements from revenue	–	–	–	–
Outlays	31,767.84	28,915.53	9,502.94	29,625.66
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	44,000.00	95,150.00	45,000.00	85,000.00
Transfers (except to sinking funds) and refunds	290.16	245.09	1,113.51	969.36
Agency, trust, and investment	20,616.47	24,851.86	13,848.92	10,732.19
Total payments	**$185,478.59**	**$266,143.52**	**$158,983.29**	**$187,818.39**
Balance on hand, including funds	*33,378.21*	*13,405.44*	*16,438.58*	*3,936.47*
GRAND TOTAL	**$218,856.80**	**$279,548.96**	**$175,421.87**	**$191,754.86**

[1] Includes $960 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hopedale POPULATION 2,777	Holliston POPULATION 2,707	Lenox POPULATION 2,691	Hatfield POPULATION 2,651
REVENUE.	**$160,408.88**	**$86,152.27**	**$146,783.37**	**$89,687.36**
General	**148,742.93**	**75,834.09**	**140,081.48**	**78,965.84**
Taxes	*148,468.71*	*70,802.85*	*139,345.99*	*70,875.28*
Property, poll, and income	50,171.94	68,842.96	131,983.12	64,495.92
Corporation, bank, etc.	98,296.77	1,959.89	7,362.87	6,379.36
Licenses and permits	*22.00*	*2.00*	*56.50*	*47.00*
Fines and forfeits	–	*28.49*	*479.79*	*401.00*
Grants and gifts	*252.22*	*5,000.75*	*199.20*	*7,642.56*
For expenses	252.22	5,000.75	199.20	7,642.56
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**11,665.95**	**10,318.18**	**6,701.89**	**10,721.52**
Special assessments	*220.00*	*553.38*	–	*132.00*
To meet expenses	220.00	553.38	–	–
To meet outlays	–	–	–	132.00
Privileges	–	–	–	–
Departmental	*5,545.12*	*8,754.61*	*5,777.54*	*1,412.30*
General government	1,777.98	365.00	3,520.30	579.50
Protection of persons and property	524.94	754.13	48.00	27.54
Health and sanitation	–	–	–	7.14
Highways	1,275.73	–	335.50	156.42
Charities	90.00	5,690.04	458.20	–
Soldiers' benefits	198.00	720.00	78.00	48.00
Schools	453.77	1,106.62	1,263.00	571.00
Libraries	183.70	118.82	–	22.70
Recreation	1,041.00	–	–	–
Unclassified	–	–	74.54	–
Public service enterprises	–	–	*7.20*	*5,882.90*
Electric light	–	–	–	–
Water	–	–	–	5,882.90
All other	–	–	7.20	–
Cemeteries	*8.45*	–	*406.31*	*107.28*
Interest	*5,892.38*	*1,010.19*	*610.84*	*3,187.04*
On sinking funds	–	–	–	1,646.67
On trust and investment funds	2,122.07	54.74	180.82	207.34
All other	3,770.31	955.45	330.02	1,333.03
NON-REVENUE.	**$29,449.29**	**$76,797.68**	**$151,184.17**	**$94,688.80**
Offsets to outlays	–	**9,607.42**	**1,202.70**	**5,060.04**
Departmental	–	*9,607.42*	*1,202.70*	*5,060.04*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	–	**55,000.00**	**120,000.00**	**74,000.00**
Loans, general purposes	–	–	*25,000.00*	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*55,000.00*	*95,000.00*	*74,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**1,947.50**	–	**180.82**	**1,264.60**
From sinking funds	–	–	–	–
All other	*1,947.50*	–	*180.82*	*1,264.60*
Refunds	**117.00**	**4.09**	**167.15**	**51.04**
Agency, trust, and investment	**27,384.79**	**12,186.17**	**29,633.50**	**14,313.12**
Taxes and licenses for State	*17,882.15*	*8,451.00*	*17,864.46*	*8,265.00*
Taxes for county	*9,383.00*	*3,735.17*	*11,360.73*	*4,793.55*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*119.64*	–	*408.31*	*1,254.57*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$160,408.88	$95,759.69	$147,986.07	$94,747.40
Premiums	–	–	–	–
Municipal indebtedness	–	55,000.00	120,000.00	74,000.00
Transfers and refunds	2,064.50	4.09	347.97	1,315.64
Agency, trust, and investment	27,384.79	12,186.17	29,633.50	14,313.12
Total receipts	**$189,858.17**	**$162,949.95**	**$297,967.54**	**$184,376.16**
Balance on hand, including funds	*95,026.79*	*7,310.35*	*12,596.04*	*14,358.01*
GRAND TOTAL	**$284,884.96**	**$170,260.30**	**$310,563.58**	**$198,734.17**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Hopedale Population 2,777	Holliston Population 2,707	Lenox Population 2,691	Hatfield Population 2,651
Maintenance	**$108,993.58**	**$82,373.37**	**$132,100.95**	**$64,957.15**
Departmental	*108,933.18*	*82,373.37*	*130,658.16*	*63,490.56*
General government	9,228.19	6,147.14	13,003.93	2,444.13
Protection of persons and property	21,018.20	11,408.25	11,286.01	1,939.44
Health and sanitation	1,358.06	1,908.00	8,673.84	671.70
Highways	13,793.41	17,074.25	26,257.27	12,301.08
Charities	3,916.95	11,522.97	7,056.64	1,168.95
Soldiers' benefits	208.00	1,118.10	48.00	5.00
Schools	49,189.20	30,428.18	61,177.19	43,431.37
Libraries	5,473.65	1,372.63	199.20	869.74
Recreation	4,197.03	–	528.50	–
Pensions	–	–	–	–
Unclassified	550.49	1,393.85	2,427.58	659.15
Public service enterprises	–	–	–	*1,255.81*
Electric light	–	–	–	–
Water	–	–	–	1,255.81
All other	–	–	–	–
Cemeteries	*56.40*	–	*1,442.79*	*210.78*
Administration of trust funds	*4.00*	–	–	–
Interest	–	**2,539.14**	**2,780.77**	**6,213.75**
Loans, general purposes	–	*2,539.14*	*2,780.77*	*4,213.75*
Loans, public service enterprises	–	–	–	*2,000.00*
Loans, cemeteries	–	–	–	–
Outlays	**55,482.14**	**17,181.25**	**33,231.23**	**21,384.90**
Departmental	*55,482.14*	*17,181.25*	*33,231.23*	*20,907.62*
General government	–	–	–	–
Protection of persons and property	–	1,285.00	600.00	–
Health and sanitation	–	–	200.00	48.00
Highways	53,385.63	14,839.30	27,173.95	20,189.42
Charities	–	350.00	–	–
Schools	679.95	653.70	5,257.28	670.20
Libraries	–	–	–	–
Recreation	1,416.56	53.25	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	*477.28*
Electric light	–	–	–	–
Water	–	–	–	477.28
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	–	**31,750.00**	**100,000.00**	**71,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	*1,750.00*	*5,000.00*	*7,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*30,000.00*	*95,000.00*	*64,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**1,947.50**	–	**180.82**	**1,264.60**
To sinking funds from revenue	–	–	–	*918.00*
All other	*1,947.50*	–	*180.82*	*346.60*
Refunds	**117.00**	**4.09**	**167.15**	**51.04**
Agency, trust, and investment	**27,380.04**	**12,186.17**	**29,633.50**	**20,083.13**
Taxes and licenses for State	*17,882.15*	*8,451.00*	*17,864.46*	*8,265.00*
Taxes for county	*9,383.00*	*3,735.17*	*11,360.73*	*4,793.55*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*114.89*	–	*408.31*	*7,024.58*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$108,993.58	$84,912.51	$134,881.72	$71,170.90
Permanent debt (except from sinking funds)	–	1,750.00	5,000.00	7,000.00
Sinking fund requirements from revenue	–	–	–	918.00
Outlays	55,482.14	17,181.25	33,231.23	21,384.90
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	–	30,000.00	95,000.00	64,000.00
Transfers (except to sinking funds) and refunds	2,064.50	4.09	347.97	397.64
Agency, trust, and investment	27,380.04	12,186.17	29,633.50	20,083.13
Total payments	**$193,920.26**	**$146,034.02**	**$298,094.42**	**$184,954.57**
Balance on hand, including funds	*90,964.70*	*24,226.28*	*12,469.16*	*13,779.60*
GRAND TOTAL	**$284,884.96**	**$170,260.30**	**$310,563.58**	**$198,734.17**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Groveland POPULATION 2,650	Cohasset POPULATION 2,639	Longmeadow POPULATION 2,618	North Brookfield POPULATION 2,610
REVENUE.	**$86,275.51**	**$228,091.87**	**$168,397.74**	**$84,779.29**
General	**61,502.80**	**212,002.23**	**146,262.98**	**60,595.61**
Taxes	*57,460.16*	*211,329.72*	*145,518.02*	*56,501.45*
Property, poll, and income	56,933.95	201,108.40	142,917.46	45,862.75
Corporation, bank, etc.	526.21	10,221.32	2,600.56	10,638.70
Licenses and permits	*111.50*	*241.15*	*68.50*	*53.00*
Fines and forfeits	*132.50*	*24.15*	*140.00*	*189.25*
Grants and gifts	*3,798.64*	*407.21*	*536.46*	*3,851.91*
For expenses	3,798.64	407.21	536.46	3,851.91
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**24,772.71**	**16,089.64**	**22,134.76**	**24,183.68**
Special assessments	*492.53*	*3,522.36*	*3,192.55*	*132.89*
To meet expenses	492.53	3,522.36	–	132.89
To meet outlays	–	–	3,192.55	–
Privileges	–	–	–	–
Departmental	*3,623.36*	*7,835.78*	*1,471.55*	*8,564.36*
General government	–	1,327.60	164.53	1,539.00
Protection of persons and property	622.97	446.91	13.98	148.03
Health and sanitation	63.57	297.71	–	–
Highways	363.03	45.62	89.65	68.50
Charities	1,180.00	3,294.43	–	5,065.02
Soldiers' benefits	930.00	484.50	288.00	456.00
Schools	207.45	1,804.49	817.65	1,150.49
Libraries	133.34	23.24	–	126.07
Recreation	15.00	29.00	97.24	–
Unclassified	108.00	82.28	.50	11.25
Public service enterprises	*18,860.89*	*125.00*	*11,524.06*	*12,571.06*
Electric light	13,536.07	–	–	–
Water	5,324.82	–	11,524.06	12,571.06
All other	–	125.00	–	–
Cemeteries	*1,080.41*	*281.64*	–	*684.00*
Interest	*715.52*	*4,324.86*	*5,946.60*	*2,231.37*
On sinking funds	–	–	1,464.25	–
On trust and investment funds	121.25	2,163.83	–	2,032.95
All other	594.27	2,161.03	4,482.35	198.42
NON-REVENUE.	**$56,405.86**	**$148,258.37**	**$254,703.81**	**$51,774.37**
Offsets to outlays	–	–	**63,505.44**	**902.00**
Departmental	–	–	*60,430.33*	*902.00*
Public service enterprises	–	–	*3,075.11*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**45,000.00**	**120,000.00**	**162,000.00**	**34,000.00**
Loans, general purposes	–	–	*32,000.00*	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*45,000.00*	*120,000.00*	*130,000.00*	*34,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**121.25**	**1,131.87**	–	**2,475.00**
From sinking funds	–	–	–	–
All other	*121.25*	*1,131.87*	–	*2,475.00*
Refunds	**400.64**	**230.28**	**830.30**	**1,247.55**
Agency, trust, and investment	**10,883.97**	**26,896.22**	**28,368.07**	**13,149.82**
Taxes and licenses for State	*5,793.00*	*16,332.25*	*13,402.89*	*8,034.10*
Taxes for county	*2,968.43*	*10,035.57*	*5,490.86*	*3,346.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,122.54*	*528.40*	*9,474.32*	*1,769.72*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$86,275.51	$228,091.87	$231,903.18	$85,681.29
Premiums	–	–	–	–
Municipal indebtedness	45,000.00	120,000.00	162,000.00	34,000.00
Transfers and refunds	521.89	1,362.15	830.30	3,722.55
Agency, trust, and investment	10,883.97	26,896.22	28,368.07	13,149.82
Total receipts	**$142,681.37**	**$376,350.24**	**$423,101.55**	**$136,553.66**
Balance on hand, including funds	*8,322.86*	*4,672.39*	*124,251.78*	*5,329.53*
GRAND TOTAL	**$151,004.23**	**$381,022.63**	**$547,353.33**	**$141,883.19**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Groveland Population 2,650	Cohasset Population 2,639	Longmeadow Population 2,618	North Brookfield Population 2,610
Maintenance	**$75,702.05**	**$192,703.75**	**$111,471.17**	**$71,211.24**
Departmental	*60,512.78*	*191,857.18*	*105,679.12*	*62,978.50*
General government	3,548.24	14,827.49	8,943.91	4,187.71
Protection of persons and property	6,344.25	38,028.73	8,329.17	4,619.34
Health and sanitation	596.60	8,783.32	6,128.40	1,910.07
Highways	12,689.20	49,688.38	20,460.75	12,275.11
Charities	5,355.89	14,192.51	771.11	9,784.55
Soldiers' benefits	836.00	1,483.93	372.00	412.00
Schools	29,330.83	56,454.89	57,051.08	26,524.29
Libraries	1,203.26	3,512.73	988.71	2,160.49
Recreation	10.00	2,731.91	1,613.12	91.00
Pensions	–	–	–	–
Unclassified	598.51	2,153.29	1,020.87	1,013.94
Public service enterprises	*13,897.43*	*350.27*	*5,792.05*	*7,233.59*
Electric light	11,128.53	–	–	–
Water	2,768.90	–	5,792.05	7,233.59
All other	–	350.27	–	–
Cemeteries	*1,291.84*	*483.25*	–	*999.15*
Administration of trust funds	–	*13.05*	–	–
Interest	**3,791.45**	**4,530.06**	**15,400.39**	**1,508.10**
Loans, general purposes	*1,623.95*	*4,530.06*	*14,040.39*	*1,268.10*
Loans, public service enterprises	*2,167.50*	–	*1,360.00*	*240.00*
Loans, cemeteries	–	–	–	–
Outlays	**1,905.15**	**8,676.02**	**218,969.27**	**2,160.00**
Departmental	–	*8,676.02*	*211,574.84*	*2,050.00*
General government	–	1,000.00	–	–
Protection of persons and property	–	1,970.66	115.97	–
Health and sanitation	–	1,575.36	8,605.69	–
Highways	–	340.00	91,657.96	450.00
Charities	–	–	–	–
Schools	–	3,790.00	108,697.84	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	2,497.38	1,600.00
Public service enterprises	*1,905.15*	–	*7,394.43*	*110.00*
Electric light	1,905.15	–	–	–
Water	–	–	7,394.43	110.00
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**55,650.00**	**139,007.11**	**146 100.00**	**41,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*5,650.00*	*9,007.11*	*21,100.00*	*3,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*50,000.00*	*130,000.00*	*125,000.00*	*38,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**121.25**	**1,131.87**	–	**2,475.00**
To sinking funds from revenue	–	–	–	–
All other	*121.25*	*1,131.87*	–	*2,475.00*
Refunds	**400.64**	**230.28**	**830.30**	**1,247.55**
Agency, trust, and investment	**10,883.97**	**27,424.61**	**28,150.97**	**13,157.77**
Taxes and licenses for State	*5,793.00*	*16,332.25*	*13,402.89*	*8,034.10*
Taxes for county	*2,968.43*	*10,035.57*	*5,490.86*	*3,346.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,122.54*	*1,056.79*	*9,257.22*	*1,777.67*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$79,493.50	$197,233.81	$126,871.56	$72,719.34
Permanent debt (except from sinking funds)	5,650.00	9,007.11	21,100.00	3,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	1,905.15	8,676.02	218,969.27	2,160.00
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	50,000.00	130,000.00	125,000.00	38,000.00
Transfers (except to sinking funds) and refunds	521.89	1,362.15	830.30	3,722.55
Agency, trust, and investment	10,883.97	27,424.61	28,150.97	13,157.77
Total payments	**$148,454.51**	**$373,703.70**	**$520,922.10**	**$132,759.66**
Balance on hand, including funds	*2,549.72*	*7,318.93*	*26,431.23*	*9,123.53*
GRAND TOTAL	**$151,004.23**	**$381,022.63**	**$547,353.33**	**$141,883.19**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wilmington POPULATION 2,581	Sutton POPULATION 2,578	Hanover POPULATION 2,575	Dighton POPULATION 2,574
REVENUE.	**$90,576.38**	**$73,117.31**	**$90,862.74**	**$100,324.69**
General	**81,211.68**	**64,660.62**	**80,583.55**	**97,355.63**
Taxes	*76,303.97*	*56,010.50*	*75,970.10*	*96,692.35*
Property, poll, and income	75,540.15	50,910.10	70,740.85	88,515.90
Corporation, bank, etc.	763.82	5,100.40	5,229.25	8,076.45
Licenses and permits	*371.50*	*80.00*	*318.00*	*185.00*
Fines and forfeits	*523.50*	*12.10*	*152.61*	*132.35*
Grants and gifts	*4,012.71*	*8,558.02*	*4,094.41*	*445.93*
For expenses	4,012.71	8,558.02	4,094.41	445.93
For outlays	–	–	–	–
All other	–	–	*48.43*	–
Commercial	**9,364.70**	**8,456.69**	**10,279.19**	**2,969.06**
Special assessments	*678.26*	–	*672.44*	–
To meet expenses	678.26	–	672.44	–
To meet outlays	–	–	–	–
Privileges	–	–	–	*6.00*
Departmental	*5,384.94*	*7,432.32*	*5,811.38*	*2,146.12*
General government	79.00	71.70	15.00	42.00
Protection of persons and property	2,633.82	–	2,377.82	32.81
Health and sanitation	1.25	–	315.00	273.00
Highways	47.55	–	132.00	103.00
Charities	1,376.95	5,947.07	1,279.45	1,049.05
Soldiers' benefits	402.00	666.00	1,056.50	376.00
Schools	776.20	729.30	–	198.36
Libraries	67.17	–	71.00	71.90
Recreation	–	–	–	–
Unclassified	1.00	18.25	564.61	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*407.50*	*310.75*	*601.06*	–
Interest	*2,894.00*	*713.62*	*3,194.31*	*816.94*
On sinking funds	–	–	–	–
On trust and investment funds	356.14	682.68	1,743.87	118.73
All other	2,537.86	30.94	1,450.44	698.21
NON-REVENUE.	**$111,479.91**	**$56,511.89**	**$86,139.97**	**$61,819.90**
Offsets to outlays	**4,000.00**	**5,000.00**	**1,500.00**	**12,000.00**
Departmental	*4,000.00*	*5,000.00*	*1,500.00*	*12,000.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**94,000.00**	**30,000.00**	**66,000.00**	**36,000.00**
Loans, general purposes	–	*5,000.00*	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*94,000.00*	*25,000.00*	*66,000.00*	*36,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**1,859.39**	**134.43**	**181.60**	–
From sinking funds	–	–	–	–
All other	*1,859.39*	*134.43*	*181.60*	–
Refunds	**14.46**	**253.68**	**2,319.30**	**102.05**
Agency, trust, and investment	**11,606.06**	**21,123.78**	**16,139.07**	**13,717.85**
Taxes and licenses for State	*7,623.00*	*7,098.00*	*8,127.00*	*9,531.00*
Taxes for county	*3,430.26*	*2,909.00*	*4,157.57*	*3,639.47*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*552.80*	*11,116.78*	*3,854.50*	*547.38*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$94,576.38	$78,117.31	$92,362.74	$112,324.69
Premiums	–	–	–	–
Municipal indebtedness	94,000.00	30,000.00	66,000.00	36,000.00
Transfers and refunds	1,873.85	388.11	2,500.90	102.05
Agency, trust, and investment	11,606.06	21,123.78	16,139.07	13,717.85
Total receipts	**$202,056.29**	**$129,629.20**	**$177,002.71**	**$162,144.59**
Balance on hand, including funds	*2,213.05*	*5,436.34*	*428.02*	*12,837.64*
GRAND TOTAL	**$204,269.34**	**$135,065.54**	**$177,430.73**	**$174,982.23**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Wilmington Population 2,581	Sutton Population 2,578	Hanover Population 2,575	Dighton Population 2,574
Maintenance	**$86,442.39**	**$60,143.83**	**$73,897.74**	**$68,062.73**
Departmental	*85,391.53*	*59,488.05*	*72,825.54*	*68,042.73*
General government	6,322.66	4,218.66	5,986.71	4,482.13
Protection of persons and property	12,282.81	1,793.56	6,951.24	3,912.93
Health and sanitation	1,666.30	1,157.49	2,411.52	2,820.18
Highways	21,237.71	9,042.17	15,773.20	10,840.08
Charities	3,204.45	11,352.82	9,007.21	3,253.26
Soldiers' benefits	1,034.00	947.00	1,016.00	510.00
Schools	37,510.57	29,393.62	28,206.82	40,652.21
Libraries	731.63	597.40	1,620.81	1,173.14
Recreation	287.48	–	–	–
Pensions	–	–	–	–
Unclassified	1,113.92	985.33	1,852.03	398.80
Public service enterprises	–	–	–	*20.00*
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	20.00
Cemeteries	*1,050.86*	*635.78*	*1,062.20*	–
Administration of trust funds	–	*20.00*	*10.00*	–
Interest	**4,689.09**	**662.09**	**3,642.64**	**2,617.33**
Loans, general purposes	*4,689.09*	*662.09*	*3,642.64*	*2,617.33*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**9,766.00**	**16,035.01**	**6,440.65**	**31,204.00**
Departmental	*9,766.00*	*15,835.13*	*6,440.65*	*31,204.00*
General government	–	–	388.13	196.00
Protection of persons and property	510.39	–	–	–
Health and sanitation	–	–	–	–
Highways	8,358.83	15,835.13	5,306.12	21,008.00
Charities	–	–	–	–
Schools	896.78	–	746.40	10,000.00
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	*199.88*	–	–
Municipal indebtedness	**72,650.00**	**25,900.00**	**72,500.00**	**45,200.00**
From sinking funds	–	–	–	–
From revenue and other sources	*2,650.00*	*900.00*	*6,500.00*	*9,200.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*70,000.00*	*25,000.00*	*66,000.00*	*36,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**1,859.39**	**134.43**	**181.60**	–
To sinking funds from revenue	–	–	–	–
All other	*1,859.39*	*134.43*	*181.60*	–
Refunds	**14.46**	**253.68**	**2,319.30**	**102.05**
Agency, trust, and investment	**11,636.57**	**21,561.76**	**16,513.13**	**13,833.82**
Taxes and licenses for State	*7,623.00*	*7,098.00*	*8,127.00*	*9,531.00*
Taxes for county	*3,430.26*	*2,909.00*	*4,157.57*	*3,639.47*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*583.31*	*11,554.76*	*4,228.56*	*663.35*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$91,131.48	$60,805.92	$77,540.38	$70,680.06
Permanent debt (except from sinking funds)	2,650.00	900.00	6,500.00	9,200.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	9,766.00	16,035.01	6,440.65	31,204.00
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	70,000.00	25,000.00	66,000.00	36,000.00
Transfers (except to sinking funds) and refunds	1,873.85	388.11	2,500.90	102.05
Agency, trust, and investment	11,636.57	21,561.76	16,513.13	13,833.82
Total payments	**$187,057.90**	**$124,690.80**	**$175,495.06**	**$161,019.93**
Balance on hand, including funds	*17,211.44*	*10,374.74*	*1,935.67*	*13,962.30*
GRAND TOTAL	**$204,269.34**	**$135,065.54**	**$177,430.73**	**$174,982.23**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Harvard POPULATION 2,546	Scituate POPULATION 2,534	Bourne POPULATION 2,530	Kingston POPULATION 2,505
REVENUE.	**$57,047.22**	**$225,512.46**	**$154,680.81**	**$96,136.29**
General	**46,185.07**	**212,775.20**	**150,888.26**	**77,382.10**
Taxes	*42,309.91*	*212,057.80*	*150,017.44*	*71,826.05*
Property, poll, and income	40,633.73	208,624.11	140,824.06	67,919.38
Corporation, bank, etc.	1,676.18	3,433.69	9,193.38	3,906.67
Licenses and permits	*20.50*	*216.50*	*202.00*	*24.00*
Fines and forfeits	*139.24*	*109.10*	*185.00*	*97.50*
Grants and gifts	*3,715.42*	*391.80*	*483.82*	*5,434.55*
For expenses	3,715.42	391.80	483.82	5,434.55
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**10,862.15**	**12,737.26**	**3,792.55**	**18,754.19**
Special assessments	*226.42*	*2,644.90*	–	–
To meet expenses	226.42	1,774.90	–	–
To meet outlays	–	870.00	–	–
Privileges	–	*10.00*	–	–
Departmental	*6,383.78*	*4,339.13*	*2,473.86*	*4,579.69*
General government	433.10	41.75	514.73	280.00
Protection of persons and property	858.07	183.14	170.21	694.59
Health and sanitation	198.25	90.00	–	–
Highways	735.82	805.31	164.79	17.70
Charities	3,825.30	1,125.83	507.83	2,125.98
Soldiers' benefits	72.00	1,372.00	600.00	870.00
Schools	9.00	520.20	516.30	512.85
Libraries	252.24	–	–	78.47
Recreation	–	130.00	–	–
Unclassified	–	70.90	–	–
Public service enterprises	*18.76*	–	*260.00*	*9,625.85*
Electric light	–	–	–	–
Water	–	–	–	9,625.85
All other	18.76	–	260.00	–
Cemeteries	*763.64*	–	–	–
Interest	*3,469.55*	*5,743.23*	*1,058.69*	*4,548.75*
On sinking funds	–	–	–	–
On trust and investment funds	3,152.76	633.00	–	4,235.01
All other	316.79	5,110.23	1,058.69	313.74
NON-REVENUE.	**$61,978.16**	**$226,790.56**	**$110,892.52**	**$53,072.42**
Offsets to outlays	**18,985.29**	**193.00**	–	–
Departmental	*18,985.29*	*193.00*	–	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**33,000.00**	**197,695.58**	**80,054.80**	**38,850.00**
Loans, general purposes	*5,000.00*	*37,500.00*	*20,000.00*	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*28,000.00*	*160,000.00*	*60,000.00*	*38,000.00*
Unpaid warrants or orders, current year	–	–	–	*850.00*
Premiums	–	*195.58*	*54.80*	–
Transfers	**175.30**	**201.00**	–	**902.22**
From sinking funds	–	–	–	–
All other	*175.30*	*201.00*	–	*902.22*
Refunds	**189.22**	**1,136.95**	**168.23**	**1,541.51**
Agency, trust, and investment	**9,628.35**	**27,564.03**	**30,669.49**	**11,778.69**
Taxes and licenses for State	*5,126.72*	*16,701.00*	*14,526.00*	*6,744.00*
Taxes for county	*2,473.00*	*10,844.20*	*15,794.07*	*3,434.69*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,028.63*	*18.83*	*349.42*	*1,600.00*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$76,032.51	$225,705.46	$154,680.81	$96,136.29
Premiums	–	195.58	54.80	–
Municipal indebtedness	33,000.00	197,500.00	80,000.00	38,850.00
Transfers and refunds	364.52	1,337.95	168.23	2,443.73
Agency, trust, and investment	9,628.35	27,564.03	30,669.49	11,778.69
Total receipts	**$119,025.38**	**$452,303.02**	**$265,573.33**	**$149,208.71**
Balance on hand, including funds	*8,121.23*	*3,460.15*	*26,468.58*	*13,114.92*
GRAND TOTAL	**$127,146.61**	**$455,763.17**	**$292,041.91**	**$162,323.63**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Harvard Population 2,546	Scituate Population 2,534	Bourne Population 2,530	Kingston Population 2,505
Maintenance	**$48,892.03**	**$180,476.78**	**$107,442.53**	**$71,305.12**
Departmental	*47,945.41*	*180,476.78*	*107,284.56*	*65,076.22*
General government	3,775.65	9,875.53	10,206.91	5,017.71
Protection of persons and property	4,392.36	34,050.41	5,995.66	4,806.94
Health and sanitation	2,218.13	9,077.54	5,370.97	2,145.45
Highways	14,023.68	58,080.57	16,381.57	9,734.26
Charities	4,861.31	10,594.22	6,069.17	5,783.40
Soldiers' benefits	72.00	1,195.50	1,227.72	1,652.30
Schools	13,574.49	51,867.15	58,198.41	31,624.64
Libraries	3,056.96	1,200.00	2,033.46	2,005.32
Recreation	1,596.08	1,624.52	21.51	509.20
Pensions	–	–	–	–
Unclassified	374.75	2,911.34	1,779.18	1,797.00
Public service enterprises	*9.38*	–	*157.97*	*5,517.32*
Electric light	–	–	–	–
Water	–	–	–	5,517.32
All other	9.38	–	157.97	–
Cemeteries	*937.24*	–	–	*553.30*
Administration of trust funds	–	–	–	*158.28*
Interest	**1,141.05**	**8,333.03**	**4,559.24**	**4,342.51**
Loans, general purposes	*1,141.05*	*8,333.03*	*4,559.24*	*3,358.13*
Loans, public service enterprises	–	–	–	*984.38*
Loans, cemeteries	–	–	–	–
Outlays	**19,296.29**	**37,371.37**	**29,837.68**	**3,953.83**
Departmental	*19,296.29*	*37,371.37*	*29,837.68*	*1,352.74*
General government	–	1,338.37	–	–
Protection of persons and property	5,416.21	10,135.42	–	–
Health and sanitation	–	588.52	–	–
Highways	13,880.08	18,843.38	28,486.34	889.93
Charities	–	–	–	–
Schools	–	4,958.75	–	–
Libraries	–	–	–	–
Recreation	–	–	–	462.81
Unclassified	–	1,506.93	1,351.34	–
Public service enterprises	–	–	–	*2,601.09*
Electric light	–	–	–	–
Water	–	–	–	2,601.09
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**38,000.00**	**161,848.56**	**90,950.00**	**54,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	*1,000.00*	*11,848.56*	*15,950.00*	*6,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*37,000.00*	*150,000.00*	*75,000.00*	*48,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**175.30**	**201.00**	–	**902.22**
To sinking funds from revenue	–	–	–	–
All other	*175.30*	*201.00*	–	*902.22*
Refunds	**189.22**	**1,136.95**	**168.23**	**1,541.51**
Agency, trust, and investment	**9,023.15**	**27,688.33**	**30,669.49**	**13,678.40**
Taxes and licenses for State	*5,126.72*	*16,701.00*	*14,526.00*	*6,744.00*
Taxes for county	*2,473.00*	*10,844.20*	*15,794.07*	*3,434.69*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,423.43*	*143.13*	*349.42*	*3,499.71*
All other	–	–	–	–
RECAPITULATION.				
Maintenance and interest	$50,033.08	$188,809.81	$112,001.77	$75,647.63
Permanent debt (except from sinking funds)	1,000.00	11,848.56	15,950.00	6,500.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	19,296.29	37,371.37	29,837.68	3,953.83
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	37,000.00	150,000.00	75,000.00	48,000.00
Transfers (except to sinking funds) and refunds	364.52	1,337.95	168.23	2,443.73
Agency, trust, and investment	9,023.15	27,688.33	30,669.49	13,678.40
Total payments	**$116,717.04**	**$417,056.02**	**$263,627.17**	**$150,223.59**
Balance on hand, including funds	*10,429.57*	*38,707.15*	*28,414.74*	*12,100.04*
GRAND TOTAL	**$127,146.61**	**$455,763.17**	**$292,041.91**	**$162,323.63**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Pepperell POPULATION 2,468	Sharon POPULATION 2,467	Manchester POPULATION 2,466	Lancaster POPULATION 2,461
REVENUE.	**$121,542.50**	**$134,889.97**	**$263,758.00**	**$118,889.91**
General	**98,974.94**	**112,553.40**	**236,686.49**	**103,593.99**
Taxes	*97,351.56*	*111,793.90*	*235,936.83*	*102,619.36*
Property, poll, and income	92,812.37	109,625.80	192,943.72	97,828.63
Corporation, bank, etc.	4,539.19	2,168.10	42,993.11	4,790.73
Licenses and permits	*79.00*	*179.50*	*135.00*	*132.78*
Fines and forfeits	*174.03*	*65.00*	*355.00*	*41.70*
Grants and gifts	*1,370.35*	*515.00*	*259.66*	*800.15*
For expenses	1,370.35	515.00	259.66	800.15
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**22,567.56**	**22,336.57**	**27,071.51**	**15,295.92**
Special assessments	*436.25*	*481.35*	*361.80*	–
To meet expenses	436.25	481.35	361.80	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*4,704.37*	*5,054.50*	*8,895.08*	*6,061.71*
General government	349.60	1,016.92	743.00	173.60
Protection of persons and property	668.79	683.41	108.80	143.45
Health and sanitation	–	–	1,379.10	–
Highways	393.65	59.80	–	151.44
Charities	1,903.45	1,297.00	1,402.57	4,664.50
Soldiers' benefits	426.00	482.00	303.00	120.00
Schools	724.88	886.50	293.52	600.40
Libraries	92.00	150.47	27.50	135.31
Recreation	–	478.40	–	–
Unclassified	146.00	–	4,637.59	73.01
Public service enterprises	*11,629.97*	*13,588.25*	*14,667.88*	*6,806.26*
Electric light	–	–	–	–
Water	11,629.97	13,582.95	14,667.88	6,806.26
All other	–	5.30	–	–
Cemeteries	*258.50*	–	*771.00*	*957.72*
Interest	*5,538.47*	*3,212.47*	*2,375.75*	*1,470.23*
On sinking funds	–	–	–	–
On trust and investment funds	2,460.80	846.04	398.68	1,001.46
All other	3,077.67	2,366.43	1,977.07	468.77
NON-REVENUE.	**$99,338.66**	**$194,920.52**	**$170,511.16**	**$74,274.82**
Offsets to outlays	**2,800.00**	**6,939.67**	**1,704.37**	**706.87**
Departmental	*2,800.00*	*6,939.67*	*1,322.00*	–
Public service enterprises	–	–	*382.37*	*706.87*
Cemeteries	–	–	–	–
Municipal indebtedness	**60,000.00**	**170,981.50**	**120,000.00**	**58,000.00**
Loans, general purposes	–	*65,000.00*	–	*8,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*60,000.00*	*105,000.00*	*120,000.00*	*50,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	*981.50*	–	–
Transfers	**8,459.09**	**752.45**	**255.00**	**800.00**
From sinking funds	–	–	–	–
All other	*8,459.09*	*752.45*	*255.00*	*800.00*
Refunds	**325.03**	**104.88**	**86.03**	**20.32**
Agency, trust, and investment	**27,754.54**	**16,142.02**	**48,465.76**	**14,747.63**
Taxes and licenses for State	*9,462.35*	*10,175.33*	*26,926.22*	*9,147.00*
Taxes for county	*4,268.77*	*5,913.82*	*19,534.21*	*4,364.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*14,023.42*	*52.87*	*2,005.33*	*1,236.63*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$124,342.50	$141,829.64	$265,462.37	$119,596.78
Premiums	–	981.50	–	–
Municipal indebtedness	60,000.00	170,000.00	120,000.00	58,000.00
Transfers and refunds	8,784.12	857.33	341.03	820.32
Agency, trust, and investment	27,754.54	16,142.02	48,465.76	14,747.63
Total receipts	**$220,881.16**	**$329,810.49**	**$434,269.16**	**$193,164.73**
Balance on hand, including funds	*4,620.82*	*12,363.46*	*46,073.17*	*6,932.33*
GRAND TOTAL	**$225,501.98**	**$342,173.95**	**$480,342.33**	**$200,097.06**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Pepperell Population 2,468	Sharon Population 2,467	Manchester Population 2,466	Lancaster Population 2,461
Maintenance	**$89,622.38**	**$109,856.00**	**$206,725.81**	**$96,825.75**
Departmental	*81,412.72*	*104,817.70*	*181,147.13*	*88,610.65*
General government	7,740.22	10,878.38	17,792.37	6,685.81
Protection of persons and property	11,018.19	11,442.74	29,493.23	12,607.12
Health and sanitation	1,152.82	3,154.47	16,513.40	1,807.87
Highways	17,094.54	22,144.16	37,493.13	17,684.22
Charities	5,814.40	3,790.51	11,683.59	7,840.48
Soldiers' benefits	837.00	612.00	570.00	366.00
Schools	33,348.82	47,184.13	53,475.24	36,671.90
Libraries	2,568.28	2,493.66	2,712.15	3,415.36
Recreation	118.30	561.69	8,701.26	–
Pensions	–	–	–	–
Unclassified	1,720.15	2,555.96	2,712.76	1,531.89
Public service enterprises	*7,501.45*	*5,038.30*	*22,572.71*	*5,015.28*
Electric light	–	–	–	–
Water	7,501.45	5,038.30	22,572.71	5,015.28
All other	–	–	–	–
Cemeteries	*708.21*	–	*3,004.47*	*3,199.82*
Administration of trust funds	–	–	*1.50*	
				–
Interest	**6,544.31**	**10,114.79**	**10,538.57**	**2,378.18**
Loans, general purposes	*3,374.31*	*8,379.79*	*9,338.57*	*2,378.18*
Loans, public service enterprises	*3,170.00*	*1,735.00*	*1,200.00*	–
Loans, cemeteries	–	–	–	–
Outlays	**4,094.12**	**77,048.18**	**38,450.07**	**15,018.92**
Departmental	*3,931.12*	*73,734.82*	*37,708.53*	*11,979.37*
General government	–	–	9,159.18	–
Protection of persons and property	–	–	249.80	255.00
Health and sanitation	–	354.75	22,708.15	–
Highways	3,931.12	11,986.92	4,274.15	8,031.87
Charities	–	–	–	–
Schools	–	60,928.98	–	–
Libraries	–	–	–	–
Recreation	–	464.17	1,317.25	–
Unclassified	–	–	–	3,692.50
Public service enterprises	*163.00*	*3,313.36*	*741.54*	*3,039.55*
Electric light	–	–	–	–
Water	163.00	3,313.36	741.54	3,039.55
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**78,500.00**	**108,000.00**	**134,000.00**	**55,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	[1] *9,500.00*	*18,000.00*	*14,000.00*	*5,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*69,000.00*	*90,000.00*	*120,000.00*	*50,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**8,459.09**	**752.45**	**255.00**	**800.00**
To sinking funds from revenue	–	–	–	–
All other	*8,459.09*	*752.45*	*255.00*	*800.00*
Refunds	**325.03**	**104.88**	**86.03**	**20.32**
Agency, trust, and investment	**27,739.88**	**16,294.43**	**48,361.79**	**14,807.59**
Taxes and licenses for State	*9,462.35*	*10,175.33*	*26,926.22*	*9,147.00*
Taxes for county	*4,268.77*	*5,913.82*	*19,534.21*	*4,364.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*14,008.76*	*205.28*	*1,901.36*	*1,296.59*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$96,166.69	$119,970.79	$217,264.38	$99,203.93
Permanent debt (except from sinking funds)	[1] 9,500.00	18,000.00	14,000.00	5,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	4,094.12	77,048.18	38,450.07	15,018.92
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	69,000.00	90,000.00	120,000.00	50,000.00
Transfers (except to sinking funds) and refunds	8,784.12	857.33	341.03	820.32
Agency, trust, and investment	27,739.88	16,294.43	48,361.79	14,807.59
Total payments	**$215,284.81**	**$322,170.73**	**$438,417.27**	**$184,850.76**
Balance on hand, including funds	*10,217.17*	*20,003.22*	*41,925.06*	*15,246.30*
GRAND TOTAL	**$225,501.98**	**$342,173 95**	**$480,342.33**	**$200,097.06**

[1] Includes $500 paid from balance of proceeds of sale of electric light plant.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Norton POPULATION 2,374	East Longmeadow POPULATION 2,352	Swansea POPULATION 2,334	Hopkinton POPULATION 2,289
REVENUE.	**$77,980.47**	**$81,833.21**	**$92,984.88**	**$80,702.25**
General	**72,458.85**	**73,042.07**	**87,844.34**	**66,942.37**
Taxes	*63,235.32*	*65,553.03*	*78,466.10*	*60,801.15*
Property, poll, and income	59,020.68	64,638.38	73,176.08	58,916.27
Corporation, bank, etc.	4,214.64	914.65	5,290.02	1,884.88
Licenses and permits	*85.50*	*36.00*	*246.00*	*8.00*
Fines and forfeits	*239.12*	*201.86*	*137.40*	–
Grants and gifts	*8,898.91*	*7,251.18*	*8,994.84*	*6,133.22*
For expenses	8,898.91	7,251.18	8,994.84	6,133.22
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**5,521.62**	**8,791.14**	**5,140.54**	**13,759.88**
Special assessments	*180.88*	–	–	–
To meet expenses	180.88	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	*379.50*	–
Departmental	[1]*3,887.51*	*483.18*	*2,332.11*	*5,670.37*
General government	171.00	43.20	300.00	823.50
Protection of persons and property	269.03	199.18	25.38	282.26
Health and sanitation	569.20	1.00	–	–
Highways	302.28	9.81	263.98	783.50
Charities	1,343.09	48.79	1,032.36	191.83
Soldiers' benefits	522.00	120.00	72.00	1,264.00
Schools	555.91	12.01	16.00	2,325.28
Libraries	–	49.19	31.04	–
Recreation	–	–	–	–
Unclassified	[1]155.00	–	591.35	–
Public service enterprises	–	*5,239.87*	–	*5,433.05*
Electric light	–	–	–	–
Water	–	5,239.87	–	5,433.05
All other	–	–	–	–
Cemeteries	*532.72*	–	*30.00*	*470.55*
Interest	*920.51*	*3,068.09*	*2,398.93*	*2,185.91*
On sinking funds	–	–	–	474.22
On trust and investment funds	131.75	1,944.91	1,602.76	301.42
All other	788.76	1,123.18	796.17	1,410.27
NON-REVENUE.	**$89,784.28**	**$100,695.10**	**$72,782.20**	**$89,370.30**
Offsets to outlays	–	**4,200.00**	**11,109.59**	**8,000.00**
Departmental	–	*4,200.00*	*11,109.59*	*8,000.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**57,026.00**	**65,000.00**	**50,000.00**	**69,223.40**
Loans, general purposes	*7,000.00*	–	–	–
Loans, public service enterprises	–	–	–	*9,000.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*50,000.00*	*65,000.00*	*50,000.00*	*60,000.00*
Unpaid warrants or orders, current year	–	–	–	*159.23*
Premiums	*26.00*	–	–	*64.17*
Transfers	**252.00**	**17,588.46**	**369.08**	**910.23**
From sinking funds	–	–	–	–
All other	*252.00*	*17,588.46*	*369.08*	*910.23*
Refunds	**528.47**	**251.18**	**13.49**	**194.73**
Agency, trust, and investment	**31,977.81**	**13,655.46**	**11,290.04**	**11,041.94**
Taxes and licenses for State	*6,777.00*	*6,645.00*	*7,324.44*	*6,960.55*
Taxes for county	*2,426.32*	*2,267.96*	*2,486.97*	*2,972.89*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*22,774.49*	*4,742.50*	*1,478.63*	*1,108.50*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$77,980.47	$86,033.21	$104,094.47	$88,702.25
Premiums	26.00	–	–	64.17
Municipal indebtedness	57,000.00	65,000.00	50,000.00	69,159.23
Transfers and refunds	780.47	17,839.64	382.57	1,104.96
Agency, trust, and investment	31,977.81	13,655.46	11,290.04	11,041.94
Total receipts	**$167,764.75**	**$182,528.31**	**$165,767.08**	**$170,072.55**
Balance on hand, including funds	*13,886.66*	*36,861.35*	*1,799.69*	*1,565.09*
GRAND TOTAL	**$181,651.41**	**$219,389.66**	**$167,566.77**	**$171,637.64**

[1] Includes $155 from administration of trust funds. See "Unclassified."

Graded According to Population of 1920 — Continued.

PAYMENTS.	Norton Population 2,374	East Longmeadow Population 2,352	Swansea Population 2,334	Hopkinton Population 2,289
Maintenance	**$66,839.80**	**$76,625.25**	**$68,098.84**	**$70,404.17**
Departmental	*65,989.88*	*73,100.82*	*67,770.29*	*65,347.38*
General government	4,402.32	6,960.65	4,473.71	5,032.48
Protection of persons and property	3,967.66	3,363.40	1,086.99	7,396.75
Health and sanitation	3,736.51	1,709.66	2,949.28	581.95
Highways	11,175.72	10,812.54	21,464.72	14,179.86
Charities	5,540.09	2,039.81	1,694.12	3,776.71
Soldiers' benefits	725.00	80.00	72.00	1,529.71
Schools	35,068.86	45,590.86	34,718.81	31,101.11
Libraries	1,000.00	480.83	1,043.66	–
Recreation	73.12	343.00	–	96.25
Pensions	–	–	–	–
Unclassified	300.60	1,720.07	267.00	1,652.56
Public service enterprises	–	*3,435.57*	–	*4,094.49*
Electric light	–	–	–	–
Water	–	3,435.57	–	4,094.49
All other	–	–	–	–
Cemeteries	*694.92*	–	*328.55*	*962.30*
Administration of trust funds	*155.00*	*88.86*	–	–
Interest	**2,897.06**	**4,441.50**	**1,203.75**	**3,544.10**
Loans, general purposes	*1,682.06*	*3,024.00*	*1,203.75*	*3,341.60*
Loans, public service enterprises	*1,215.00*	*1,417.50*	–	*202.50*
Loans, cemeteries	–	–	–	–
Outlays	**7,349.19**	**32,400.85**	**9,975.94**	**21,695.53**
Departmental	*7,349.19*	*32,400.85*	*9,975.94*	*12,509.04*
General government	–	–	–	–
Protection of persons and property	–	–	–	892.00
Health and sanitation	–	–	–	–
Highways	–	30,363.24	9,375.94	11,617.04
Charities	–	–	–	–
Schools	349.19	351.07	600.00	–
Libraries	–	–	–	–
Recreation	–	121.08	–	–
Unclassified	7,000.00	1,565.46	–	–
Public service enterprises	–	–	–	*9,186.49*
Electric light	–	–	–	–
Water	–	–	–	9,186.49
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**58,650.00**	**69,500.00**	**57,000.00**	**44,228.26**
From sinking funds	–	–	–	–
From revenue and other sources	*3,650.00*	*4,500.00*	*1,000.00*	*2,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*55,000.00*	*65,000.00*	*56,000.00*	*40,000.00*
Warrants or orders, previous years	–	–	–	*2,228.26*
Transfers	**252.00**	**17,588.46**	**369.08**	**910.23**
To sinking funds from revenue	–	–	–	*400.00*
All other	*252.00*	*17,588.46*	*369.08*	*510.23*
Refunds	**528.47**	**251.18**	**13.49**	**194.73**
Agency, trust, and investment	**31,827.81**	**8,926.68**	**11,874.02**	**11,927.21**
Taxes and licenses for State	*6,777.00*	*6,645.00*	*7,324.44*	*6,960.55*
Taxes for county	*2,426.32*	*2,267.96*	*2,486.97*	*2,972.89*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*22,624.49*	*13.72*	*2,062.61*	*1,993.77*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$69,736.86	$81,066.75	$69,302.59	$73,948.27
Permanent debt (except from sinking funds)	3,650.00	4,500.00	1,000.00	2,000.00
Sinking fund requirements from revenue	–	–	–	400.00
Outlays	7,349.19	32,400.85	9,975.94	21,695.53
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	55,000.00	65,000.00	56,000.00	42,228.26
Transfers (except to sinking funds) and refunds	780.47	17,839.64	382.57	704.96
Agency, trust, and investment	31,827.81	8,926.68	11,874.02	11,927.21
Total payments	**$168,344.33**	**$209,733.92**	**$148,535.12**	**$152,904.23**
Balance on hand, including funds	*13,307.08*	*9,655.74*	*19,031.65*	*18,733.41*
GRAND TOTAL	**$181,651.41**	**$219,389.66**	**$167,566.77**	**$171,637.64**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ashland POPULATION 2,287	Weston POPULATION 2,282	Shirley POPULATION 2,260	Millville POPULATION 2,224
REVENUE.	**$81,043.72**	**$186,185.61**	**$64,523.93**	**$55,185.82**
General	**65,920.24**	**160,776.54**	**60,541.46**	**53,990.28**
Taxes	*60,297.30*	*154,957.24*	*53,248.66*	*45,472.14*
Property, poll, and income	54,686.42	141,689.01	47,180.40	33,239.15
Corporation, bank, etc.	5,610.88	13,268.23	6,068.26	12,232.99
Licenses and permits	*45.00*	*14.38*	*110.00*	*33.00*
Fines and forfeits	*229.75*	*95.00*	*256.52*	*15.72*
Grants and gifts	*5,348.19*	*5,709.92*	*6,926.28*	*8,469.42*
For expenses	5,348.19	709.92	6,926.28	8,469.42
For outlays	–	5,000.00	–	–
All other	–	–	–	–
Commercial	**15,123.48**	**25,409.07**	**3,982.47**	**1,195.54**
Special assessments	*133.25*	*163.00*	*211.52*	*56.42*
To meet expenses	133.25	163.00	211.52	–
To meet outlays	–	–	–	56.42
Privileges	–	–	*10.00*	–
Departmental	*6,892.47*	*4,731.92*	*2,038.80*	*824.97*
General government	553.85	575.65	99.60	–
Protection of persons and property	284.80	22.32	94.78	21.59
Health and sanitation	35.50	–	322.23	–
Highways	6.00	1,216.72	181.10	–
Charities	4,642.80	–	616.58	515.38
Soldiers' benefits	818.00	120.00	216.00	288.00
Schools	469.52	2,285.83	508.51	–
Libraries	52.00	203.00	–	–
Recreation	–	306.40	–	–
Unclassified	30.00	2.00	–	–
Public service enterprises	*6,362.11*	*14,984.09*	–	–
Electric light	–	–	–	–
Water	6,362.11	14,984.09	–	–
All other	–	–	–	–
Cemeteries	*753.58*	*2,272.66*	*397.19*	–
Interest	*982.07*	*3,257.40*	*1,324.96*	*314.15*
On sinking funds	–	–	–	–
On trust and investment funds	–	2,438.51	631.54	–
All other	982.07	818.89	693.42	314.15
NON-REVENUE.	**$75,366.31**	**$132,516.49**	**$74,766.18**	**$14,087.20**
Offsets to outlays	**7,483.83**	**6,900.00**	**26,514.60**	–
Departmental	*7,221.60*	*6,900.00*	*26,514.60*	–
Public service enterprises	*262.23*	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**57,000.00**	**94,000.00**	**37,500.00**	**6,000.00**
Loans, general purposes	*8,000.00*	–	*17,500.00*	–
Loans, public service enterprises	–	*7,000.00*	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*49,000.00*	*87,000.00*	*20,000.00*	*6,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	**300.00**	**20.23**	–
From sinking funds	–	–	–	–
All other	–	*300.00*	*20.23*	–
Refunds	**37.79**	**299.00**	**16.06**	**366.19**
Agency, trust, and investment	**10,844.69**	**31,017.49**	**10,715.29**	**7,721.01**
Taxes and licenses for State	*6,597.00*	*13,983.08*	*6,837.00*	*5,220.51*
Taxes for county	*2,972.89*	*7,546.58*	*3,125.35*	*2,182.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,274.80*	*9,487.83*	*752.94*	*318.50*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$88,527.55	$193,085.61	$91,038.53	$55,185.82
Premiums	–	–	–	–
Municipal indebtedness	57,000.00	94,000.00	37,500.00	6,000.00
Transfers and refunds	37.79	599.00	36.29	366.19
Agency, trust, and investment	10,844.69	31,017.49	10,715.29	7,721.01
Total receipts	**$156,410.03**	**$318,702.10**	**$139,290.11**	**$69,273.02**
Balance on hand, including funds	*1,440.49*	*24,089.37*	*5,289.33*	*5,697.46*
GRAND TOTAL	**$157,850.52**	**$342,791.47**	**$144,579.44**	**$74,970.48**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Ashland Population 2,287	Weston Population 2,282	Shirley Population 2,260	Millville Population 2,224
Maintenance	**$67,731.82**	**$145,716.97**	**$58,058.22**	**$41,116.86**
Departmental	*61,685.09*	*133,241.36*	*57,789.42*	*41,116.86*
General government	3,239.20	8,690.38	3,401.03	2,767.01
Protection of persons and property	5,145.35	16,818.06	5,632.83	2,174.36
Health and sanitation	1,670.05	1,541.38	1,477.36	657.00
Highways	10,319.26	38,083.08	14,412.99	7,061.61
Charities	8,783.61	2,432.06	3,459.38	1,997.80
Soldiers' benefits	1,146.93	120.00	403.00	298.00
Schools	28,681.39	52,222.04	26,318.48	24,936.52
Libraries	1,341.41	6,719.61	931.43	475.98
Recreation	287.02	4,711.30	804.30	–
Pensions	–	–	–	–
Unclassified	1,070.87	1,903.45	948.62	748.58
Public service enterprises	*4,767.67*	*6,221.97*	–	–
Electric light	–	–	–	–
Water	4,767.67	6,221.97	–	–
All other	–	–	–	–
Cemeteries	*1,279.06*	*6,253.64*	*268.80*	–
Administration of trust funds	–	–	–	–
Interest	**3,824.37**	**8,622.82**	**466.15**	**1,352.07**
Loans, general purposes	*1,968.75*	*3,767.82*	*466.15*	*1,352.07*
Loans, public service enterprises	*1,855.62*	*4,855.00*	–	–
Loans, cemeteries	–	–	–	–
Outlays	**22,713.40**	**24,577.48**	**35,245.77**	**1,113.06**
Departmental	*20,420.52*	*19,519.20*	*35,245.77*	*1,113.06*
General government	–	–	280.00	–
Protection of persons and property	10,602.50	2,568.00	148.02	972.81
Health and sanitation	146.53	–	–	–
Highways	8,886.44	6,747.92	34,764.74	140.25
Charities	–	–	–	–
Schools	785.05	–	–	–
Libraries	–	7,915.50	–	–
Recreation	–	–	53.01	–
Unclassified	–	2,287.78	–	–
Public service enterprises	*2,292.88*	*129.23*	–	–
Electric light	–	–	–	–
Water	2,292.88	129.23	–	–
All other	–	–	–	–
Cemeteries	–	*4,929.05*	–	–
Municipal indebtedness	**44,500.00**	**94,654.29**	**20,500.00**	**11,100.00**
From sinking funds	–	–	–	–
From revenue and other sources	*6,500.00*	*7,654.29*	*500.00*	*5,100.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*38,000.00*	*87,000.00*	*20,000.00*	*6,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	**300.00**	**20.23**	–
To sinking funds from revenue	–	–	–	–
All other	–	*300.00*	*20.23*	–
Refunds	**37.79**	**299.00**	**16.06**	**366.19**
Agency, trust, and investment	**10,844.69**	**27,550.34**	**10,760.23**	**7,721.01**
Taxes and licenses for State	*6,597.00*	*13,983.08*	*6,837.00*	*5,220.51*
Taxes for county	*2,972.89*	*7,546.58*	*3,125.35*	*2,182.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,274.80*	*6,020.68*	*797.88*	*318.50*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$71,556.19	$154,339.79	$58,524.37	$42,468.93
Permanent debt (except from sinking funds)	6,500.00	7,654.29	500.00	5,100.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	22,713.40	24,577.48	35,245.77	1,113.06
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	38,000.00	87,000.00	20,000.00	6,000.00
Transfers (except to sinking funds) and refunds	37.79	599.00	36.29	366.19
Agency, trust, and investment	10,844.69	27,550.34	10,760.23	7,721.01
Total payments	**$149,652.07**	**$301,720.90**	**$125,066.66**	**$62,769.19**
Balance on hand, including funds	*8,198.45*	*41,070.57*	*19,512.78*	*12,201.29*
GRAND TOTAL	**$157,850.52**	**$342,791.47**	**$144,579.44**	**$74,970.48**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Groton POPULATION 2,185	Douglas POPULATION 2,181	Avon POPULATION 2,176	Merrimac POPULATION 2,173
REVENUE.	**$143,366.40**	**$67,121.60**	**$52,330.67**	**$111,286.87**
General	**112,171.92**	**54,241.53**	**40,895.48**	**72,793.34**
Taxes	*111,264.30*	*45,779.32*	*37,124.05*	*68,734.53*
Property, poll, and income	104,736.31	42,003.70	36,125.98	64,267.17
Corporation, bank, etc.	6,527.99	3,775.62	998.07	4,467.36
Licenses and permits	*105.00*	*112.10*	*60.50*	*144.00*
Fines and forfeits	*31.54*	*431.05*	*40.00*	*600.00*
Grants and gifts	*771.08*	*7,919.06*	*3,670.93*	*3,314.81*
For expenses	771.08	7,919.06	3,670.93	3,314.81
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**31,194.48**	**12,880.07**	**11,435.19**	**38,493.53**
Special assessments	–	–	*76.85*	*395.00*
To meet expenses	–	–	76.85	–
To meet outlays	–	–	–	395.00
Privileges	–	–	*406.62*	–
Departmental	*7,683.88*	*7,791.72*	*2,036.35*	*4,503.03*
General government	945.50	50.00	–	633.00
Protection of persons and property	1,286.49	1,002.52	126.40	950.97
Health and sanitation	–	–	266.30	–
Highways	1,447.48	17.80	–	20.00
Charities	2,389.97	5,825.52	1,121.53	1,941.21
Soldiers' benefits	656.00	406.00	450.00	844.00
Schools	871.04	435.66	50.62	66.35
Libraries	77.40	54.22	21.50	47.50
Recreation	10.00	–	–	–
Unclassified	–	–	–	–
Public service enterprises	*19,806.93*	*2,511.76*	*7,493.76*	*31,548.11*
Electric light	19,671.03	–	–	21,726.69
Water	–	2,511.76	7,493.76	9,821.42
All other	135.90	–	–	–
Cemeteries	–	*14.00*	–	*570.30*
Interest	*3,703.67*	*2,562.59*	*1,421.61*	*1,477.09*
On sinking funds	–	–	–	–
On trust and investment funds	1,705.01	2,216.75	32.54	83.30
All other	1,998.66	345.84	1,389.07	1,393.79
NON-REVENUE.	**$81,435.79**	**$129,895.13**	**$56,092.45**	**$42,681.34**
Offsets to outlays	**1,304.84**	–	–	**241.05**
Departmental	–	–	–	–
Public service enterprises	*1,304.84*	–	–	*241.05*
Cemeteries	–	–	–	–
Municipal indebtedness	**65,000.00**	**66,125.00**	**47,000.00**	**28,500.00**
Loans, general purposes	–	*28,000.00*	–	*5,000.00*
Loans, public service enterprises	–	–	–	*3,500.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*65,000.00*	*38,000.00*	*47,000.00*	*20,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	*125.00*	–	–
Transfers	**64.82**	**27,776.82**	**89.71**	–
From sinking funds	–	–	–	–
All other	*64.82*	*27,776.82*	*89.71*	–
Refunds	**322.00**	**684.37**	**1,324.83**	**1,547.89**
Agency, trust, and investment	**14,744.13**	**35,308.94**	**7,677.91**	**12,392.40**
Taxes and licenses for State	*9,234.00*	*6,240.15*	*5,169.00*	*7,457.03*
Taxes for county	*4,497.46*	*2,619.00*	*2,508.91*	*3,351.46*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,012.67*	*26,449.79*	–	*1,583.91*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$144,671.24	$67,121.60	$52,330.67	$111,527.92
Premiums	–	125.00	–	–
Municipal indebtedness	65,000.00	66,000.00	47,000.00	28,500.00
Transfers and refunds	386.82	28,461.19	1,414.54	1,547.89
Agency, trust, and investment	14,744.13	35,308.94	7,677.91	12,392.40
Total receipts	**$224,802.19**	**$197,016.73**	**$108,423.12**	**$153,968.21**
Balance on hand, including funds	*6,333.57*	*5,443.33*	*2,710.52*	*17,938.85*
GRAND TOTAL	**$231,135.76**	**$202,460.06**	**$111,133.64**	**$171,907.06**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Groton Population 2,185	Douglas Population 2,181	Avon Population 2,176	Merrimac Population 2,173
Maintenance	**$103,722.27**	**$62,182.04**	**$46,521.20**	**$82,552.44**
Departmental	*87,725.31*	*59,484.59*	*41,526.71*	*57,911.88*
General government	5,163.75	2,454.37	2,455.59	4,499.30
Protection of persons and property	9,959.29	4,007.49	2,780.58	10,611.50
Health and sanitation	2,563.76	434.87	2,583.67	859.20
Highways	14,245.68	11,417.59	4,997.20	10,584.24
Charities	8,297.04	10,893.52	3,768.81	5,299.56
Soldiers' benefits	552.00	192.00	772.50	1,007.39
Schools	40,362.85	7,801.06	23,066.69	22,317.89
Libraries	2,939.08	1,863.22	559.07	750.00
Recreation	1,300.80	52.97	12.50	44.00
Pensions	–	–	–	–
Unclassified	2,341.06	367.50	530.10	1,938.80
Public service enterprises	*15,996.96*	*2,595.55*	*4,994.49*	*23,463.82*
Electric light	15,980.05	–	–	17,305.62
Water	–	2,595.55	4,994.49	6,158.20
All other	16.91	–	–	–
Cemeteries	–	*26.90*	–	*1,176.74*
Administration of trust funds	–	*75.00*	–	–
Interest	**4,277.91**	**2,701.59**	**1,441.76**	**2,322.25**
Loans, general purposes	*4,277.91*	*1,701.59*	*1,371.76*	*538.75*
Loans, public service enterprises	–	*1,000.00*	*70.00*	*1,783.50*
Loans, cemeteries	–	–	–	–
Outlays	**10,799.76**	**44,847.57**	**895.01**	**15,902.84**
Departmental	*800.00*	*44,847.57*	*390.95*	*6,133.21*
General government	800.00	36,913.40	–	–
Protection of persons and property	–	–	–	–
Health and sanitation	–	–	–	1,278.71
Highways	–	–	–	3,940.00
Charities	–	–	–	–
Schools	–	7,934.17	269.00	914.50
Libraries	–	–	–	–
Recreation	–	–	121.95	–
Unclassified	–	–	–	–
Public service enterprises	*9,999.76*	–	*504.06*	*9,769.63*
Electric light	9,999.76	–	–	5,011.38
Water	–	–	504.06	4,758.25
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**92,500.00**	**35,000.00**	**49,000.00**	**24,350.00**
From sinking funds	–	–	–	–
From revenue and other sources	*17,500.00*	*3,000.00*	*2,000.00*	*4,350.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*75,000.00*	*32,000.00*	*47,000.00*	*20,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**64.82**	**27,776.82**	**89.71**	–
To sinking funds from revenue	–	–	–	–
All other	*64.82*	*27,776.82*	*89.71*	–
Refunds	**322.00**	**684.37**	**1,324.83**	**1,547.89**
Agency, trust, and investment	**14,744.13**	**9,895.86**	**7,710.45**	**12,431.70**
Taxes and licenses for State	*9,234.00*	*6,240.15*	*5,169.00*	*7,457.03*
Taxes for county	*4,497.46*	*2,619.00*	*2,508.91*	*3,351.46*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,012.67*	*1,036.71*	*32.54*	*1,623.21*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$108,000.18	$64,883.63	$47,962.96	$84,874.69
Permanent debt (except from sinking funds)	17,500.00	3,000.00	2,000.00	4,350.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	10,799.76	44,847.57	895.01	15,902.84
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	75,000.00	32,000.00	47,000.00	20,000.00
Transfers (except to sinking funds) and refunds	386.82	28,461.19	1,414.54	1,547.89
Agency, trust, and investment	14,744.13	9,895.86	7,710.45	12,431.70
Total payments	**$226,430.89**	**$183,088.25**	**$106,982.96**	**$139,107.12**
Balance on hand, including funds	*4,704.87*	*19,371.81*	*4,150.68*	*32,799.94*
GRAND TOTAL	**$231,135.76**	**$202,460.06**	**$111,133.64**	**$171,907.06**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Acton POPULATION 2,162	Bellingham POPULATION 2,102	Rehoboth POPULATION 2,065	Belchertown POPULATION 2,058
REVENUE.	**$97,748.96**	**$60,967.84**	**$49,910.56**	**$89,945.18**
General	**92,692.05**	**53,101.92**	**46,896.29**	**81,455.81**
Taxes	*82,002.95*	*44,344.39*	*37,875.66*	*48,898.35*
Property, poll, and income	77,475.79	41,312.50	37,487.15	47,214.73
Corporation, bank, etc.	4,527.16	3,031.89	388.51	1,683.62
Licenses and permits	*116.00*	*112.00*	*54.00*	*44.00*
Fines and forfeits	*32.04*	*100.00*	*250.57*	*155.00*
Grants and gifts	*10,541.06*	*8,545.53*	*8,716.06*	*32,378.46*
For expenses	10,541.06	8,545.53	8,716.06	13,066.23
For outlays	–	–	–	19,312.23
All other	–	–	–	–
Commercial	**5,056.91**	**7,865.92**	**3,014.27**	**8,489.37**
Special assessments	*28.08*	–	*898.50*	–
To meet expenses	28.08	–	898.50	–
To meet outlays	–	–	–	–
Privileges	–	–	*170.00*	–
Departmental	*2,300.50*	*7,227.48*	*751.04*	*5,999.95*
General government	202.50	55.89	–	–
Protection of persons and property	969.25	82.57	90.00	510.85
Health and sanitation	–	–	69.29	151.50
Highways	588.85	–	–	22.67
Charities	52.24	5,503.73	–	3,151.45
Soldiers' benefits	406.50	456.00	132.00	1,050.00
Schools	–	1,062.75	439.25	1,113.48
Libraries	66.16	4.25	–	–
Recreation	–	–	–	–
Unclassified	15.00	62.29	20.50	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*915.80*	*172.75*	*573.00*	*325.40*
Interest	*1,812.53*	*465.69*	*621.73*	*2,164.02*
On sinking funds	–	–	–	–
On trust and investment funds	1,242.51	–	75.00	1,104.97
All other	570.02	465.69	546.73	1,059.05
NON-REVENUE.	**$151,147.64**	**$46,844.22**	**$66,920.39**	**$84,855.70**
Offsets to outlays	**22,275.98**	–	**4,500.00**	**4,000.00**
Departmental	*22,275.98*	–	*4,500.00*	*4,000.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**83,250.00**	**37,500.00**	**52,184.25**	**65,000.00**
Loans, general purposes	*11,250.00*	–	*22,000.00*	*55,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*72,000.00*	*37,500.00*	*30,000.00*	*10,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	*184.25*	–
Transfers	**1,754.13**	**78.75**	**75.00**	–
From sinking funds	–	–	–	–
All other	*1,754.13*	*78.75*	*75.00*	–
Refunds	**691.68**	**736.58**	–	**106.54**
Agency, trust, and investment	**43,175.85**	**8,528.89**	**10,161.14**	**15,749.16**
Taxes and licenses for State	*7,509.00*	*5,508.00*	*5,559.00*	*4,578.00*
Taxes for county	*3,430.26*	*2,777.72*	*1,880.40*	*2,255.79*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*32,236.59*	*243.17*	*2,721.74*	*8,915.37*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$120,024.94	$60,967.84	$54,410.56	$93,945.18
Premiums	–	–	184.25	–
Municipal indebtedness	83,250.00	37,500.00	52,000.00	65,000.00
Transfers and refunds	2,445.81	815.33	75.00	106.54
Agency, trust, and investment	43,175.85	8,528.89	10,161.14	15,749.16
Total receipts	**$248,896.60**	**$107,812.06**	**$116,830.95**	**$174,800.88**
Balance on hand, including funds	*1,148.40*	*6,528.16*	*9,779.42*	*14,625.66*
GRAND TOTAL	**$250,045.00**	**$114,340.22**	**$126,610.37**	**$189,426.54**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Acton Population 2,162	Bellingham Population 2,102	Rehoboth Population 2,065	Belchertown Population 2,058
Maintenance	**$77,323.60**	**$56,313.11**	**$47,032.43**	**$55,536.20**
Departmental	*75,817.90*	*55,910.45*	*46,469.43*	*54,919.80*
General government	2,875.36	3,602.13	1,932.58	2,569.17
Protection of persons and property	7,254.55	2,792.65	1,971.07	3,090.02
Health and sanitation	2,600.69	1,300.96	2,218.79	1,683.86
Highways	19,635.28	13,588.25	12,462.40	12,139.12
Charities	1,594.96	7,582.13	3,024.31	4,539.79
Soldiers' benefits	411.08	356.00	96.00	948.00
Schools	37,804.62	25,628.10	24,504.05	28,452.19
Libraries	1,129.20	356.51	–	662.75
Recreation	47.15	–	–	–
Pensions	–	–	–	–
Unclassified	2,465.01	703.72	250.23	834.90
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*1,505.70*	*402.66*	*573.00*	*616.40*
Administration of trust funds	–	–	–	–
Interest	**2,612.03**	**2,453.51**	**635.92**	**144.69**
Loans, general purposes	*2,612.03*	*2,453.51*	*635.92*	*144.69*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**37,645.20**	**2,679.35**	**10,606.02**	**70,672.47**
Departmental	*37,645.20*	*2,679.35*	*10,606.02*	*70,672.47*
General government	–	219.00	–	–
Protection of persons and property	–	–	2,706.25	71.00
Health and sanitation	633.50	–	–	–
Highways	35,715.16	1,785.35	4,254.86	9,197.55
Charities	–	156.79	–	–
Schools	1,296.54	518.21	3,644.91	61,403.92
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**84,789.79**	**35,600.00**	**30,000.00**	**10,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*6,750.00*	*3,100.00*	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*72,000.00*	*32,500.00*	*30,000.00*	*10,000.00*
Warrants or orders, previous years	*6,039.79*	–	–	–
Transfers	**1,754.13**	**78.75**	**75.00**	–
To sinking funds from revenue	–	–	–	–
All other	*1,754.13*	*78.75*	*75.00*	–
Refunds	**691.68**	**736.58**	–	**106.54**
Agency, trust, and investment	**43,191.09**	**8,528.89**	**10,161.14**	**16,429.17**
Taxes and licenses for State	*7,509.00*	*5,508.00*	*5,559.00*	*4,578.00*
Taxes for county	*3,430.26*	*2,777.72*	*1,880.40*	*2,255.79*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*32,251.83*	*243.17*	*2,721.74*	*9,595.38*
All other	–	–	–	–
RECAPITULATION.				
Maintenance and interest	$79,935.63	$58,766.62	$47,668.35	$55,680.89
Permanent debt (except from sinking funds)	6,750.00	3,100.00	–	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	37,645.20	2,679.35	10,606.02	70,672.47
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	78,039.79	32,500.00	30,000.00	10,000.00
Transfers (except to sinking funds) and refunds	2,445.81	815.33	75.00	106.54
Agency, trust, and investment	43,191.09	8,528.89	10,161.14	16,429.17
Total payments	**$248,007.52**	**$106,390.19**	**$98,510.51**	**$152,889.07**
Balance on hand, including funds	*2,037.48*	*7,950.03*	*28,099.86*	*36,537.47*
GRAND TOTAL	**$250,045.00**	**$114,340.22**	**$126,610.37**	**$189,426.54**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ashburnham POPULATION 2,012	Georgetown POPULATION 2,004	Charlton POPULATION 1,995	Wayland POPULATION 1,935
REVENUE.	**$77,158.59**	**$67,239.19**	**$65,992.24**	**$108,540.57**
General	**55,188.96**	**42,416.45**	**62,497.21**	**87,733.89**
Taxes	*48,449.42*	*39,355.23*	*48,910.79*	*87,127.63*
Property, poll, and income	40,900.55	38,455.65	47,059.01	83,028.31
Corporation, bank, etc.	7,548.87	899.58	1,851.71	4,099.32
Licenses and permits	*80.50*	*16.00*	*5.00*	*7.00*
Fines and forfeits	–	*3.70*	*50.00*	–
Grants and gifts	*6,659.04*	*3,041.52*	*13,531.49*	*599.26*
For expenses	6,659.04	3,041.52	13,531.49	599.26
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**21,969.63**	**24,822.74**	**3,495.03**	**20,806.68**
Special assessments	*131.90*	*1,257.45*	–	*757.03*
To meet expenses	121.90	1,257.45	–	757.03
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*2,472.89*	*6,696.55*	*1,348.87*	*11,010.11*
General government	418.50	2.00	58.00	57.00
Protection of persons and property	897.25	1,390.11	17.33	347.41
Health and sanitation	–	293.60	–	97.00
Highways	–	42.90	–	7,525.86
Charities	703.79	1,979.55	787.12	1,423.26
Soldiers' benefits	435.50	1,318.00	464.00	873.00
Schools	–	1,592.98	–	594.56
Libraries	3.85	49.16	12.42	66.02
Recreation	–	–	–	25.00
Unclassified	14.00	28.25	10.00	1.00
Public service enterprises	*17,372.53*	*15,859.79*	–	*2,286.11*
Electric light	11,782.53	15,859.79	–	–
Water	5,590.00	–	–	2,280.51
All other	–	–	–	4.60
Cemeteries	*431.80*	–	*440.08*	*484.64*
Interest	*1,570.51*	*1,008.95*	*1,706.08*	*6,269.79*
On sinking funds	–	–	–	–
On trust and investment funds	1,063.20	763.75	492.12	1,033.63
All other	507.31	245.20	1,213.96	5,236.16
NON-REVENUE.	**$84,375.63**	**$27,489.54**	**$95,330.07**	**$129,269.91**
Offsets to outlays	–	**8,557.10**	**1,200.00**	**4,170.00**
Departmental	–	*8,500.00*	*1,200.00*	*4,170.00*
Public service enterprises	–	*57.10*	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**73,792.80**	**9,000.00**	**85,000.00**	**92,000.00**
Loans, general purposes	–	–	*40,000.00*	–
Loans, public service enterprises	*3,000.00*	*4,000.00*	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*70,792.80*	*5,000.00*	*45,000.00*	*92,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**732.27**	**1,512.18**	–	**1,171.02**
From sinking funds	–	–	–	–
All other	*732.27*	*1,512.18*	–	*1,171.02*
Refunds	**693.34**	**220.67**	**30.96**	**863.28**
Agency, trust, and investment	**9,157.22**	**8,199.59**	**9,099.11**	**31,065.61**
Taxes and licenses for State	*5,576.79*	*5,503.42*	*5,979.00*	*10,164.00*
Taxes for county	*2,255.00*	*2,681.17*	*2,546.00*	*5,183.51*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,325.43*	*15.00*	*574.11*	*15,718.10*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$77,158.59	$75,796.29	$67,192.24	$112,710.57
Premiums	–	–	–	–
Municipal indebtedness	73,792.80	9,000.00	85,000.00	92,000.00
Transfers and refunds	1,425.61	1,732.85	30.96	2,034.30
Agency, trust, and investment	9,157.22	8,199.59	9,099.11	31,065.61
Total receipts	**$161,534.22**	**$94,728.73**	**$161,322.31**	**$237,810.48**
Balance on hand, including funds	*5,351.71*	*12,897.25*	*16,289.01*	*865.53*
GRAND TOTAL	**$166,885.93**	**$107,625.98**	**$177,611.32**	**$238,176.01**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Ashburnham Population 2,012	Georgetown Population 2,004	Charlton Population 1,995	Wayland Population 1,935
Maintenance	**$65,085.52**	**$55,547.84**	**$57,132.09**	**$88,552.40**
Departmental	*49,574.22*	*43,984.30*	*56,273.17*	*85,267.60*
General government	3,132.24	2,217.93	3,468.36	7,498.57
Protection of persons and property	7,246.45	5,273.28	1,666.09	6,235.04
Health and sanitation	1,580.67	598.42	918.98	2,530.08
Highways	12,745.01	4,424.11	13,667.19	23,820.19
Charities	2,569.95	4,179.61	3,904.73	2,431.58
Soldiers' benefits	687.00	1,551.75	1,001.75	1,510.00
Schools	20,018.83	24,249.45	30,446.11	34,973.66
Libraries	1,009.57	1,204.05	502.35	4,030.34
Recreation	92.10	–	150.78	38.92
Pensions	–	–	–	–
Unclassified	492.40	285.70	556.83	2,199.22
Public service enterprises	*14,615.20*	*11,563.54*	–	*2,430.28*
Electric light	9,816.98	11,563.54	–	–
Water	4,797.47	–	–	2,368.99
All other	.75	–	–	61.29
Cemeteries	*896.10*	–	*858.92*	*854.52*
Administration of trust funds	–	–	–	–
Interest	**2,501.64**	**661.25**	**2,690.90**	**9,289.90**
Loans, general purposes	*1,858.84*	*56.25*	*2,690.90*	*9,289.90*
Loans, public service enterprises	*642.80*	*605.00*	–	–
Loans, cemeteries	–	–	–	–
Outlays	**10,617.92**	**16,099.13**	**20,037.53**	**6,020.25**
Departmental	*4,768.21*	*8,190.99*	*20,037.53*	*6,020.25*
General government	–	101.86	–	–
Protection of persons and property	–	–	–	–
Health and sanitation	–	–	–	–
Highways	–	8,089.13	479.66	5,598.65
Charities	–	–	–	–
Schools	3,872.14	–	19,557.87	295.00
Libraries	–	–	–	–
Recreation	–	–	–	126.60
Unclassified	896.07	–	–	–
Public service enterprises	*5,849.71*	*7,908.14*	–	–
Electric light	–	7,908.14	–	–
Water	5,849.71	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**68,247.97**	**7,000.00**	**61,500.00**	**83,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	*3,250.00*	*2,000.00*	–	*4,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*64,997.97*	*5,000.00*	*61,500.00*	*79,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**732.27**	**1,512.18**	–	**1,171.02**
To sinking funds from revenue	–	–	–	–
All other	*732.27*	*1,512.18*	–	*1,171.02*
Refunds	**693.34**	**220.67**	**30.96**	**863.28**
Agency, trust, and investment	**9,520.46**	**8,184.59**	**9,062.21**	**30,931.78**
Taxes and licenses for State	*5,576.79*	*5,503.42*	*5,979.00*	*10,164.00*
Taxes for county	*2,255.00*	*2,681.17*	*2,546.00*	*5,183.51*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,688.67*	–	*537.21*	*15,584.27*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$67,587.16	$56,209.09	$59,822.99	$97,842.30
Permanent debt (except from sinking funds)	3,250.00	2,000.00	–	4,500.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	10,617.92	16,099.13	20,037.53	6,020.25
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	64,997.97	5,000.00	61,500.00	79,000.00
Transfers (except to sinking funds) and refunds	1,425.61	1,732.85	30.96	2,034.30
Agency, trust, and investment	9,520.46	8,184.59	9,062.21	30,931.78
Total payments	**$157,399.12**	**$89,225.66**	**$150,453.69**	**$220,328.63**
Balance on hand, including funds	*9,486.81*	*18,400.32*	*27,157.63*	*17,847.38*
GRAND TOTAL	**$166,885.93**	**$107,625.98**	**$177,611.32**	**$238,176.01**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hanson POPULATION 1,910	Williamsburg POPULATION 1,866	Harwich POPULATION 1,846	Southborough POPULATION 1,838
REVENUE.	**$69,868.03**	**$60,899.81**	**$63,402.71**	**$95,664.50**
General	**64,209.66**	**48,689.31**	**52,896.73**	**87,193.11**
Taxes	*62,371.06*	*38,534.97*	*49,140.13*	*84,520.01*
Property, poll, and income	56,756.61	36,034.79	47,890.01	70,328.11
Corporation, bank, etc.	5,614.45	2,500.18	1,250.12	14,191.90
Licenses and permits	*86.00*	*30.00*	*131.00*	*34.00*
Fines and forfeits	*395.58*	*455.46*	*145.00*	*25.00*
Grants and gifts	*1,357.02*	*9,688.88*	*3,480.60*	*2,614.10*
For expenses	1,357.02	9,179.63	3,480.60	2,614.10
For outlays	–	509.25	–	–
All other	–	–	–	–
Commercial	**5,658.37**	**12,210.50**	**10,505.98**	**8,471.39**
Special assessments	–	–	*1,003.26*	*726.03*
To meet expenses	–	–	1,003.26	726.03
To meet outlays	–	–	–	–
Privileges	–	–	*1,900.00*	*365.00*
Departmental	*3,582.24*	*5,132.44*	*6,566.50*	*4,443.96*
General government	179.50	73.00	658.02	395.85
Protection of persons and property	1,377.18	19.45	1,437.62	382.03
Health and sanitation	–	50.71	205.71	–
Highways	149.19	–	166.70	–
Charities	584.90	988.01	1,590.54	976.34
Soldiers' benefits	1,024.00	280.00	786.00	480.00
Schools	38.35	3,422.05	1,334.16	1,996.08
Libraries	10.00	–	282.75	32.66
Recreation	–	–	100.00	12.00
Unclassified	219.12	299.22	5.00	169.00
Public service enterprises	–	*3,997.91*	–	–
Electric light	–	–	–	–
Water	–	3,997.91	–	–
All other	–	–	–	–
Cemeteries	*141.30*	–	–	*1,650.96*
Interest	*1,934.83*	*3,080.15*	*1,036.22*	*1,285.44*
On sinking funds	–	1,038.11	–	–
On trust and investment funds	11.75	1,421.41	541.47	140.77
All other	1,923.08	620.63	494.75	1,144.67
NON-REVENUE.	**$48,278.31**	**$51,543.46**	**$74,725.75**	**$53,216.50**
Offsets to outlays	**7,999.82**	**2,000.00**	–	–
Departmental	*7,999.82*	*2,000.00*	–	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**30,000.00**	**34,000.00**	**61,000.00**	**40,000.00**
Loans, general purposes	–	*4,000.00*	–	*5,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*30,000.00*	*30,000.00*	*61,000.00*	*35,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**3.00**	**2,145.42**	**47.12**	–
From sinking funds	–	–	–	–
All other	*3.00*	*2,145.42*	*47.12*	–
Refunds	**3.54**	**164.00**	**319.33**	**120.97**
Agency, trust, and investment	**10,271.95**	**13,234.04**	**13,359.30**	**13,095.53**
Taxes and licenses for State	*6,267.00*	*5,025.00*	*6,681.00*	*8,238.00*
Taxes for county	*3,434.69*	*2,631.76*	*6,440.30*	*4,000.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*570.26*	*5,577.28*	*238.00*	*857.53*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$77,867.85	$62,899.81	$63,402.71	$95,664.50
Premiums	–	–	–	–
Municipal indebtedness	30,000.00	34,000.00	61,000.00	40,000.00
Transfers and refunds	6.54	2,309.42	366.45	120.97
Agency, trust, and investment	10,271.95	13,234.04	13,359.30	13,095.53
Total receipts	**$118,146.34**	**$112,443.27**	**$138,128.46**	**$148,881.00**
Balance on hand, including funds	*13,009.90*	*5,062.31*	*1,741.73*	*18,128.16*
GRAND TOTAL	**$131,156.24**	**$117,505.58**	**$139,870.19**	**$167,009.16**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Hanson Population 1,910	Williamsburg Population 1,866	Harwich Population 1,846	Southborough Population 1,838
Maintenance	**$48,975.60**	**$50,551.89**	**$57,470.66**	**$75,329.35**
Departmental	*48,734.98*	*49,252.30*	*57,173.86*	*73,359.04*
General government	4,075.11	2,128.18	6,537.32	4,411.87
Protection of persons and property	5,820.02	1,471.64	4,927.10	12,107.10
Health and sanitation	1,991.59	965.58	1,809.49	1,397.45
Highways	11,971.05	9,365.76	9,078.44	16,585.50
Charities	1,858.82	4,351.57	7,522.18	3,090.91
Soldiers' benefits	978.00	237.00	672.00	357.00
Schools	19,553.15	29,946.17	25,068.94	31,826.21
Libraries	1,478.38	189.35	646.07	1,727.09
Recreation	–	–	50.00	326.62
Pensions	–	–	–	–
Unclassified	1,008.86	597.05	862.32	1,529.29
Public service enterprises	–	*1,299.59*	*296.80*	–
Electric light	–	–	–	–
Water	–	1,299.59	–	–
All other	–	–	296.80	–
Cemeteries	*240.62*	–	–	*1,970.31*
Administration of trust funds	–	–	–	–
Interest	**2,119.50**	**4,807.18**	**1,569.05**	**1,148.49**
Loans, general purposes	*2,119.50*	*2,807.18*	*1,569.05*	*1,148.49*
Loans, public service enterprises	–	*2,000.00*	–	–
Loans, cemeteries	–	–	–	–
Outlays	**11,999.82**	**7,538.48**	–	**6,361.90**
Departmental	*11,999.82*	*7,075.41*	–	*5,961.90*
General government	–	137.35	–	–
Protection of persons and property	–	–	–	748.00
Health and sanitation	–	–	–	–
Highways	11,999.82	6,938.06	–	5,213.90
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	*463.07*	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	463.07	–	–
Cemeteries	–	–	–	*400.00*
Municipal indebtedness	**41,000.00**	**21,950.00**	**62,500.00**	**40,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*1,000.00*	*1,950.00*	*1,500.00*	*5,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*40,000.00*	*20,000.00*	*61,000.00*	*35,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**3.00**	**2,145.42**	**47.12**	–
To sinking funds from revenue	–	*1,000.00*	–	–
All other	*3.00*	*1,145.42*	*47.12*	–
Refunds	**3.54**	**164.00**	**319.33**	**120.97**
Agency, trust, and investment	**10,179.74**	**15,345.14**	**13,364.73**	**13,028.96**
Taxes and licenses for State	*6,267.00*	*5,025.00*	*6,681.00*	*8,238.00*
Taxes for county	*3,434.69*	*2,631.76*	*6,440.30*	*4,000.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*478.05*	*7,688.38*	*243.43*	*790.96*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$51,095.10	$55,359.07	$59,039.71	$76,477.84
Permanent debt (except from sinking funds)	1,000.00	1,950.00	1,500.00	5,000.00
Sinking fund requirements from revenue	–	1,000.00	–	–
Outlays	11,999.82	7,538.48	–	6,361.90
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	40,000.00	20,000.00	61,000.00	35,000.00
Transfers (except to sinking funds) and refunds	6.54	1,309.42	366.45	120.97
Agency, trust, and investment	10,179.74	15,345.14	13,364.73	13,028.96
Total payments	**$114,281.20**	**$102,502.11**	**$135,270.89**	**$135,989.67**
Balance on hand, including funds	*16,875.04*	*15,003.47*	*4,599.30*	*31,019.49*
GRAND TOTAL	**$131,156.24**	**$117,505.58**	**$139,870.19**	**$167,009.16**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Northfield POPULATION 1,775	Hull POPULATION 1,771	Stockbridge POPULATION 1,764	Northborough POPULATION 1,753
REVENUE.	**$66,070.23**	**$451,251.70**	**$112,786.51**	**$83,148.87**
General	**61,111.87**	**344,643.34**	**110,546.04**	**67,238.66**
Taxes	*52,208.56*	*340,099.62*	*110,010.49*	*59,985.46*
Property, poll, and income	51,555.58	336,343.55	106,756.77	58,890.64
Corporation, bank, etc.	652.98	3,756.07	3,253.72	1,094.82
Licenses and permits	*49.00*	*2,447.50*	*15.50*	*64.50*
Fines and forfeits	–	*1,923.70*	*314.00*	*338.64*
Grants and gifts	*8,854.31*	*172.52*	*206.05*	*6,850.06*
For expenses	8,854.31	172.52	206.05	6,850.06
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**4,958.36**	**106,608.36**	**2,240.47**	**15,910.21**
Special assessments	–	–	–	*376.06*
To meet expenses	–	–	–	376.06
To meet outlays	–	–	–	–
Privileges	–	–	*244.77*	–
Departmental	*2,797.13*	*3,045.98*	*1,247.74*	*4,405.40*
General government	473.20	–	601.50	1,824.20
Protection of persons and property	151.93	74.47	24.99	960.04
Health and sanitation	300.65	83.31	–	349.86
Highways	560.89	2,100.70	12.50	67.00
Charities	100.00	–	42.75	239.69
Soldiers' benefits	288.00	279.50	414.00	390.00
Schools	620.79	96.00	142.00	406.90
Libraries	17.67	92.00	–	84.71
Recreation	–	275.00	10.00	83.00
Unclassified	284.00	45.00	–	–
Public service enterprises	–	*93,666.47*	*99.04*	*4,979.93*
Electric light	–	93,666.47	–	–
Water	–	–	99.04	4,979.93
All other	–	–	–	–
Cemeteries	*247.43*	*145.80*	*16.00*	*1,117.62*
Interest	*1,913.80*	*9,750.11*	*632.92*	*6,031.20*
On sinking funds	–	775.73	–	–
On trust and investment funds	1,725.15	–	632.92	3,000.99
All other	188.65	8,974.38	–	2,030.21
NON-REVENUE.	**$83,325.26**	**$485,778.97**	**$88,661.72**	**$58,003.76**
Offsets to outlays	–	–	–	**3,800.00**
Departmental	–	–	–	*3,800.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**73,000.00**	**412,000.00**	**65,000.00**	**40,000.00**
Loans, general purposes	–	*43,000.00*	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*73,000.00*	*369,000.00*	*65,000.00*	*40,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**502.85**	**14,933.96**	**853.17**	**2,143.38**
From sinking funds	–	*11,700.00*	–	–
All other	*502.85*	*3,233.96*	*853.17*	*2,143.38*
Refunds	**151.09**	**2,145.74**	**80.74**	**232.70**
Agency, trust, and investment	**9,671.32**	**56,699.27**	**22,727.81**	**11,827.68**
Taxes and licenses for State	*5,241.00*	*27,457.94*	*13,880.82*	*7,046.35*
Taxes for county	*4,079.89*	*18,975.61*	*8,783.09*	*2,691.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*350.43*	*10,265.72*	*63.90*	*2,090.33*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$66,070.23	$451,251.70	$112,786.51	$86,948.87
Premiums	–	–	–	–
Municipal indebtedness	73,000.00	412,000.00	65,000.00	40,000.00
Transfers and refunds	653.94	17,079.70	933.91	2,376.08
Agency, trust, and investment	9,671.32	56,699.27	22,727.81	11,827.68
Total receipts	**$149,395.49**	**$937,030.67**	**$201,448.23**	**$141,152.63**
Balance on hand, including funds	*17,480.88*	*196,798.96*	*924.87*	*13,739.04*
GRAND TOTAL	**$166,876.37**	**$1,133,829.63**	**$202,373.10**	**$154,891.67**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Northfield Population 1,775	Hull Population 1,771	Stockbridge Population 1,764	Northborough Population 1,753
Maintenance	**$56,848.21**	**$348,420.80**	**$86,179.81**	**$67,248.98**
Departmental	*56,189.40*	*281,706.69*	*83,885.28*	*62,380.26*
General government	5,677.62	21,666.16	7,012.45	6,261.42
Protection of persons and property	1,745.14	71,377.90	5,872.74	6,790.37
Health and sanitation	1,391.45	30,812.52	5,554.18	2,381.18
Highways	15,457.53	63,007.30	19,834.54	12,681.45
Charities	1,244.99	10,151.82	2,486.00	5,047.19
Soldiers' benefits	324.00	1,843.99	324.00	1,510.83
Schools	28,206.13	66,140.39	37,218.95	24,207.28
Libraries	1,123.83	3,864.94	2,206.05	2,022.71
Recreation	15.35	9,579.19	1,000.03	439.96
Pensions	–	–	–	–
Unclassified	1,003.36	3,262.48	2,376.34	1,537.87
Public service enterprises	–	*65,296.48*	*550.93*	*1,808.11*
Electric light	–	65,296.48	–	–
Water	–	–	550.93	1,808.11
All other	–	–	–	–
Cemeteries	*654.10*	*1,417.63*	*1,743.60*	*2,555.61*
Administration of trust funds	*4.71*	–	–	*5.00*
Interest	**3,881.45**	**26,277.20**	**4,864.68**	**822.86**
Loans, general purposes	*3,881.45*	*25,894.70*	*3,049.68*	*822.86*
Loans, public service enterprises	–	*382.50*	*1,815.00*	–
Loans, cemeteries	–	–	–	–
Outlays	**6,750.12**	**151,967.23**	**652.64**	**11,221.31**
Departmental	*6,750.12*	*130,179.53*	*652.64*	*11,221.31*
General government	–	–	51.00	–
Protection of persons and property	600.00	99,579.40	307.00	–
Health and sanitation	541.00	3,585.66	–	–
Highways	394.35	27,014.47	–	11,221.31
Charities	–	–	–	–
Schools	5,214.77	–	121.90	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	172.74	–
Public service enterprises	–	*21,787.70*	–	–
Electric light	–	21,787.70	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**64,860.00**	**450,112.72**	**87,000.00**	**40,000.00**
From sinking funds	–	*11,700.00*	–	–
From revenue and other sources	*3,860.00*	*39,412.72*	*7,000.00*	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*61,000.00*	*399,000.00*	*80,000.00*	*40,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**502.85**	**14,933.96**	**853.17**	**2,143.38**
To sinking funds from revenue	–	*2,500.00*	–	–
All other	*502.85*	*12,433.96*	*853.17*	*2,143.38*
Refunds	**151.09**	**2,145.74**	**80.74**	**232.70**
Agency, trust, and investment	**9,671.32**	**57,351.16**	**22,679.91**	**12,314.54**
Taxes and licenses for State	*5,241.00*	*27,457.94*	*13,880.82*	*7,046.35*
Taxes for county	*4,079.89*	*18,975.61*	*8,783.09*	*2,691.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*350.43*	*10,917.61*	*16.00*	*2,577.19*
All other	–	–	–	–
RECAPITULATION.				
Maintenance and interest	$60,729.66	$374,698.00	$91,044.49	$68,071.84
Permanent debt (except from sinking funds)	3,860.00	39,412.72	7,000.00	–
Sinking fund requirements from revenue	–	2,500.00	–	–
Outlays	6,750.12	151,967.23	652.64	11,221.31
Permanent debt from sinking funds	–	11,700.00	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	61,000.00	399,000.00	80,000.00	40,000.00
Transfers (except to sinking funds) and refunds	653.94	14,579.70	933.91	2,376.08
Agency, trust, and investment	9,671.32	57,351.16	22,679.91	12,314.54
Total payments	**$142,665.04**	**$1,051,208.81**	**$202,310.95**	**$133,983.77**
Balance on hand, including funds	*24,211.33*	*82,620.82*	*62.15*	*20,907.90*
GRAND TOTAL	**$166,876.37**	**$1,133,829.63**	**$202,373.10**	**$154,891.67**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Rutland POPULATION 1,743	Chatham POPULATION 1,737	Salisbury POPULATION 1,701	Raynham POPULATION 1,695
REVENUE.	**$45,207.60**	**$50,966.46**	**$80,942.69**	**$53,717.87**
General	**38,726.52**	**46,253.13**	**74,897.27**	**50,175.18**
Taxes	*30,245.60*	*45,280.20*	*63,251.05*	*39,359.28*
Property, poll, and income	28,451.92	43,415.23	61,954.45	37,187.88
Corporation, bank, etc.	1,793.68	1,864.97	1,296.60	2,171.40
Licenses and permits	*50.00*	*227.50*	*2,783.30*	*37.50*
Fines and forfeits	*85.00*	*50.00*	*4,124.00*	*531.25*
Grants and gifts	*8,345.92*	*695.43*	*4,738.92*	*10,247.15*
For expenses	8,345.92	695.43	4,738.92	10,247.15
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**6,481.08**	**4,713.33**	**6,045.42**	**3,542.69**
Special assessments	*109.54*	–	*915.72*	*466.35*
To meet expenses	109.54	–	915.72	466.35
To meet outlays	–	–	–	–
Privileges	–	*397.05*	–	*4.00*
Departmental	*1,518.04*	*2,309.66*	*2,680.95*	*2,027.71*
General government	595.95	1.50	29.85	50.00
Protection of persons and property	163.55	557.64	271.47	377.47
Health and sanitation	–	–	49.89	–
Highways	200.00	96.20	42.00	–
Charities	–	790.71	1,315.43	437.00
Soldiers' benefits	188.00	702.00	636.00	589.00
Schools	296.05	161.61	259.65	536.24
Libraries	74.49	–	76.66	–
Recreation	–	–	–	–
Unclassified	–	–	–	38.00
Public service enterprises	*4,179.78*	–	–	–
Electric light	–	–	–	–
Water	4,172.28	–	–	–
All other	7.50	–	–	–
Cemeteries	–	–	–	*369.19*
Interest	*673.72*	*2,006.62*	*2,448.75*	*675.44*
On sinking funds	–	–	–	–
On trust and investment funds	–	1,705.00	752.83	32.71
All other	673.72	301.62	1,695.92	642.73
NON-REVENUE.	**$41,858.91**	**$37,964.93**	**$61,011.57**	**$41,685.82**
Offsets to outlays	–	–	–	**2,998.27**
Departmental	–	–	–	*2,998.27*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**36,100.00**	**20,000.00**	**50,000.00**	**32,000.00**
Loans, general purposes	*3,000.00*	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*33,100.00*	*20,000.00*	*50,000.00*	*32,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**40.24**	**1,705.00**	–	**30.10**
From sinking funds	–	–	–	–
All other	*40.24*	*1,705.00*	–	*30.10*
Refunds	**83.67**	**57.24**	**12.06**	**30.00**
Agency, trust, and investment	**5,635.00**	**16,202.69**	**10,999.51**	**6,627.45**
Taxes and licenses for State	*4,035.00*	*7,902.00*	*6,882.00*	*4,707.00*
Taxes for county	*1,600.00*	*8,127.05*	*4,117.51*	*1,577.11*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	–	*173.64*	–	*343.34*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$45,207.60	$50,966.46	$80,942.69	$56,716.14
Premiums	–	–	–	–
Municipal indebtedness	36,100.00	20,000.00	50,000.00	32,000.00
Transfers and refunds	123.91	1,762.24	12.06	60.10
Agency, trust, and investment	5,635.00	16,202.69	10,999.51	6,627.45
Total receipts	**$87,066.51**	**$88,931.39**	**$141,954.26**	**$95,403.69**
Balance on hand, including funds	*227.09*	*4,451.36*	*41,907.40*	*1,375.89*
GRAND TOTAL	**$87,293.60**	**$93,382.75**	**$183,861.66**	**$96,779.58**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Rutland Population 1,743	Chatham Population 1,737	Salisbury Population 1,701	Raynham Population 1,695
Maintenance	**$42,278.40**	**$49,882.44**	**$66,481.38**	**$44,150.79**
Departmental	*38,762.85*	*49,882.44*	*66,452.38*	*43,635.35*
General government	3,986.91	4,683.36	4,701.87	3,116.30
Protection of persons and property	1,698.41	4,604.53	15,763.93	2,394.65
Health and sanitation	276.70	2,756.84	2,532.08	1,363.20
Highways	10,484.11	12,868.27	12,690.22	9,898.36
Charities	2,386.51	3,716.74	4,893.90	3,171.01
Soldiers' benefits	102.00	720.00	1,080.00	398.00
Schools	18,670.90	19,207.12	23,743.01	22,445.34
Libraries	399.23	500.00	584.24	483.79
Recreation	100.00	145.56	63.43	–
Pensions	–	–	–	–
Unclassified	658.08	680.02	399.70	364.70
Public service enterprises	*3,515.55*	–	–	–
Electric light	–	–	–	–
Water	3,515.55	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	*515.44*
Administration of trust funds	–	–	*29.00*	–
Interest	**2,146.85**	**895.73**	**3,159.89**	**1,545.37**
Loans, general purposes	*1,943.09*	*895.73*	*3,159.89*	*1,545.37*
Loans, public service enterprises	*203.76*	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**3,605.34**	**1,088.38**	**7,790.21**	**9,573.45**
Departmental	*3,605.34*	*1,088.38*	*7,790.21*	*9,573.45*
General government	–	97.08	–	235.00
Protection of persons and property	75.00	–	1,557.00	–
Health and sanitation	–	–	1,972.68	–
Highways	3,488.09	841.30	3,696.72	8,992.33
Charities	–	–	–	–
Schools	–	–	–	346.12
Libraries	–	–	–	–
Recreation	–	–	563.81	–
Unclassified	42.25	150.00	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**32,700.00**	**22,900.00**	**76,000.00**	**23,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*3,700.00*	*2,900.00*	*6,000.00*	*3,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*29,000.00*	*20,000.00*	*70,000.00*	*20,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**40.24**	**1,705.00**	–	**30.10**
To sinking funds from revenue	–	–	–	–
All other	*40.24*	*1,705.00*	–	*30.10*
Refunds	**83.67**	**57.24**	**12.06**	**30.00**
Agency, trust, and investment	**5,635.00**	**16,202.69**	**11,024.86**	**6,630.06**
Taxes and licenses for State	*4,035.00*	*7,902.00*	*6,882.00*	*4,707.00*
Taxes for county	*1,600.00*	*8,127.05*	*4,117.51*	*1,577.11*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	–	*173.64*	*25.35*	*345.95*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$44,425.25	$50,778.17	$69,641.27	$45,696.16
Permanent debt (except from sinking funds)	3,700.00	2,900.00	6,000.00	3,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	3,605.34	1,088.38	7,790.21	9,573.45
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	29,000.00	20,000.00	70,000.00	20,000.00
Transfers (except to sinking funds) and refunds	123.91	1,762.24	12.06	60.10
Agency, trust, and investment	5,635.00	16,202.69	11,024.86	6,630.06
Total payments	**$86,489.50**	**$92,731.48**	**$164,468.40**	**$84,959.77**
Balance on hand, including funds	804.10	651.27	19,393.26	11,819.81
GRAND TOTAL	**$87,293.60**	**$93,382.75**	**$183,861.66**	**$96,779.58**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Upton POPULATION 1,693	Lunenburg POPULATION 1,634	Hamilton POPULATION 1,631	West Boylston POPULATION 1,624
REVENUE.	**$54,464.30**	**$58,063.35**	**$111,233 95**	**$72,174.20**
General	**47,403.04**	**50,754.01**	**105,648.75**	**55,537.36**
Taxes	*38,179.62*	*40,880.46*	*104,963.02*	*48,398.88*
Property, poll, and income	37,244.04	40,347.80	91,543.09	48,023.79
Corporation, bank, etc.	935.58	532.66	13,419.93	375.09
Licenses and permits	*52.00*	*450.50*	*65.50*	*28.00*
Fines and forfeits	*95.00*	*38.95*	*16.35*	*50.00*
Grants and gifts	*9,076.42*	*9,384.10*	*603.88*	*7,060.48*
For expenses	9,016.65	9,384.10	603.88	7,060.48
For outlays	59.77	–	–	–
All other	–	–	–	–
Commercial	**7,061.26**	**7,309.34**	**5,585.20**	**16,636.84**
Special assessments	–	*1,691.48*	*1,921.89*	*488.59*
To meet expenses	–	1,691.48	1,921.89	488.59
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*5,969.26*	*3,458.82*	*1,876.22*	*3,512.75*
General government	442.00	333.75	48.00	–
Protection of persons and property	211.84	787.69	164.43	83.30
Health and sanitation	–	–	–	124.00
Highways	–	54.80	–	45.00
Charities	3,006.06	1,706.25	1,220.67	2,976.22
Soldiers' benefits	1,240.00	120.00	120.00	144.00
Schools	1,049.51	398.72	258.57	10.36
Libraries	19.85	48.51	64.55	63.03
Recreation	–	–	–	62.00
Unclassified	–	4.10	–	4.84
Public service enterprises	–	–	*6.93*	*11,829.95*
Electric light	–	–	–	11,829.95
Water	–	–	–	–
All other	–	–	6.93	–
Cemeteries	*837.60*	*204.20*	*574.03*	*182.11*
Interest	*254.40*	*1,959.84*	*1,206.13*	*623.44*
On sinking funds	–	–	–	–
On trust and investment funds	49.85	449.87	69.15	69.75
All other	204.55	1,509.97	1,136.98	553.69
NON-REVENUE.	**$21,680.87**	**$20,755.22**	**$90,362.19**	**$12,570.83**
Offsets to outlays	–	**964.87**	**800.00**	**135.88**
Departmental	–	*964.87*	*800.00*	–
Public service enterprises	–	–	–	*135.88*
Cemeteries	–	–	–	–
Municipal indebtedness	**14,224.27**	**10,000.00**	**70,000.00**	**5,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*14,000.00*	*10,000.00*	*70,000.00*	*5,000.00*
Unpaid warrants or orders, current year	*224.27*	–	–	–
Premiums	–	–	–	–
Transfers	**45.50**	**341.05**	**180.00**	**6.75**
From sinking funds	–	–	–	–
All other	*45.50*	*341.05*	*180.00*	*6.75*
Refunds	**7.50**	**297.91**	**65.42**	**309.17**
Agency, trust, and investment	**7,403.60**	**9,151.39**	**19,316.77**	**7,119.03**
Taxes and licenses for State	*4,860.00*	*5,355.00*	*10,892.81*	*4,191.00*
Taxes for county	*2,037.00*	*2,328.00*	*7,373.21*	*1,746.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*506.60*	*1,468.39*	*1,050.75*	*1,182.03*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$54,464.30	$59,028.22	$112,033.95	$72,310.08
Premiums	–	–	–	–
Municipal indebtedness	14,224.27	10,000.00	70,000.00	5,000.00
Transfers and refunds	53.00	638.96	245.42	315.92
Agency, trust, and investment	7,403.60	9,151.39	19,316.77	7,119.03
Total receipts	**$76,145.17**	**$78,818.57**	**$201,596.14**	**$84,745.03**
Balance on hand, including funds	*9.18*	*7,150.56*	*18,634.26*	*25,426.07*
GRAND TOTAL	**$76,154.35**	**$85,969.13**	**$220,230.40**	**$110,171.10**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Upton Population 1,693	Lunenburg Population 1,634	Hamilton Population 1,631	West Boylston Population 1,624
Maintenance	**$50,587.00**	**$52,197.08**	**$93,478.56**	**$63,957.67**
Departmental	*49,270.51*	*51,342.12*	*92,343.06*	*52,988.94*
General government	2,821.04	4,466.73	8,701.06	3,183.14
Protection of persons and property	2,493.33	3,755.19	8,614.22	2,420.99
Health and sanitation	410.85	1,774.80	1,713.21	2,144.56
Highways	10,386.89	10,683.98	22,292.59	8,065.81
Charities	7,410.00	3,686.19	3,791.85	6,656.68
Soldiers' benefits	1,604.70	140.00	371.51	144.00
Schools	22,630.44	24,187.52	43,407.55	26,504.00
Libraries	538.36	1,447.47	2,501.97	2,117.36
Recreation	5.00	379.63	48.13	892.78
Pensions	–	–	–	–
Unclassified	969.90	820.61	900.97	859.62
Public service enterprises	–	–	*128.41*	*10,653.98*
Electric light	–	–	–	10,653.98
Water	–	–	–	–
All other	–	–	128.41	–
Cemeteries	*1,316.49*	*854.96*	*1,007.09*	*314.75*
Administration of trust funds	–	–	–	–
Interest	**435.56**	**228.75**	**2,643.03**	**688.33**
Loans, general purposes	*435.56*	*228.75*	*2,643.03*	*588.33*
Loans, public service enterprises	–	–	–	*100.00*
Loans, cemeteries	–	–	–	–
Outlays	**2,978.55**	**2,418.13**	**5,488.92**	**5,174.42**
Departmental	*2,978.55*	*2,418.13*	*5,488.92*	*1,563.52*
General government	–	290.52	1,943.83	–
Protection of persons and property	147.50	–	100.00	82.42
Health and sanitation	–	–	–	–
Highways	–	1,267.74	3,445.09	495.90
Charities	–	–	–	–
Schools	2,831.05	563.31	–	942.70
Libraries	–	–	–	42.50
Recreation	–	296.56	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	*3,079.74*
Electric light	–	–	–	3,079.74
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	*531.16*
Municipal indebtedness	**14,658.54**	**10,000.00**	**81,000.00**	**7,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	–	*1,000.00*	*2,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*14,000.00*	*10,000.00*	*80,000.00*	*5,000.00*
Warrants or orders, previous years	*658.54*	–	–	–
Transfers	**45.50**	**341.05**	**180.00**	**6.75**
To sinking funds from revenue	–	–	–	–
All other	*45.50*	*341.05*	*180.00*	*6.75*
Refunds	**7.50**	**297.91**	**65.42**	**309.17**
Agency, trust, and investment	**7,407.95**	**9,137.52**	**19,497.67**	**7,330.89**
Taxes and licenses for State	*4,860.00*	*5,355.00*	*10,892.81*	*4,191.00*
Taxes for county	*2,037.00*	*2,328.00*	*7,373.21*	*1,746.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*510.95*	*1,454.52*	*1,231.65*	*1,393.89*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$51,022.56	$52,425.83	$96,121.59	$64,646.00
Permanent debt (except from sinking funds)	–	–	1,000.00	2,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	2,978.55	2,418.13	5,488.92	5,174.42
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	14,658.54	10,000.00	80,000.00	5,000.00
Transfers (except to sinking funds) and refunds	53.00	638.96	245.42	315.92
Agency, trust, and investment	7,407.95	9,137.52	19,497.67	7,330.89
Total payments	**$76,120.60**	**$74,620.44**	**$202,353.60**	**$84,467.23**
Balance on hand, including funds	*33.75*	*11,348.69*	*17,876.80*	*25,703.87*
GRAND TOTAL	**$76,154.35**	**$85,969.13**	**$220,230.40**	**$110,171.10**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Colrain POPULATION 1,607	Townsend POPULATION 1,575	Sturbridge POPULATION 1,573	Sherborn POPULATION 1,558
REVENUE.	**$59,740.95**	**$70,874.35**	**$61,509.93**	**$65,421.72**
General	**56,945.12**	**61,383.89**	**57,600.98**	**58,832.13**
Taxes	*37,430.88*	*52,524.08*	*45,526.74*	*52,659.54*
Property, poll, and income	34,502.99	49,177.26	42,263.22	44,429.08
Corporation, bank, etc.	2,927.89	3,346.82	3,263.52	8,230.46
Licenses and permits	*1.00*	*60.00*	*12.00*	*3.00*
Fines and forfeits	–	–	–	*1.00*
Grants and gifts	*19,513.24*	*8,799.81*	*12,062.24*	*6,168.59*
For expenses	19,513.24	8,799.81	12,062.24	6,168.59
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**2,795.83**	**9,490.46**	**3,908.95**	**6,589.59**
Special assessments	–	*235.69*	–	*1,377.34*
To meet expenses	–	235.69	–	1,377.34
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*1,593.51*	*7,239.98*	*1,583.72*	*2,377.94*
General government	–	1,211.72	77.00	123.00
Protection of persons and property	–	725.12	–	225.03
Health and sanitation	–	–	–	138.00
Highways	27.24	130.00	2.00	56.00
Charities	94.07	4,059.56	1,150.67	629.33
Soldiers' benefits	216.00	402.00	294.00	48.00
Schools	1,000.20	568.09	37.25	1,146.68
Libraries	21.00	119.49	20.20	11.90
Recreation	–	–	–	–
Unclassified	235.00	24.00	2.60	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	*1,452.98*	*484.95*	*757.62*
Interest	*1,202.32*	*561.81*	*1,840.28*	*2,076.69*
On sinking funds	–	–	–	–
On trust and investment funds	794.40	78.52	759.95	1,096.98
All other	407.92	483.29	1,080.33	979.71
NON-REVENUE.	**$35,978.63**	**$52,154.17**	**$42,882.58**	**$64,826.42**
Offsets to outlays	–	**1,262.10**	–	**2,000.00**
Departmental	–	*1,262.10*	–	*2,000.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**26,577.15**	**33,200.71**	**35,000.00**	**50,000.00**
Loans, general purposes	*1,500.00*	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*25,000.00*	*33,000.00*	*35,000.00*	*50,000.00*
Unpaid warrants or orders, current year	*77.15*	*200.71*	–	–
Premiums	–	–	–	–
Transfers	**505.00**	**121.11**	**321.30**	**1,924.23**
From sinking funds	–	–	–	–
All other	*505.00*	*121.11*	*321.30*	*1,924.23*
Refunds	**76.87**	**284.14**	**73.64**	**75.16**
Agency, trust, and investment	**8,819.61**	**17,286.11**	**7,487.64**	**10,827.03**
Taxes and licenses for State	*5,100.00*	*6,574.04*	*4,632.00*	*5,127.00*
Taxes for county	*3,214.46*	*2,896.67*	*1,818.00*	*2,515.53*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*255.60*	*7,815.40*	*1,037.64*	*3,184.50*
All other	*249.55*	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$59,740.95	$72,136.45	$61,509.93	$67,421.72
Premiums	–	–	–	–
Municipal indebtedness	26,577.15	33,200.71	35,000.00	50,000.00
Transfers and refunds	581.87	405.25	394.94	1,999.39
Agency, trust, and investment	8,819.61	17,286.11	7,487.64	10,827.03
Total receipts	**$95,719.58**	**$123,028.52**	**$104,392.51**	**$130,248.14**
Balance on hand, including funds	*3,231.29*	*7,138.46*	*2,815.28*	*2,689.07*
GRAND TOTAL	**$98,950.87**	**$130,166.98**	**$107,207.79**	**$132,937.21**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Colrain Population 1,607	Townsend Population 1,575	Sturbridge Population 1,573	Sherborn Population 1,558
Maintenance	**$49,182.58**	**$64,768.12**	**$53,360.20**	**$53,345.06**
Departmental	*49,182.58*	*63,247.13*	*52,744.61*	*52,037.39*
General government	1,983.80	3,874.16	2,595.77	3,654.33
Protection of persons and property	138.49	3,657.91	2,013.77	4,556.34
Health and sanitation	1,840.65	561.02	749.67	503.17
Highways	11,702.64	14,255.80	11,942.20	15,289.08
Charities	1,572.99	9,708.88	5,683.24	1,974.82
Soldiers' benefits	216.00	312.00	438.00	120.00
Schools	29,861.42	27,644.70	27,565.20	22,198.17
Libraries	887.71	1,021.79	926.56	1,952.79
Recreation	–	463.77	225.00	645.39
Pensions	–	–	–	–
Unclassified	978.88	1,747.10	605.20	1,143.30
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	*1,520.99*	*615.59*	*1,307.67*
Administration of trust funds	–	–	–	–
Interest	**637.24**	**812.28**	**1,188.51**	**1,887.91**
Loans, general purposes	*637.24*	*812.28*	*1,188.51*	*1,887.91*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**5,743.67**	**314.87**	**2,446.12**	**4,882.15**
Departmental	*5,743.67*	*314.87*	*2,446.12*	*4,882.15*
General government	–	–	446.12	–
Protection of persons and property	–	14.87	–	–
Health and sanitation	–	–	–	–
Highways	4,749.37	–	2,000.00	4,882.15
Charities	–	–	–	–
Schools	–	100.00	–	–
Libraries	–	–	–	–
Recreation	–	200.00	–	–
Unclassified	994.30	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**25,000.00**	**36,212.68**	**35,000.00**	**50,484.63**
From sinking funds	–	–	–	–
From revenue and other sources	–	–	–	*1,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*25,000.00*	*35,500.00*	*35,000.00*	*47,000.00*
Warrants or orders, previous years	–	*712.68*	–	*2,484.36*
Transfers	**505.00**	**121.11**	**321.30**	**1,924.23**
To sinking funds from revenue	–	–	–	–
All other	*505.00*	*121.11*	*321.30*	*1,924.23*
Refunds	**76.87**	**284.14**	**73.64**	**75.16**
Agency, trust, and investment	**8,953.41**	**17,283.61**	**7,668.47**	**12,176.01**
Taxes and licenses for State	*5,100.00*	*6,574.04*	*4,632.00*	*5,127.00*
Taxes for county	*3,214.46*	*2,896.67*	*1,818.00*	*2,515.53*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*389.40*	*7,812.90*	*1,218.47*	*4,533.48*
All other	*249.55*	–	–	–

RECAPITULATION.				
Maintenance and interest	$49,819.82	$65,580.40	$54,548.71	$55,232.97
Permanent debt (except from sinking funds)	–	–	–	1,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	5,743.67	314.87	2,446.12	4,882.15
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	25,000.00	36,212.68	35,000.00	49,484.36
Transfers (except to sinking funds) and refunds	581.87	405.25	394.94	1,999.39
Agency, trust, and investment	8,953.41	17,283.61	7,668.47	12,176.01
Total payments	**$90,098.77**	**$119,796.81**	**$100,058.24**	**$124,774.88**
Balance on hand, including funds	*8,852.10*	*10,370.17*	*7,149.55*	*8,162.33*
GRAND TOTAL	**$98,950.87**	**$130,166.98**	**$107,207.79**	**$132,937.21**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Duxbury POPULATION 1,553	Dennis POPULATION 1,536	Freetown POPULATION 1,532	West Newbury POPULATION 1,492
REVENUE.	**$107,954.68**	**$50,608.66**	**$54,991.11**	**$50,344.67**
General	**101,400.42**	**48,019.24**	**51,509.51**	**46,022.12**
Taxes	*100,900.49*	*44,334.37*	*38,213.23*	*37,697.44*
Property, poll, and income	98,791.19	43,409.62	35,358.91	36,737.55
Corporation, bank, etc.	2,109.30	924.75	2,854.32	959.89
Licenses and permits	*150.00*	*194.50*	*40.00*	*37.00*
Fines and forfeits	*30.50*	–	*165.60*	*277.00*
Grants and gifts	*319.43*	*3,490.37*	*13,090.68*	*8,010.68*
For expenses	319.43	3,490.37	13,090.68	8,010.68
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**6,554.26**	**2,589.42**	**3,481.60**	**4,322.55**
Special assessments	*963.03*	–	–	*615.95*
To meet expenses	963.03	–	–	615.95
To meet outlays	–	–	–	–
Privileges	–	*72.00*	*250.00*	–
Departmental	*2,885.32*	*1,841.60*	[1]*2,757.91*	*2,617.87*
General government	72.35	104.67	452.00	93.16
Protection of persons and property	170.57	695.18	965.90	581.82
Health and sanitation	418.10	118.57	–	–
Highways	122.00	6.25	–	5.00
Charities	1,096.25	282.42	504.53	703.05
Soldiers' benefits	884.00	600.00	496.00	959.47
Schools	60.75	34.51	29.20	249.67
Libraries	–	–	–	10.00
Recreation	–	–	–	–
Unclassified	61.30	–	[1]310.28	15.70
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*229.00*	–	*316.29*	–
Interest	*2,476.91*	*675.82*	*157.40*	*1,088.73*
On sinking funds	–	–	–	–
On trust and investment funds	161.58	229.45	53.85	334.33
All other	2,315.33	446.37	103.55	754.40
NON-REVENUE.	**$108,218.02**	**$25,599.79**	**$53,115.46**	**$38,202.84**
Offsets to outlays	–	**300.00**	**4,000.00**	–
Departmental	–	*300.00*	*4,000.00*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**90,000.00**	**15,000.00**	**41,000.00**	**31,800.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*90,000.00*	*15,000.00*	*41,000.00*	*31,800.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	–	–	**57.35**
From sinking funds	–	–	–	–
All other	–	–	–	*57.35*
Refunds	**9.00**	**400.67**	**102.92**	**60.00**
Agency, trust, and investment	**18,209.02**	**9,899.12**	**8,012.54**	**6,285.49**
Taxes and licenses for State	*9,765.00*	*5,163.00*	*4,836.00*	*3,846.00*
Taxes for county	*6,145.49*	*4,600.21*	*1,698.42*	*2,010.87*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,298.53*	*135.91*	*1,478.12*	*428.62*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$107,954.68	$50,908.66	$58,991.11	$50,344.67
Premiums	–	–	–	–
Municipal indebtedness	90,000.00	15,000.00	41,000.00	31,800.00
Transfers and refunds	9.00	400.67	102.92	117.35
Agency, trust, and investment	18,209.02	9,899.12	8,012.54	6,285.49
Total receipts	**$216,172.70**	**$76,208.45**	**$108,106.57**	**$88,547.51**
Balance on hand, including funds	*10,930.24*	*9,513.19*	*11,778.49*	*1,572.62*
GRAND TOTAL	**$227,102.94**	**$85,721.64**	**$119,885.06**	**$90,120.13**

[1] Includes $12.20 from administration of trust funds.

Graded According to Population of 1920 — Continued.

PAYMENTS.	Duxbury Population 1,553	Dennis Population 1,536	Freetown Population 1,532	West Newbury Population 1,492
Maintenance	**$77,144.02**	**$46,206.60**	**$51,339.95**	**$45,399.36**
Departmental	*75,642.84*	*46,206.60*	*51,068.51*	*45,399.36*
General government	6,723.51	5,126.22	2,563.24	3,540.19
Protection of persons and property	6,338.97	1,688.45	4,140.59	4,067.41
Health and sanitation	3,212.86	458.68	1,399.93	956.94
Highways	17,169.61	12,962.71	14,477.66	9,952.22
Charities	6,563.64	4,648.25	2,538.22	1,279.04
Soldiers' benefits	750.00	628.00	698.25	1,441.09
Schools	31,728.89	19,372.76	24,353.67	22,633.42
Libraries	1,045.50	200.00	225.31	921.66
Recreation	5.00	–	–	34.15
Pensions	–	–	–	–
Unclassified	2,104.86	1,121.53	671.64	573.24
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*1,501.18*	–	*259.24*	–
Administration of trust funds	–	–	*12.20*	–
Interest	**4,505.55**	**814.75**	**1,872.67**	**1,449.72**
Loans, general purposes	*4,505.55*	*814.75*	*1,872.67*	*1,449.72*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**9,537.00**	**1,164.89**	**4,000.00**	–
Departmental	*7,590.01*	*1,164.89*	*4,000.00*	–
General government	–	1,164.89	–	–
Protection of persons and property	2,115.00	–	–	–
Health and sanitation	–	–	–	–
Highways	5,000.00	–	4,000.00	–
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	475.01	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*1,946.99*	–	–	–
Municipal indebtedness	**92,200.00**	**16,500.00**	**42,000.00**	**35,800.00**
From sinking funds	–	–	–	–
From revenue and other sources	*12,200.00*	*1,500.00*	*5,000.00*	*1,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*80,000.00*	*15,000.00*	*37,000.00*	*34,800.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	–	–	**57.35**
To sinking funds from revenue	–	–	–	–
All other	–	–	–	*57.35*
Refunds	**9.00**	**400.67**	**102.92**	**60.00**
Agency, trust, and investment	**18,325.10**	**9,899.12**	**7,481.38**	**6,285.49**
Taxes and licenses for State	*9,765.00*	*5,163.00*	*4,836.00*	*3,846.00*
Taxes for county	*6,145.49*	*4,600.21*	*1,698.42*	*2,010.87*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,414.61*	*135.91*	*946.96*	*428.62*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$81,649.57	$47,021.35	$53,212.62	$46,849.08
Permanent debt (except from sinking funds)	12,200.00	1,500.00	5,000.00	1,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	9,537.00	1,164.89	4,000.00	–
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	80,000.00	15,000.00	37,000.00	34,800.00
Transfers (except to sinking funds) and refunds	9.00	400.67	102.92	117.35
Agency, trust, and investment	18,325.10	9,899.12	7,481.38	6,285.49
Total payments	**$201,720.67**	**$74,986.03**	**$106,796.92**	**$89,051.92**
Balance on hand, including funds	*25,382.27*	*10,735.61*	*13,088.14*	*1,068.21*
GRAND TOTAL	**$227,102.94**	**$85,721.64**	**$119,885.06**	**$90,120.13**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Millis POPULATION 1,485	Essex POPULATION 1,478	Cheshire POPULATION 1,476	Sandwich POPULATION 1,458
REVENUE.	**$78,787.26**	**$53,781.35**	**$40,078.68**	**$71,017.90**
General	**65,075.69**	**44,769.69**	**37,656.40**	**60,746.05**
Taxes	*61,186.59*	*38,798.65*	*27,169.25*	*55,204.27*
Property, poll, and income	54,610.44	37,198.77	25,514.67	53,053.60
Corporation, bank, etc.	6,576.15	1,599.88	1,654.58	2,150.67
Licenses and permits	*205.00*	*121.00*	*1.75*	*91.00*
Fines and forfeits	*109.22*	*140.00*	*222.47*	*125.00*
Grants and gifts	*3,574.88*	*5,710.04*	*10,262.93*	*5,325.78*
For expenses	3,574.88	4,336.24	9,262.93	5,300.78
For outlays	–	1,373.80	1,000.00	25.00
All other	–	–	–	–
Commercial	**13,711.57**	**9,011.66**	**2,422.28**	**10,271.85**
Special assessments	*3,520.44*	*910.00*	–	*311.03*
To meet expenses	3,520.44	910.00	–	311.03
To meet outlays	–	–	–	–
Privileges	–	*85.94*	–	*5.00*
Departmental	*863.32*	*5,778.09*	*1,111.53*	*4,270.94*
General government	–	253.65	123.80	760.75
Protection of persons and property	263.20	102.37	24.76	1,593.97
Health and sanitation	–	–	–	–
Highways	–	1,887.00	77.50	60.00
Charities	459.71	264.55	–	1,446.22
Soldiers' benefits	72.00	1,096.00	594.00	336.00
Schools	38.36	6.65	276.47	–
Libraries	–	8.90	–	74.00
Recreation	–	–	–	–
Unclassified	30.05	2,158.97	15.00	–
Public service enterprises	*5,432.82*	–	–	*92.02*
Electric light	–	–	–	–
Water	5,432.82	–	–	–
All other	–	–	–	92.02
Cemeteries	*245.51*	*378.25*	*547.98*	*9.00*
Interest	*3,649.48*	*1,859.38*	*762.77*	*5,583.86*
On sinking funds	2,513.06	–	–	–
On trust and investment funds	781.38	1,196.58	625.00	4,233.94
All other	355.04	662.80	137.77	1,349.92
NON-REVENUE.	**$86,988.68**	**$58,147.53**	**$75,613.44**	**$46,084.54**
Offsets to outlays	**11,244.26**	**16,225.00**	**2,000.00**	**1,000.00**
Departmental	*11,244.26*	*16,225.00*	*2,000.00*	*1,000.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**56,902.20**	**32,813.40**	**65,000.00**	**30,000.00**
Loans, general purposes	*18,500.00*	*4,800.00*	*55,000.00*	–
Loans, public service enterprises	*8,400.00*	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*30,000.00*	*28,000.00*	*10,000.00*	*30,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*2.20*	*13.40*	–	–
Transfers	**7,016.38**	–	**600.77**	**1,133.94**
From sinking funds	–	–	–	–
All other	*7,016.38*	–	*600.77*	*1,133.94*
Refunds	**118.29**	**284.11**	**74.61**	**119.76**
Agency, trust, and investment	**11,707.55**	**8,825.02**	**7,938.06**	**13,830.84**
Taxes and licenses for State	*6,439.40*	*4,746.00*	*3,909.00*	*5,082.00*
Taxes for county	*3,673.75*	*2,585.41*	*2,100.30*	*4,600.22*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,594.40*	*1,493.61*	*1,928.76*	*4,148.62*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$90,031.52	$70,006.35	$42,078.68	$72,017.90
Premiums	2.20	13.40	–	–
Municipal indebtedness	56,900.00	32,800.00	65,000.00	30,000.00
Transfers and refunds	7,134.67	284.11	675.38	1,253.70
Agency, trust, and investment	11,707.55	8,825.02	7,938.06	13,830.84
Total receipts	**$165,775.94**	**$111,928.88**	**$115,692.12**	**$117,102.44**
Balance on hand, including funds	*10,874.25*	*5,309.08*	*6,968.27*	*15,957.38*
GRAND TOTAL	**$176,650.19**	**$117,237.96**	**$122,660.39**	**$133,059.82**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Millis Population 1,485	Essex Population 1,478	Cheshire Population 1,476	Sandwich Population 1,458
Maintenance	**$59,116.24**	**$46,879.41**	**$33,782.23**	**$55,091.66**
Departmental	*53,564.02*	*46,051.01*	*33,183.80*	*55,018.36*
General government	2,800.78	3,359.25	2,309.26	6,406.75
Protection of persons and property	10,555.52	3,847.02	219.76	5,291.64
Health and sanitation	2,999.02	398.55	509.97	1,645.52
Highways	10,432.37	12,355.88	9,985.48	7,457.40
Charities	1,902.98	3,373.58	1,617.41	4,546.23
Soldiers' benefits	66.00	1,804.00	522.00	638.50
Schools	23,916.57	17,977.27	17,175.79	25,582.14
Libraries	302.85	857.60	200.48	1,602.79
Recreation	67.46	1.00	–	413.11
Pensions	–	–	–	–
Unclassified	520.47	2,076.86	643.65	1,434.28
Public service enterprises	*5,064.94*	–	–	–
Electric light	–	–	–	–
Water	5,064.94	–	–	–
All other	–	–	–	–
Cemeteries	*487.28*	*808.40*	*598.43*	*68.30*
Administration of trust funds	–	*20.00*	–	*5.00*
Interest	**6,528.95**	**833.27**	**330.42**	**1,524.77**
Loans, general purposes	*4,406.87*	*833.27*	*330.42*	*1,524.77*
Loans, public service enterprises	*2,122.08*	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**34,077.34**	**26,930.03**	**21,595.86**	**73.20**
Departmental	*26,048.32*	*26,930.03*	*21,595.86*	*73.20*
General government	–	–	–	–
Protection of persons and property	–	–	365.98	–
Health and sanitation	–	–	–	–
Highways	12,225.89	24,524.23	3,006.31	73.20
Charities	–	–	–	–
Schools	9,290.55	–	18,223.57	–
Libraries	–	–	–	–
Recreation	4,531.88	–	–	–
Unclassified	–	2,405.80	–	–
Public service enterprises	*8,029.02*	–	–	–
Electric light	–	–	–	–
Water	8,029.02	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**36,600.00**	**30,800.00**	**13,000.00**	**29,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*6,600.00*	*2,800.00*	–	*3,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*30,000.00*	*28,000.00*	*13,000.00*	*26,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**7,016.38**	–	**600.77**	**1,133.94**
To sinking funds from revenue	*742.60*	–	–	–
All other	*6,273.78*	–	*600.77*	*1,133.94*
Refunds	**118.29**	**284.11**	**74.61**	**119.76**
Agency, trust, and investment	**14,995.89**	**8,299.32**	**7,923.70**	**16,930.84**
Taxes and licenses for State	*6,439.40*	*4,746.00*	*3,909.00*	*5,082.00*
Taxes for county	*3,673.75*	*2,585.41*	*2,100.30*	*4,600.22*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*4,882.74*	*967.91*	*1,914.40*	*7,248.62*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$65,645.19	$47,712.68	$34,112.65	$56,616.43
Permanent debt (except from sinking funds)	6,600.00	2,800.00	–	3,000.00
Sinking fund requirements from revenue	742.60	–	–	–
Outlays	34,077.34	26,930.03	21,595.86	73.20
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	30,000.00	28,000.00	13,000.00	26,000.00
Transfers (except to sinking funds) and refunds	6,392.07	284.11	675.38	1,253.70
Agency, trust, and investment	14,995.89	8,299.32	7,923.70	16,930.84
Total payments	**$158,453.09**	**$114,026.14**	**$77,307.59**	**$103,874.17**
Balance on hand, including funds	*18,197.10*	*3,211.82*	*45,352.80*	*29,185.65*
GRAND TOTAL	**$176,650.19**	**$117,237.96**	**$122,660.39**	**$133,059.82**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	**Brookfield** POPULATION 1,437	**Shelburne** POPULATION 1,436	**Sheffield** POPULATION 1,435	**Buckland** POPULATION 1,433
REVENUE.	**$50,913.58**	**$69,252.76**	**$49,960.52**	**$62,234.06**
General	**44,594.48**	**51,438.03**	**48,594.12**	**58,761.73**
Taxes	*36,382.30*	*49,171.05*	*35,450.67*	*52,822.11*
Property, poll, and income	32,506.34	46,746.17	27,373.39	49,234.65
Corporation, bank, etc.	3,875.96	2,424.88	8,077.28	3,587.46
Licenses and permits	–	*149.00*	*12.00*	*15.50*
Fines and forfeits	*108.11*	*20.00*	*211.75*	–
Grants and gifts	*8,104.07*	*2,097.98*	*12,919.70*	*5,924.12*
For expenses	8,104.07	2,097.98	11,504.70	5,924.12
For outlays	–	–	1,415.00	–
All other	–	–	–	–
Commercial	**6,319.10**	**17,814.73**	**1,366.40**	**3,472.33**
Special assessments	*103.90*	*45.00*	–	*45.00*
To meet expenses	103.90	45.00	–	–
To meet outlays	–	–	–	45.00
Privileges	–	–	–	–
Departmental	*2,235.79*	*17,309.34*	*1,009.74*	*2,819.49*
General government	388.28	1,467.50	89.15	994.00
Protection of persons and property	22.80	13.70	10.00	27.57
Health and sanitation	–	–	–	–
Highways	–	11.00	515.60	–
Charities	1,173.82	100.16	192.54	799.77
Soldiers' benefits	500.00	432.00	144.00	332.00
Schools	77.62	15,255.42	–	630.15
Libraries	59.27	10.00	58.45	–
Recreation	–	–	–	–
Unclassified	14.00	19.56	–	36.00
Public service enterprises	*2,175.56*	–	–	–
Electric light	–	–	–	–
Water	2,175.56	–	–	–
All other	–	–	–	–
Cemeteries	*509.40*	–	*63.60*	–
Interest	*1,294.46*	*460.39*	*293.06*	*607.84*
On sinking funds	–	–	–	457.02
On trust and investment funds	498.75	381.80	59.07	–
All other	795.70	78.59	233.99	150.82
NON-REVENUE.	**$22,164.19**	**$37,351.52**	**$16,471.88**	**$24,006.78**
Offsets to outlays	**86.00**	–	**2,000.00**	**1,500.00**
Departmental	*86.00*	–	*2,000.00*	*1,500.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**15,000.00**	**20,000.00**	**7,000.00**	**10,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*15,000.00*	*20,000.00*	*7,000.00*	*10,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	**2,217.08**	**100.94**	**275.00**
From sinking funds	–	–	–	–
All other	–	*2,217.08*	*100.94*	*275.00*
Refunds	**48.06**	**35.00**	**132.40**	**34.30**
Agency, trust, and investment	**7,030.13**	**15,099.44**	**7,238.54**	**12,197.48**
Taxes and licenses for State	*3,828.00*	*8,342.48*	*4,623.00*	*6,534.00*
Taxes for county	*1,600.00*	*4,821.68*	*2,577.65*	*5,563.48*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,602.13*	*1,935.28*	*37.89*	*100.00*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$50,999.58	$69,252.76	$51,960.52	$63,734.06
Premiums	–	–	–	–
Municipal indebtedness	15,000.00	20,000.00	7,000.00	10,000.00
Transfers and refunds	48.06	2,252.08	233.34	309.30
Agency, trust, and investment	7,030.13	15,099.44	7,238.54	12,197.48
Total receipts	**$73,077.77**	**$106,604.28**	**$66,432.40**	**$86,240.84**
Balance on hand, including funds	*1,378.51*	*1,199.46*	*4,375.17*	*12,592.32*
GRAND TOTAL	**$74,456.28**	**$107,803.74**	**$70,807.57**	**$98,833.16**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Brookfield Population 1,437	Shelburne Population 1,436	Sheffield Population 1,435	Buckland Population 1,433
Maintenance	**$39,864.97**	**$63,261.22**	**$39,895.60**	**$48,607.04**
Departmental	*38,052.22*	*63,217.60*	*39,814.00*	*48,607.04*
General government	2,593.52	3,274.25	2,008.50	2,066.68
Protection of persons and property	1,867.07	1,372.85	189.99	1,716.36
Health and sanitation	821.75	1,568.61	1,003.69	1,191.25
Highways	7,285.04	13,002.60	13,413.81	12,071.09
Charities	3,199.43	184.57	2,812.60	3,634.47
Soldiers' benefits	810.00	432.00	138.00	272.00
Schools	19,497.00	41,558.69	19,658.57	26,194.19
Libraries	1,359.84	1,112.43	298.99	900.00
Recreation	50.00	275.00	–	250.00
Pensions	–	–	–	–
Unclassified	568.57	436.60	289.85	311.00
Public service enterprises	*1,332.82*	*20.12*	–	–
Electric light	–	–	–	–
Water	1,332.82	–	–	–
All other	–	20.12	–	–
Cemeteries	*479.93*	*23.50*	*81.60*	–
Administration of trust funds	–	–	–	–
Interest	**1,199.30**	**549.33**	**95.79**	**2,175.00**
Loans, general purposes	*859.30*	*549.33*	*95.79*	*2,175.00*
Loans, public service enterprises	*340.00*	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**420.80**	**2,973.55**	**8,134.12**	**5,437.98**
Departmental	–	*2,973.55*	*8,134.12*	*5,437.98*
General government	–	–	–	–
Protection of persons and property	–	–	4,130.00	–
Health and sanitation	–	–	–	–
Highways	–	2,973.55	4,004.12	5,437.98
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*420.80*	–	–	–
Municipal indebtedness	**23,500.00**	**20,000.00**	**7,037.50**	**12,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*3,500.00*	–	–	*2,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*20,000.00*	*20,000.00*	*7,000.00*	*10,000.00*
Warrants or orders, previous years	–	–	*37.50*	–
Transfers	–	**2,217.08**	**100.94**	**275.00**
To sinking funds from revenue	–	–	–	*275.00*
All other	–	*2,217.08*	*100.94*	–
Refunds	**48.06**	**35.00**	**132.40**	**34.30**
Agency, trust, and investment	**7,030.03**	**13,264.16**	**7,264.25**	**12,929.50**
Taxes and licenses for State	*3,828.00*	*8,342.48*	*4,623.00*	*6,534.00*
Taxes for county	*1,600.00*	*4,821.68*	*2,577.65*	*5,563.48*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,602.03*	*100.00*	*63.60*	*832.02*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$41,064.27	$63,810.55	$39,991.39	$50,782.04
Permanent debt (except from sinking funds)	3,500.00	–	–	2,000.00
Sinking fund requirements from revenue	–	–	–	275.00
Outlays	420.80	2,973.55	8,134.12	5,437.98
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	20,000.00	20,000.00	7,037.50	10,000.00
Transfers (except to sinking funds) and refunds	48.06	2,252.08	233.34	34.30
Agency, trust, and investment	7,030.03	13,264.16	7,264.25	12,929.50
Total payments	**$72,063.16**	**$102,300.34**	**$62,660.60**	**$81,458.82**
Balance on hand, including funds	*2,393.12*	*5,503.40*	*8,146.97*	*17,374.34*
GRAND TOTAL	**$74,456.28**	**$107,803.74**	**$70,807.57**	**$98,833.16**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Huntington POPULATION 1,425	Lakeville POPULATION 1,419	Marshfield POPULATION 1,379	Plainville POPULATION 1,365
REVENUE.	**$45,166.11**	**$38,531.19**	**$104,792.42**	**$53,533.12**
General	**38,285.02**	**37,067.10**	**96,858.74**	**48,542.42**
Taxes	*30,245.64*	*30,493.02*	*94,998.42*	*43,548.86*
Property, poll, and income	28,663.30	29,647.65	93,526.43	33,343.13
Corporation, bank, etc.	1,582.34	845.37	1,471.99	10,205.73
Licenses and permits	*26.00*	*31.00*	*303.00*	*40.00*
Fines and forfeits	*422.85*	*161.00*	*293.45*	*272.76*
Grants and gifts	*7,590.53*	*6,382.08*	*1,263.87*	*4,680.80*
For expenses	7,590.53	6,382.08	1,263.87	4,680.80
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**6,881.09**	**1,464.09**	**7,933.68**	**4,990.70**
Special assessments	–	*294.04*	*1,688.72*	*167.00*
To meet expenses	–	294.04	1,688.72	167.00
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*5,271.53*	*893.23*	*4,630.97*	*1,150.52*
General government	440.00	–	366.05	279.85
Protection of persons and property	57.98	737.23	691.66	346.14
Health and sanitation	–	–	–	–
Highways	–	–	637.96	–
Charities	2,057.60	8.00	1,494.30	30.00
Soldiers' benefits	216.00	132.00	1,362.00	420.00
Schools	2,485.24	16.00	78.00	46.00
Libraries	11.92	–	–	28.53
Recreation	–	–	–	–
Unclassified	2.79	–	1.00	–
Public service enterprises	–	–	–	*2,728.46*
Electric light	–	–	–	–
Water	–	–	–	2,728.46
All other	–	–	–	–
Cemeteries	–	–	*156.50*	–
Interest	*1,609.56*	*276.82*	*1,457.49*	*944.72*
On sinking funds	–	–	–	–
On trust and investment funds	1,355.47	–	116.75	36.81
All other	254.09	276.82	1,340.74	907.91
NON-REVENUE.	**$44,273.75**	**$24,370.43**	**$87,768.97**	**$49,034.51**
Offsets to outlays	–	**3,540.00**	**5,622.00**	–
Departmental	–	*3,540.00*	*5,622.00*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**35,000.00**	**13,600.00**	**68,950.00**	**37,003.00**
Loans, general purposes	–	–	*23,950.00*	*6,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*35,000.00*	*13,600.00*	*45,000.00*	*31,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	*3.00*
Transfers	**900.00**	–	–	**3,095.00**
From sinking funds	–	–	–	–
All other	*900.00*	–	–	*3,095.00*
Refunds	**1.45**	**39.30**	**111.98**	**1,424.79**
Agency, trust, and investment	**8,372.30**	**7,191.13**	**13,084.99**	**7,511.72**
Taxes and licenses for State	*4,011.00*	*3,978.99*	*7,875.00*	*4,784.00*
Taxes for county	*2,067.81*	*2,169.65*	*4,790.09*	*2,777.72*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,293.49*	*1,042.49*	*419.90*	–
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$45,166.11	$42,071.19	$110,414.42	$53,533.12
Premiums	–	–	–	3.00
Municipal indebtedness	35,000.00	13,600.00	68,950.00	37,000.00
Transfers and refunds	901.45	39.30	111.98	4,519.79
Agency, trust, and investment	8,372.30	7,191.13	13,084.99	7,511.72
Total receipts	**$89,439.86**	**$62,901.62**	**$192,561.39**	**$102,567.63**
Balance on hand, including funds	*3,620.40*	*9,952.76*	*8,477.13*	*97.31*
GRAND TOTAL	**$93,060.26**	**$72,854.38**	**$201,038.52**	**$102,664.94**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Huntington Population 1,425	Lakeville Population 1,419	Marshfield Population 1,379	Plainville Population 1,365
Maintenance	**$39,879.64**	**$30,305.94**	**$84,756.61**	**$38,974.91**
Departmental	*39,876.64*	*30,305.94*	*84,494.61*	*36,697.20*
General government	3,987.25	1,848.02	7,443.28	2,446.85
Protection of persons and property	1,568.37	1,897.28	8,103.84	4,229.99
Health and sanitation	482.70	789.26	2,978.63	1,137.38
Highways	9,063.40	5,575.05	29,935.54	5,707.22
Charities	3,005.72	514.55	6,899.33	1,723.03
Soldiers' benefits	216.00	198.00	1,554.00	360.00
Schools	19,928.83	18,335.90	24,034.92	19,854.85
Libraries	770.79	719.88	770.01	791.88
Recreation	97.87	17.40	25.75	–
Pensions	–	–	–	–
Unclassified	755.71	410.60	2,749.31	446.00
Public service enterprises	–	–	–	*2,277.71*
Electric light	–	–	–	–
Water	–	–	–	2,277.71
All other	–	–	–	–
Cemeteries	–	–	*262.00*	–
Administration of trust funds	*3.00*	–	–	–
Interest	**1,328.14**	**891.33**	**1,276.77**	**1,680.93**
Loans, general purposes	*1,328.14*	*891.33*	*1,276.77*	*784.93*
Loans, public service enterprises	–	–	–	*896.00*
Loans, cemeteries	–	–	–	–
Outlays	**2,016.67**	**3,573.24**	**23,773.78**	**10,927.48**
Departmental	*2,016.67*	*3,573.24*	*23,773.78*	*10,927.48*
General government	–	–	–	–
Protection of persons and property	41.50	–	9,115.05	7,803.00
Health and sanitation	–	–	–	–
Highways	1,855.17	3,573.24	6,585.33	3,124.48
Charities	–	–	8,073.40	–
Schools	120.00	–	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**35,200.00**	**18,300.00**	**62,000.00**	**34,900.00**
From sinking funds	–	–	–	–
From revenue and other sources	*2,200.00*	*4,700.00*	[1] *2,000.00*	*1,900.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*33,000.00*	*13,600.00*	*60,000.00*	*33,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**900.00**	–	–	**3,095.00**
To sinking funds from revenue	–	–	–	–
All other	*900.00*	–	–	*3,095.00*
Refunds	**1.45**	**39.30**	**111.98**	**1,424.79**
Agency, trust, and investment	**8,414.69**	**7,191.13**	**13,201.74**	**7,511.72**
Taxes and licenses for State	*4,011.00*	*3,978.99*	*7,875.00*	*4,734.00*
Taxes for county	*2,067.81*	*2,169.65*	*4,790.09*	*2,777.72*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,335.88*	*1,042.49*	*536.65*	–
All other	–	–	–	–
RECAPITULATION.				
Maintenance and interest	$41,207.78	$31,197.27	$86,033.38	$40,655.84
Permanent debt (except from sinking funds)	2,200.00	4,700.00	[1] 2,000.00	1,900.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	2,016.67	3,573.24	23,773.78	10,927.48
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	33,000.00	13,600.00	60,000.00	33,000.00
Transfers (except to sinking funds) and refunds	901.45	39.30	111.98	4,519.79
Agency, trust, and investment	8,414.69	7,191.13	13,201.74	7,511.72
Total payments	**$87,740.59**	**$60,300.94**	**$185,120.88**	**$98,514.83**
Balance on hand, including funds	*5,319.67*	*12,553.44*	*15,917.64*	*4,150.11*
GRAND TOTAL	**$93,060.26**	**$72,854.38**	**$201,038.52**	**$102,664.94**

[1] Paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Bedford POPULATION 1,362	Pembroke POPULATION 1,358	Westwood POPULATION 1,358	Norwell POPULATION 1,348
REVENUE.	**$92,029.24**	**$60,091.35**	**$92,372.94**	**$63,104.90**
General	**78,669.86**	**52,267.66**	**87,504.71**	**57,831.26**
Taxes	*73,027.57*	*47,260.25*	*84,449.90*	*51,569.64*
Property, poll, and income	68,151.76	45,660.58	78,493.70	49,104.66
Corporation, bank, etc.	4,875.81	1,599.67	5,956.20	2,464.98
Licenses and permits	*75.06*	*56.00*	*45.50*	*36.00*
Fines and forfeits	*169.83*	*191.14*	*25.00*	*197.11*
Grants and gifts	*5,397.40*	*4,760.27*	*2,984.31*	*6,028.51*
For expenses	5,397.40	4,713.11	2,984.31	6,028.51
For outlays	–	47.16	–	–
All other	–	–	–	–
Commercial	**13,359.38**	**7,823.69**	**4,868.23**	**5,273.64**
Special assessments	*1,180.46*	*370.37*	–	*498.86*
To meet expenses	1,180.46	370.37	–	498.86
To meet outlays	–	–	–	–
Privileges	–	–	–	*2.00*
Departmental	*3,404.92*	*6,329.47*	*3,115.52*	*3,192.95*
General government	688.55	–	230.00	100.00
Protection of persons and property	1,845.54	2,604.67	449.92	1,157.80
Health and sanitation	198.43	–	–	91.50
Highways	291.40	–	567.63	–
Charities	30.00	2,041.22	234.00	351.46
Soldiers' benefits	144.00	986.00	156.00	1,341.50
Schools	5.50	629.08	1,434.34	150.69
Libraries	44.00	–	17.44	–
Recreation	–	–	–	–
Unclassified	157.50	68.50	26.19	–
Public service enterprises	*4,415.52*	*141.30*	–	–
Electric light	–	–	–	–
Water	4,415.52	–	–	–
All other	–	141.30	–	–
Cemeteries	*1,194.63*	*192.82*	*18.00*	*182.09*
Interest	*3,163.85*	*789.73*	*1,734.71*	*1,397.74*
On sinking funds	–	–	–	–
On trust and investment funds	1,124.81	155.08	1,135.36	294.94
All other	2,039.04	634.65	599.35	1,102.80
NON-REVENUE.	**$104,565.25**	**$26,410.82**	**$30,955.20**	**$114,424.08**
Offsets to outlays	**13,118.44**	**8,916.58**	**3,731.68**	**718.00**
Departmental	*12,336.28*	*8,916.58*	*3,731.68*	*718.00*
Public service enterprises	*782.16*	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**80,184.83**	**10,000.00**	**10,000.00**	**105,270.40**
Loans, general purposes	–	–	–	*45,000.00*
Loans, public service enterprises	*30,000.00*	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*50,000.00*	*10,000.00*	*10,000.00*	*60,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*184.83*	–	–	*270.40*
Transfers	**767.19**	–	–	–
From sinking funds	–	–	–	–
All other	*767.19*	–	–	–
Refunds	**187.25**	**9.31**	**84.25**	**899.15**
Agency, trust, and investment	**10,307.54**	**7,484.93**	**17,139.27**	**7,536.53**
Taxes and licenses for State	*6,262.56*	*4,434.00*	*7,362.58*	*4,704.00*
Taxes for county	*3,125.35*	*2,440.72*	*4,390.56*	*2,440.72*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*919.63*	*610.21*	*5,386.13*	*391.81*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$105,147.68	$69,007.93	$96,104.62	$63,822.90
Premiums	184.83	–	–	270.40
Municipal indebtedness	80,000.00	10,000.00	10,000.00	105,000.00
Transfers and refunds	954.44	9.31	84.25	899.15
Agency, trust, and investment	10,307.54	7,484.93	17,139.27	7,536.53
Total receipts	**$196,594.49**	**$86,502.17**	**$123,328.14**	**$177,528.98**
Balance on hand, including funds	*21,960.20*	*9,446.73*	*27,608.22*	*1,351.20*
GRAND TOTAL	**$218,554.69**	**$95,948.90**	**$150,936.36**	**$178,880.18**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Bedford Population 1,362	Pembroke Population 1,358	Westwood Population 1,358	Norwell Population 1,348
Maintenance	**$70,663.16**	**$45,524.54**	**$73,055.84**	**$54,150.15**
Departmental	*67,416.53*	*45,170.92*	*72,034.49*	*53,808.55*
General government	5,296.44	3,302.10	5,724.73	3,538.68
Protection of persons and property	9,795.80	4,327.97	5,981.10	4,029.36
Health and sanitation	4,316.67	1,433.29	1,856.93	2,742.01
Highways	15,760.62	9,161.96	17,518.58	12,575.67
Charities	1,079.90	4,259.03	2,593.91	5,105.04
Soldiers' benefits	144.00	866.00	324.78	1,611.25
Schools	28,133.87	19,581.25	35,466.48	22,123.04
Libraries	1,151.76	199.93	1,043.62	250.00
Recreation	–	–	1,176.86	356.00
Pensions	–	–	–	–
Unclassified	1,737.47	2,039.39	347.50	1,477.50
Public service enterprises	*1,553.28*	*76.00*	–	*99.06*
Electric light	–	–	–	–
Water	1,553.28	–	–	–
All other	–	76.00	–	99.06
Cemeteries	*1,693.35*	*277.62*	*491.36*	*242.54*
Administration of trust funds	–	–	*529.99*	–
Interest	**4,219.27**	**2,044.86**	**1,199.90**	**2,972.53**
Loans, general purposes	*2,139.97*	*2,044.86*	*1,199.90*	*2,972.53*
Loans, public service enterprises	*2,079.30*	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**49,991.74**	**4,972.59**	**22,665.20**	**45,200.10**
Departmental	*18,816.50*	*4,972.59*	*22,665.20*	*45,200.10*
General government	–	–	–	–
Protection of persons and property	–	94.33	–	–
Health and sanitation	–	–	–	–
Highways	18,341.50	4,610.51	22,665.20	11,966.75
Charities	–	–	–	–
Schools	475.00	67.75	–	32,613.21
Libraries	–	200.00	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	620.14
Public service enterprises	*31,175.24*	–	–	–
Electric light	–	–	–	–
Water	31,175.24	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal Indebtedness	**50,400.00**	**32,000.00**	**13,122.07**	**57,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	*5,400.00*	[1] *7,000.00*	*3,122.07*	[2] *7,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*45,000.00*	*25,000.00*	*10,000.00*	*50,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**767.19**	–	–	–
To sinking funds from revenue	–	–	–	–
All other	*767.19*	–	–	–
Refunds	**187.25**	**9.31**	**84.25**	**899.15**
Agency, trust, and investment	**11,410.09**	**7,706.59**	**17,320.65**	**7,577.06**
Taxes and licenses for State	*6,262.56*	*4,434.00*	*7,362.58*	*4,704.00*
Taxes for county	*3,125.35*	*2,440.72*	*4,390.56*	*2,440.72*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,022.18*	*831.87*	*5,567.51*	*432.34*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$74,882.43	$47,569.40	$74,255.74	$57,122.68
Permanent debt (except from sinking funds)	5,400.00	[1] 7,000.00	3,122.07	[2] 7,500.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	49,991.74	4,972.59	22,665.20	45,200.10
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	45,000.00	25,000.00	10,000.00	50,000.00
Transfers (except to sinking funds) and refunds	954.44	9.31	84.25	899.15
Agency, trust, and investment	11,410.09	7,706.59	17,320.65	7,577.06
Total payments	**$187,638.70**	**$92,257.89**	**$127,447.91**	**$168,298.99**
Balance on hand, including funds	*30,915.99*	*3,691.01*	*23,488.45*	*10,581.19*
GRAND TOTAL	**$218,554.69**	**$95,948.90**	**$150,936.36**	**$178,880.18**

[1] Includes $4,000 paid from reimbursements from county for highway construction.

[2] Includes $2,000 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Westminster POPULATION 1,343	Nahant POPULATION 1,318	Sterling POPULATION 1,305	Newbury POPULATION 1,303
REVENUE.	**$48,191.70**	**$166,618.52**	**$63,219.18**	**$45,870.39**
General	**42,864.09**	**143,932.51**	**47,696.97**	**38,736.47**
Taxes	*32,781.85*	*142,031.35*	*36,956.61*	*34,298.88*
Property, poll, and income	31,376.21	121,238.12	35,948.77	14,191.77
Corporation, bank, etc.	1,405.64	20,793.23	1,007.84	20,107.11
Licenses and permits	*48.00*	*488.50*	*101.00*	*162.00*
Fines and forfeits	*286.74*	*651.75*	*96.10*	*170.00*
Grants and gifts	*9,747.50*	*760.91*	*10,543.26*	*4,105.59*
For expenses	9,733.52	760.91	10,543.26	4,105.59
For outlays	13.98	–	–	–
All other	–	–	–	–
Commercial	**5,327.61**	**22,686.01**	**15,522.21**	**7,133.92**
Special assessments	*578.73*	–	–	*886.78*
To meet expenses	366.35	–	–	886.78
To meet outlays	212.38	–	–	–
Privileges	–	–	–	–
Departmental	*1,585.50*	*1,053.35*	*1,062.83*	*6,158.62*
General government	446.50	76.00	43.48	8.00
Protection of persons and property	73.42	267.28	578.97	984.12
Health and sanitation	–	331.05	–	–
Highways	55.00	161.82	–	2,458.31
Charities	60.50	–	–	829.32
Soldiers' benefits	336.00	142.50	420.00	1,532.00
Schools	185.29	–	.80	332.25
Libraries	15.73	54.70	19.05	–
Recreation	413.06	–	–	–
Unclassified	–	20.00	.53	14.62
Public service enterprises	–	*19,794.17*	*11,235.05*	–
Electric light	–	–	11,235.05	–
Water	–	19,794.17	–	–
All other	–	–	–	–
Cemeteries	*366.35*	*119.00*	*822.39*	–
Interest	*2,797.03*	*1,719.49*	*2,401.94*	*88.52*
On sinking funds	–	–	–	–
On trust and investment funds	2,537.54	68.84	1,941.72	–
All other	259.49	1,650.65	460.22	88.52
NON-REVENUE.	**$72,755.64**	**$99,930.54**	**$23,045.59**	**$70,839.92**
Offsets to outlays	**1,661.36**	–	**157.76**	–
Departmental	*1,661.36*	–	–	–
Public service enterprises	–	–	*157.76*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**13,766.66**	**74,000.00**	**6,800.00**	**60,153.07**
Loans, general purposes	–	–	–	*40,049.93*
Loans, public service enterprises	–	–	*1,800.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*10,000.00*	*74,000.00*	*5,000.00*	*19,000.00*
Unpaid warrants or orders, current year	*3,766.66*	–	–	*1,103.14*
Premiums	–	–	–	–
Transfers	**18,101.24**	**300.00**	**2,676.13**	–
From sinking funds	–	–	–	–
All other	*18,101.24*	*300.00*	*2,676.13*	–
Refunds	**100.00**	**23.99**	**489.27**	**47.91**
Agency, trust, and investment	**39,126.38**	**25,606.55**	**12,922.43**	**10,638.94**
Taxes and licenses for State	*3,939.00*	*11,037.69*	*4,599.00*	*6,521.43*
Taxes for county	*1,600.00*	*7,564.72*	*1,964.00*	*4,117.51*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*33,587.38*	*7,004.14*	*6,359.43*	–
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$49,853.06	$166,618.52	$63,376.94	$45,870.39
Premiums	–	–	–	–
Municipal indebtedness	13,766.66	74,000.00	6,800.00	60,153.07
Transfers and refunds	18,201.24	323.99	3,165.40	47.91
Agency, trust, and investment	39,126.38	25,606.55	12,922.43	10,638.94
Total receipts	**$120,947.34**	**$266,549.06**	**$86,264.77**	**$116,710.31**
Balance on hand, including funds	*1,787.19*	*17,311.06*	*18,127.77*	*509.50*
GRAND TOTAL	**$122,734.53**	**$283,860.12**	**$104,392.54**	**$117,219.81**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Westminster Population 1,343	Nahant Population 1,318	Sterling Population 1,305	Newbury Population 1,303
Maintenance	**$45,180.19**	**$138,430.80**	**$54,742.38**	**$51,505.47**
Departmental	*44,351.84*	*128,156.36*	*45,951.41*	*51,505.47*
General government	3,156.77	11,395.47	3,552.88	2,686.95
Protection of persons and property	2,727.97	29,267.41	3,025.73	2,218.42
Health and sanitation	863.84	13,214.71	903.20	1,155.71
Highways	10,882.04	32,403.41	13,476.92	18,389.48
Charities	1,615.66	254.16	1,623.42	3,865.31
Soldiers' benefits	518.98	422.00	394.00	1,404.50
Schools	22,290.17	30,147.12	20,378.84	20,905.59
Libraries	1,232.15	5,347.19	1,185.62	200.00
Recreation	439.88	1,896.59	32.00	–
Pensions	–	1,687.98	–	–
Unclassified	624.38	2,120.32	1,378.80	679.51
Public service enterprises	–	*8,385.60*	*6,936.25*	–
Electric light	–	–	6,936.25	–
Water	–	8,385.60	–	–
All other	–	–	–	–
Cemeteries	*807.65*	*1,888.84*	*1,854.72*	–
Administration of trust funds	*20.70*	–	–	–
Interest	**183.98**	**5,998.48**	**621.66**	**488.90**
Loans, general purposes	*183.98*	*3,495.82*	*331.33*	*488.90*
Loans, public service enterprises	–	*2,502.66*	*290.33*	–
Loans, cemeteries	–	–	–	–
Outlays	**2,870.20**	**2,968.02**	**4,843.93**	**35,534.93**
Departmental	*2,835.20*	*2,148.88*	*1,943.00*	*35,534.93*
General government	–	–	343.00	–
Protection of persons and property	749.87	188.83	–	175.00
Health and sanitation	–	212.68	–	–
Highways	1,558.63	247.00	1,600.00	35,359.93
Charities	–	–	–	–
Schools	526.70	1,500.37	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	*391.68*	*2,900.93*	–
Electric light	–	–	2,900.93	–
Water	–	391.68	–	–
All other	–	–	–	–
Cemeteries	*35.00*	*427.46*	–	–
Municipal indebtedness	**10,000.00**	**79,148.27**	**8,350.00**	**19,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	*5,148.27*	*3,350.00*	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*10,000.00*	*74,000.00*	*5,000.00*	*19,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**18,101.24**	**300.00**	**2,676.13**	–
To sinking funds from revenue	–	–	–	–
All other	*18,101.24*	*300.00*	*2,676.13*	–
Refunds	**100.00**	**23.99**	**489.27**	**47.91**
Agency, trust, and investment	**44,164.72**	**25,675.39**	**12,006.72**	**10,638.94**
Taxes and licenses for State	*3,939.00*	*11,037.69*	*4,599.00*	*6,521.43*
Taxes for county	*1,600.00*	*7,564.72*	*1,964.00*	*4,117.51*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*38,625.72*	*7,072.98*	*5,443.72*	–
All other	–	–	–	–

RECAPITULATION				
Maintenance and interest	$45,364.17	$144,429.28	$55,364.04	$51,994.37
Permanent debt (except from sinking funds)	–	5,148.27	3,350.00	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	2,870.20	2,968.02	4,843.93	35,534.93
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	10,000.00	74,000.00	5,000.00	19,000.00
Transfers (except to sinking funds) and refunds	18,201.24	323.99	3,165.40	47.91
Agency, trust, and investment	44,164.72	25,675.39	12,006.72	10,638.94
Total payments	**$120,600.33**	**$252,544.95**	**$83,730.09**	**$117,216.15**
Balance on hand, including funds	*2,134.20*	*31,315.17*	*20,662.45*	*3.66*
GRAND TOTAL	**$122,734.53**	**$283,860.12**	**$104,392.54**	**$117,219.81**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Chester POPULATION 1,302	Erving POPULATION 1,295	Sunderland POPULATION 1,289	Marion POPULATION 1,288
REVENUE.	**$51,670.33**	**$65,100.40**	**$44,473.61**	**$129,618.61**
General	**47,553.28**	**60,772.33**	**41,606.81**	**107,727.67**
Taxes	*32,545.98*	*56,670.04*	*32,980.27*	*106,416.76*
Property, poll, and income	30,925.49	42,892.80	32,665.89	102,709.37
Corporation, bank, etc.	1,620.49	13,777.24	314.38	3,707.39
Licenses and permits	*2.00*	–	–	*264.85*
Fines and forfeits	*42.70*	*68.71*	*26.49*	*150.00*
Grants and gifts	*14,962.60*	*4,033.58*	*8,600.05*	*906.06*
For expenses	9,962.60	4,033.58	8,600.05	906.06
For outlays	5,000.00	–	–	–
All other	–	–	–	–
Commercial	**4,117.05**	**4,328.07**	**2,866.80**	**21,890.94**
Special assessments	–	*438.86*	*202.86*	–
To meet expenses	–	–	202.86	–
To meet outlays	–	438.86	–	–
Privileges	–	–	–	*338.59*
Departmental	*3,586.01*	*3,321.23*	*1,437.12*	*8,978.43*
General government	424.00	633.10	33.95	184.60
Protection of persons and property	39.69	193.46	93.25	774.67
Health and sanitation	–	3.79	–	2,440.80
Highways	–	75.50	378.81	630.79
Charities	1,148.56	1,809.59	569.50	3,669.06
Soldiers' benefits	174.00	120.00	–	466.00
Schools	1,749.12	485.79	283.61	18.65
Libraries	47.24	–	–	–
Recreation	–	–	33.00	133.76
Unclassified	3.40	–	45.00	660.10
Public service enterprises	–	–	–	*12,110.40*
Electric light	–	–	–	–
Water	–	–	–	12,110.40
All other	–	–	–	–
Cemeteries	–	*21.50*	*392.41*	–
Interest	*531.04*	*546.48*	*834.41*	*463.52*
On sinking funds	–	265.30	–	–
On trust and investment funds	178.95	–	354.88	–
All other	352.09	281.18	479.53	463.52
NON-REVENUE.	**$93,943.81**	**$20,410.32**	**$89,235.00**	**$78,688.75**
Offsets to outlays	**750.00**	–	–	**128.32**
Departmental	*750.00*	–	–	*128.32*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**81,500.00**	**10,000.00**	**81,165.00**	**65,000.00**
Loans, general purposes	*44,000.00*	–	*65,000.00*	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*37,500.00*	*10,000.00*	*15,000.00*	*65,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	*1,165.00*	–
Transfers	**2,976.45**	–	**351.25**	**362.44**
From sinking funds	–	–	–	–
All other	*2,976.45*	–	*351.25*	*362.44*
Refunds	**324.00**	**268.03**	**1,098.44**	**120.46**
Agency, trust, and investment	**8,393.36**	**10,142.29**	**6,620.31**	**13,077.53**
Taxes and licenses for State	*4,098.00*	*5,580.00*	*3,209.59*	*7,926.00*
Taxes for county	*1,313.03*	*4,450.79*	*2,101.76*	*5,151.53*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,982.33*	*111.50*	*1,308.96*	–
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$52,420.33	$65,100.40	$44,473.61	$129,746.93
Premiums	–	–	1,165.00	–
Municipal indebtedness	81,500.00	10,000.00	80,000.00	65,000.00
Transfers and refunds	3,300.45	268.03	1,449.69	482.90
Agency, trust, and investment	8,393.36	10,142.29	6,620.31	13,077.53
Total receipts	**$145,614.14**	**$85,510.72**	**$133,708.61**	**$208,307.36**
Balance on hand, including funds	*3,043.08*	*8,995.08*	*6,085.66*	–
GRAND TOTAL	**$148,657.22**	**$94,505.80**	**$139,794.27**	**$208,307.36**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Chester Population 1,302	Erving Population 1,295	Sunderland Population 1,289	Marion Population 1,288
Maintenance	**$40,254.53**	**$39,462.00**	**$36,855.40**	**$88,837.99**
Departmental	*40,146.33*	*39,322.10*	*36,571.80*	*82,680.92*
General government	3,480.11	3,939.27	1,565.13	9,009.55
Protection of persons and property	686.55	1,319.37	599.59	8,978.64
Health and sanitation	558.34	813.10	398.35	8,423.99
Highways	9,994.63	5,954.77	10,513.92	20,787.71
Charities	3,043.58	3,434.21	2,098.70	4,060.51
Soldiers' benefits	216.00	200.50	40.00	472.00
Schools	21,337.40	21,928.02	19,976.45	27,683.07
Libraries	355.28	469.66	1,088.66	300.00
Recreation	–	–	5.00	989.44
Pensions	–	–	–	271.14
Unclassified	474.44	1,263.20	286.00	1,704.87
Public service enterprises	–	–	–	*6,057.07*
Electric light	–	–	–	–
Water	–	–	–	6,013.74
All other	–	–	–	43.33
Cemeteries	*108.20*	*139.90*	*283.60*	*100.00*
Administration of trust funds	–	–	–	–
Interest	**2,328.66**	**1,016.02**	**2,354.99**	**4,839.06**
Loans, general purposes	*2,328.66*	*1,016.02*	*2,354.99*	*2,139.06*
Loans, public service enterprises	–	–	–	*2,700.00*
Loans, cemeteries	–	–	–	–
Outlays	**44,898.45**	**8,442.78**	**66,685.89**	**11,325.89**
Departmental	*44,898.45*	*8,442.78*	*66,673.65*	*8,775.84*
General government	–	3,247.62	–	–
Protection of persons and property	–	455.00	–	91.22
Health and sanitation	–	963.37	29.62	–
Highways	2,743.25	3,643.44	–	8,684.62
Charities	–	–	–	–
Schools	42,155.20	133.35	66,555.53	–
Libraries	–	–	88.50	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	*2,550.05*
Electric light	–	–	–	–
Water	–	–	–	2,550.05
All other	–	–	–	–
Cemeteries	–	–	*12.24*	–
Municipal indebtedness	**39,850.00**	**14,000.00**	**19,450.00**	**74,103.79**
From sinking funds	–	–	–	–
From revenue and other sources	*1,250.00*	*4,000.00*	*4,450.00*	*8,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*38,600.00*	*10,000.00*	*15,000.00*	*65,000.00*
Warrants or orders, previous years	–	–	–	*603.79*
Transfers	**2,976.45**	–	**351.25**	**362.44**
To sinking funds from revenue	–	–	–	–
All other	*2,976.45*	–	*351.25*	*362.44*
Refunds	**324.00**	**268.03**	**1,098.44**	**120.46**
Agency, trust, and investment	**5,595.86**	**10,407.59**	**6,623.94**	**13,077.53**
Taxes and licenses for State	*4,098.00*	*5,580.00*	*3,209.59*	*7,926.00*
Taxes for county	*1,313.03*	*4,450.79*	*2,101.76*	*5,151.53*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*184.83*	*376.80*	*1,312.59*	–
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$42,583.19	$40,478.02	$39,210.39	$93,677.05
Permanent debt (except from sinking funds)	1,250.00	4,000.00	4,450.00	8,500.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	44,898.45	8,442.78	66,685.89	11,325.89
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	38,600.00	10,000.00	15,000.00	65,603.79
Transfers (except to sinking funds) and refunds	3,300.45	268.03	1,449.69	482.90
Agency, trust, and investment	5,595.86	10,407.59	6,623.94	13,077.53
Total payments	**$136,227.95**	**$73,596.42**	**$133,419.91**	**$192,667.16**
Balance on hand, including funds	*12,429.27*	*20,909.38*	*6,374.36*	*15,640.20*
GRAND TOTAL	**$148,657.22**	**$94,505.80**	**$139,794.27**	**$208,307.36**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	North Reading POPULATION 1,286	West Brookfield POPULATION 1,281	Littleton POPULATION 1,277	Mattapoisett POPULATION 1,277
REVENUE.	**$60,062.63**	**$38,866.84**	**$79,298.69**	**$72,158.12**
General	**52,311.73**	**28,347.34**	**57,527.86**	**60,174.72**
Taxes	*44,218.85*	*24,452.83*	*51,501.96*	*55,197.28*
Property, poll, and income	43,641.50	23,291.11	49,892.53	53,516.35
Corporation, bank, etc.	577.35	1,161.72	1,609.43	1,680.93
Licenses and permits	*17.00*	*7.00*	*24.00*	*143.00*
Fines and forfeits	*410.00*	*25.90*	–	*165.00*
Grants and gifts	*7,665.88*	*3,861.61*	*5,989.47*	*4,669.44*
For expenses	7,665.88	3,861.61	5,989.47	3,169.44
For outlays	–	–	–	1,500.00
All other	–	–	*12.43*	–
Commercial	**7,750.90**	**10,519.50**	**21,770.83**	**11,983.40**
Special assessments	*624.19*	*104.39*	*462.57*	–
To meet expenses	624.19	104.39	462.57	–
To meet outlays	–	–	–	–
Privileges	–	*25.00*	–	*176.51*
Departmental	*4,529.68*	*5,511.81*	*2,115.19*	*2,601.26*
General government	302.50	484.85	473.58	800.92
Protection of persons and property	654.76	27.94	58.34	–
Health and sanitation	4.00	–	94.51	–
Highways	1,313.75	1,030.96	–	73.40
Charities	973.07	2,635.37	1,254.29	1,232.61
Soldiers' benefits	540.00	906.00	151.00	381.33
Schools	152.74	361.69	–	19.90
Libraries	–	65.00	83.47	93.10
Recreation	13.00	–	–	–
Unclassified	575.86	–	–	–
Public service enterprises	–	*3,635.09*	*15,800.78*	*8,020.75*
Electric light	–	–	10,056.05	–
Water	–	3,635.09	5,744.73	7,617.13
All other	–	–	–	403.62
Cemeteries	*573.36*	*262.75*	*1,223.81*	–
Interest	*2,023.67*	*980.46*	*2,168.48*	*1,184.88*
On sinking funds	–	–	–	–
On trust and investment funds	900.98	683.22	1,530.32	995.40
All other	1,122.69	297.24	638.16	189.48
NON-REVENUE.	**$58,265.40**	**$23,589.71**	**$73,242.46**	**$55,331.87**
Offsets to outlays	–	–	**5,452.41**	**320.16**
Departmental	–	–	*4,000.00*	–
Public service enterprises	–	–	*1,452.41*	*320.16*
Cemeteries	–	–	–	–
Municipal indebtedness	**49,000.00**	**17,000.00**	**56,000.00**	**44,500.00**
Loans, general purposes	–	–	*30,000.00*	*4,500.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*49,000.00*	*17,000.00*	*26,000.00*	*40,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**1,456.60**	**250.00**	**2,524.49**	**46.45**
From sinking funds	–	–	–	–
All other	*1,456.60*	*250.00*	*2,524.49*	*46.45*
Refunds	**584.26**	**49.71**	**533.69**	**29.50**
Agency, trust, and investment	**7,224.54**	**6,290.00**	**8,731.87**	**10,435.76**
Taxes and licenses for State	*4,470.00*	*4,044.00*	*4,500.00*	*5,829.00*
Taxes for county	*2,058.16*	*1,746.00*	*2,134.39*	*3,434.69*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*696.38*	*500.00*	*2,097.48*	*748.58*
All other	–	–	–	*423.49*
RECAPITULATION.				
Revenue and offsets to outlays	$60,062.63	$38,866.84	$84,751.10	$72,478.28
Premiums	–	–	–	–
Municipal indebtedness	49,000.00	17,000.00	56,000.00	44,500.00
Transfers and refunds	2,040.86	299.71	3,058.18	75.95
Agency, trust, and investment	7,224.54	6,290.00	8,731.87	10,435.76
Total receipts	**$118,328.03**	**$62,456.55**	**$152,541.15**	**$127,489.99**
Balance on hand, including funds	*253.37*	*9,486.10*	*18,035.44*	*2,136.67*
GRAND TOTAL	**$118,581.40**	**$71,942.65**	**$170,576.59**	**$129,626.66**

Graded According to Population of 1920 — Continued.

PAYMENTS.	North Reading Population 1,286	West Brookfield Population 1,281	Littleton Population 1,277	Mattapoisett Population 1,277
Maintenance	**$50,059.03**	**$40,579.83**	**$59,994.98**	**$56,740.92**
Departmental	*49,075.98*	*37,481.39*	*48,964.21*	*51,401.74*
General government	3,855.66	2,110.89	2,889.25	3,186.97
Protection of persons and property	5,709.42	1,842.84	3,918.20	1,861.43
Health and sanitation	527.68	603.38	1,862.68	1,808.10
Highways	10,221.90	7,327.84	9,841.59	14,357.52
Charities	3,188.87	3,833.37	3,312.92	2,936.21
Soldiers' benefits	548.00	1,312.30	638.00	264.00
Schools	20,541.50	17,174.80	21,532.44	24,951.72
Libraries	494.46	1,516.89	1,811.36	1,266.43
Recreation	103.14	141.67	459.08	410.10
Pensions	–	–	–	–
Unclassified	3,885.35	1,617.41	2,688.69	359.26
Public service enterprises	–	*2,612.65*	*9,755.22*	*5,193.39*
Electric light	–	–	6,799.89	–
Water	–	2,608.65	2,955.33	4,646.78
All other	–	4.00	–	546.61
Cemeteries	*955.55*	*485.79*	*1,280.55*	*145.79*
Adminstration of trust funds	*27.50*	–	*5.00*	–
Interest	**2,957.18**	**1,779.73**	**3,090.94**	**4,523.35**
Loans, general purposes	*2,957.18*	*398.48*	*950.94*	*1,817.20*
Loans, public service enterprises	–	*1,381.25*	*2,140.00*	*2,706.15*
Loans, cemeteries	–	–	–	–
Outlays	–	**650.96**	**44,128.11**	**9,190.49**
Departmental	–	*650.96*	*38,297.21*	*8,048.65*
General government	–	–	–	–
Protection of persons and property	–	–	727.39	–
Health and sanitation	–	142.50	–	–
Highways	–	386.48	6,728.14	7,757.75
Charities	–	–	–	–
Schools	–	–	30,841.68	290.90
Libraries	–	–	–	–
Recreation	–	121.98	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	*5,830.90*	*1,141.84*
Electric light	–	–	3,476.19	–
Water	–	–	2,354.71	1,141.84
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**40,150.00**	**14,000.00**	**31,000.00**	**47,709.19**
From sinking funds	–	–	–	–
From revenue and other sources	*3,850.00*	*2,000.00*	*4,000.00*	*7,709.19*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*36,300.00*	*12,000.00*	*27,000.00*	*40,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**1,456.60**	**250.00**	**2,524.49**	**46.45**
To sinking funds from revenue	–	–	–	–
All other	*1,456.60*	*250.00*	*2,524.49*	*46.45*
Refunds	**584.26**	**49.71**	**533.69**	**29.50**
Agency, trust, and investment	**7,049.74**	**6,782.75**	**11,128.03**	**10,854.92**
Taxes and licenses for State	*4,470.00*	*4,044.00*	*4,500.00*	*5,829.00*
Taxes for county	*2,058.16*	*1,746.00*	*2,134.39*	*3,434.69*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*521.58*	*992.75*	*4,493.64*	*1,167.74*
All other	–	–	–	*423.49*
RECAPITULATION.				
Maintenance and interest	$53,016.21	$42,359.56	$63,085.92	$61,264.27
Permanent debt (except from sinking funds)	3,850.00	2,000.00	4,000.00	7,709.19
Sinking fund requirements from revenue	–	–	–	–
Outlays	–	650.96	44,128.11	9,190.49
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	36,300.00	12,000.00	27,000.00	40,000.00
Transfers (except to sinking funds) and refunds	2,040.86	299.71	3,058.18	75.95
Agency, trust, and investment	7,049.74	6,782.75	11,128.03	10,854.92
Total payments	**$102,256.81**	**$64,092.98**	**$152,400.24**	**$129,094.82**
Balance on hand, including funds	*16,324.59*	*7,849.67*	*18,176.35*	*631.84*
GRAND TOTAL	**$118,581.40**	**$71,942.65**	**$170,576.59**	**$129,626.66**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Tisbury POPULATION 1,275	Rowley POPULATION 1,249	Russell POPULATION 1,237	Whately POPULATION 1,234
REVENUE.	**$64,955.83**	**$54,455.27**	**$52,313.20**	**$32,707.79**
General	**42,801.35**	**45,179.83**	**45,307.41**	**32,161.18**
Taxes	*41,809.78*	*38,065.51*	*44,237.95*	*24,291.37*
Property, poll, and income	40,869.03	33,863.11	26,940.49	23,540.80
Corporation, bank, etc.	940.75	4,202.40	17,297.46	750.57
Licenses and permits	*76.00*	*58.00*	*37.00*	–
Fines and forfeits	*67.11*	*505.00*	–	–
Grants and gifts	*848.46*	*6,551.32*	*1,032.46*	*7,869.81*
For expenses	848.46	6,551.32	1,032.46	7,869.81
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**22,154.48**	**9,275.44**	**7,005.79**	**546.61**
Special assessments	*52.50*	*535.26*	–	–
To meet expenses	52.50	535.26	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*2,270.30*	*2,065.68*	*655.38*	*343.37*
General government	531.35	350.60	325.86	27.60
Protection of persons and property	122.14	376.57	69.28	27.42
Health and sanitation	–	–	–	–
Highways	42.50	–	–	2.00
Charities	8.00	448.00	100.00	208.00
Soldiers' benefits	256.50	594.00	144.00	48.00
Schools	1,246.81	251.01	2.85	3.70
Libraries	63.00	35.50	13.39	5.65
Recreation	–	–	–	–
Unclassified	–	10.00	–	21.00
Public service enterprises	*18,555.12*	*6,109.36*	*5,472.81*	–
Electric light	–	6,109.36	1,726.86	–
Water	18,530.12	–	3,745.95	–
All other	25.00	–	–	–
Cemeteries	*779.15*	*215.50*	*38.75*	*72.44*
Interest	*497.41*	*349.64*	*838.85*	*130.80*
On sinking funds	–	–	–	–
On trust and investment funds	31.20	69.42	–	46.75
All other	466.21	280.22	838.85	84.05
NON-REVENUE.	**$19,676.30**	**$23,596.91**	**$46,671.08**	**$45,246.45**
Offsets to outlays	–	**1,714.54**	**265.75**	**3,000.00**
Departmental	–	*644.00*	*242.00*	*3,000.00*
Public service enterprises	–	*1,070.54*	*23.75*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**7,000.00**	**15,000.00**	**35,000.00**	**36,739.00**
Loans, general purposes	–	–	*35,000.00*	*16,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*7,000.00*	*15,000.00*	–	*20,000.00*
Unpaid warrants or orders, current year	–	–	–	*739.00*
Premiums	–	–	–	–
Transfers	–	**25.00**	–	**46.75**
From sinking funds	–	–	–	–
All other	–	*25.00*	–	*46.75*
Refunds	**676.97**	**267.66**	**76.60**	**37.17**
Agency, trust, and investment	**11,999.33**	**6,589.71**	**11,328.73**	**5,423.53**
Taxes and licenses for State	*6,525.59*	*3,966.00*	*7,842.72*	*3,061.33*
Taxes for county	*4,281.66*	*2,202.39*	*3,342.26*	*2,101.76*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,192.08*	*421.32*	*143.75*	*260.44*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$64,955.83	$56,169.81	$52,578.95	$35,707.79
Premiums	–	–	–	–
Municipal indebtedness	7,000.00	15,000.00	35,000.00	36,739.00
Transfers and refunds	676.97	292.66	76.60	83.92
Agency, trust, and investment	11,999.33	6,589.71	11,328.73	5,423.53
Total receipts	**$84,632.13**	**$78,052.18**	**$98,984.28**	**$77,954.24**
Balance on hand, including funds	*27,937.18*	*9,884.83*	*12,444.96*	*12,871.01*
GRAND TOTAL	**$112,569.31**	**$87,937.01**	**$111,429.24**	**$90,825.25**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Tisbury Population 1,275	Rowley Population 1,249	Russell Population 1,237	Whately Population 1,234
Maintenance	**$54,954.51**	**$46,732.06**	**$41,756.04**	**$31,120.67**
Departmental	*44,724.23*	*40,730.56*	*39,210.64*	*30,911.34*
General government	3,977.66	2,263.72	4,184.34	1,702.14
Protection of persons and property	4,408.32	2,953.13	1,239.88	380.10
Health and sanitation	1,390.65	1,053.13	1,096.01	241.02
Highways	9,464.05	5,872.00	8,195.94	8,577.91
Charities	1,099.36	3,401.52	2,482.41	210.00
Soldiers' benefits	236.00	480.00	102.00	90.00
Schools	22,499.22	23,732.11	20,720.50	19,107.22
Libraries	523.03	591.15	628.81	358.95
Recreation	700.40	34.50	197.75	–
Pensions	–	–	–	–
Unclassified	425.54	349.30	363.00	244.00
Public service enterprises	*9,012.52*	*5,503.76*	*2,408.70*	–
Electric light	–	5,503.76	1,541.44	–
Water	8,997.07	–	867.26	–
All other	15.45	–	–	–
Cemeteries	*1,217.76*	*497.74*	*136.70*	*209.33*
Administration of trust funds	–	–	–	–
Interest	**3,180.42**	**662.27**	**2,466.05**	**1,405.19**
Loans, general purposes	*780.42*	*366.27*	*779.43*	*1,405.19*
Loans, public service enterprises	*2,400.00*	*296.00*	*1,686.62*	–
Loans, cemeteries	–	–	–	–
Outlays	**3,355.93**	**6,089.76**	**22,927.59**	**28,874.03**
Departmental	*1,068.51*	*1,288.00*	*21,461.10*	*28,874.03*
General government	–	–	30.00	–
Protection of persons and property	–	–	–	–
Health and sanitation	–	–	–	–
Highways	454.12	1,288.00	1,327.10	6,540.72
Charities	–	–	–	–
Schools	–	–	20,104.00	21,933.31
Libraries	–	–	–	–
Recreation	299.85	–	–	–
Unclassified	314.54	–	–	400.00
Public service enterprises	*2,287.42*	*4,801.76*	*1,466.49*	–
Electric light	–	4,801.76	991.38	–
Water	2,287.42	–	475.11	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**13,905.00**	**15,900.00**	**5,800.00**	**23,808.59**
From sinking funds	–	–	–	–
From revenue and other sources	*6,905.00*	*900.00*	*5,800.00*	*2,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*7,000.00*	*15,000.00*	–	*20,000.00*
Warrants or orders, previous years	–	–	–	*1,308.59*
Transfers	–	**25.00**	–	**46.75**
To sinking funds from revenue	–	–	–	–
All other	–	*25.00*	–	*46.75*
Refunds	**676.97**	**267.66**	**76.60**	**37.17**
Agency, trust, and investment	**11,990.53**	**6,605.54**	**11,328.73**	**5,423.53**
Taxes and licenses for State	*6,525.59*	*3,966.00*	*7,842.72*	*3,061.33*
Taxes for county	*4,281.66*	*2,202.39*	*3,342.26*	*2,101.76*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,183.28*	*437.15*	*143.75*	*260.44*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$58,134.93	$47,394.33	$44,222.09	$32,525.86
Permanent debt (except from sinking funds)	6,905.00	900.00	5,800.00	2,500.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	3,355.93	6,089.76	22,927.59	28,874.03
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	7,000.00	15,000.00	–	21,308.59
Transfers (except to sinking funds) and refunds	676.97	292.66	76.60	83.92
Agency, trust, and investment	11,990.53	6,605.54	11,328.73	5,423.53
Total payments	**$88,063.36**	**$76,282.29**	**$84,355.01**	**$90,715.93**
Balance on hand, including funds	*24,505.95*	*11,654.72*	*27,074.23*	*109.32*
GRAND TOTAL	**$112,569.31**	**$87,937.01**	**$111,429.24**	**$90,825.25**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Yarmouth POPULATION 1,229	Middleton POPULATION 1,195	Southwick POPULATION 1,194	Edgartown POPULATION 1,190
REVENUE.	**$65,792.85**	**$43,825.31**	**$64,767.36**	**$44,108.74**
General	**60,430.79**	**34,967.58**	**52,623.45**	**42,707.79**
Taxes	*55,935.89*	*31,985.03*	*38,532.87*	*41,609.59*
Property, poll, and income	51,494.10	30,840.03	36,596.08	41,025.73
Corporation, bank, etc.	4,441.79	1,145.00	1,936.79	583.86
Licenses and permits	*135.00*	*42.00*	*7.00*	*448.00*
Fines and forfeits	*90.00*	*719.39*	*307.70*	*43.32*
Grants and gifts	*4,269.90*	*2,221.16*	*13,775.88*	*606.88*
For expenses	4,269.90	2,221.16	13,775.88	606.88
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**5,362.06**	**8,857.73**	**12,143.91**	**1,400.95**
Special assessments	*240.76*	*316.16*	–	*95.55*
To meet expenses	240.76	316.16	–	–
To meet outlays	–	–	–	95.55
Privileges	*25.00*	–	–	*100.00*
Departmental	*3,356.94*	*2,612.83*	*638.93*	*672.25*
General government	64.45	369.60	55.12	24.00
Protection of persons and property	1,491.31	885.58	50.25	10.15
Health and sanitation	–	117.86	–	–
Highways	–	100.00	243.22	–
Charities	1,381.13	245.40	78.00	122.10
Soldiers' benefits	356.00	444.00	192.00	344.00
Schools	20.05	418.85	4.50	–
Libraries	–	24.25	15.84	172.00
Recreation	44.00	–	–	–
Unclassified	–	7.29	–	–
Public service enterprises	–	*3,559.43*	*9,798.40*	–
Electric light	–	3,559.43	9,798.40	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*451.19*	*397.90*	–	*362.59*
Interest	*1,288.17*	*1,971.41*	*1,706.58*	*170.56*
On sinking funds	–	–	–	–
On trust and investment funds	708.19	1,234.87	829.84	120.13
All other	579.98	736.54	876.74	50.43
NON-REVENUE.	**$97,394.12**	**$79,611.88**	**$41,663.10**	**$23,585.11**
Offsets to outlays	**19,500.00**	**39,866.09**	–	**1,500.00**
Departmental	*19,500.00*	*39,664.33*	–	*1,500.00*
Public service enterprises	–	*201.76*	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**60,869.52**	**32,946.05**	**34,000.00**	**13,000.00**
Loans, general purposes	*30,000.00*	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*25,000.00*	*32,000.00*	*34,000.00*	*13,000.00*
Unpaid warrants or orders, current year	*5,869.52*	*946.05*	–	–
Premiums	–	–	–	–
Transfers	**725.32**	**723.16**	**400.00**	–
From sinking funds	–	–	–	–
All other	*725.32*	*723.16*	*400.00*	–
Refunds	**609.20**	**513.56**	**223.50**	**44.67**
Agency, trust, and investment	**15,690.08**	**5,563.02**	**7,039.60**	**9,040.44**
Taxes and licenses for State	*8,151.93*	*3,288.00*	*4,302.00*	*4,825.10*
Taxes for county	*6,286.96*	*1,915.12*	*1,551.76*	*3,323.63*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,251.19*	*359.90*	*1,185.84*	*891.71*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$85,292.85	$83,691.40	$64,767.36	$45,608.74
Premiums	–	–	–	–
Municipal indebtedness	60,869.52	32,946.05	34,000.00	13,000.00
Transfers and refunds	1,334.52	1,236.72	623.50	44.67
Agency, trust, and investment	15,690.08	5,563.02	7,039.60	9,040.44
Total receipts	**$163,186.97**	**$123,437.19**	**$106,430.46**	**$67,693.85**
Balance on hand, including funds	*8,168.08*	*5,238.01*	*4,580.71*	*10,262.30*
GRAND TOTAL	**$171,355.05**	**$128,675.20**	**$111,011.17**	**$77,956.15**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Yarmouth Population 1,229	Middleton Population 1,195	Southwick Population 1,194	Edgartown Population 1,190
Maintenance	**$57,892.52**	**$38 901.83**	**$49,875.55**	**$42,024.60**
Departmental	*57,333.74*	*32,714.92*	*42,073.84*	*41,327.26*
General government	7,933.89	3,372.69	3,153.18	4,196.32
Protection of persons and property	3,556.70	6,270.68	1,030.55	5,563.75
Health and sanitation	1,362.82	1,501.49	665.89	944.17
Highways	14,005.08	4,564.22	12,917.14	5,666.70
Charities	4,624.15	2,201.36	1,650.01	4,088.19
Soldiers' benefits	588.00	410.00	180.00	284.00
Schools	23,922.34	12,977.77	21,555.22	18,710.34
Libraries	181.41	1,018.65	460.01	1,073.90
Recreation	38.00	–	–	133.85
Pensions	–	–	–	–
Unclassified	1,121.35	398.06	461.84	666.04
Public service enterprises	–	*5,183.02*	*7,439.19*	–
Electric light	–	5,183.02	7,439.19	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*538.28*	*970.89*	*241.52*	*697.34*
Administration of trust funds	*20.50*	*33.00*	*121.00*	–
Interest	**1,021.67**	**1,378.98**	**2,875.33**	**415.26**
Loans, general purposes	*1,021.67*	*1,274.44*	*1,400.33*	*415.26*
Loans, public service enterprises	–	*104.54*	*1,475.00*	–
Loans, cemeteries	–	–	–	–
Outlays	**54,188.58**	**44,702.10**	**5,706.16**	**1,409.05**
Departmental	*54,188.58*	*40,940.28*	*126.00*	*1,409.05*
General government	–	–	–	–
Protection of persons and property	–	300.36	–	548.88
Health and sanitation	–	–	–	–
Highways	53,816.18	39,999.54	126.00	860.17
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	640.38	–	–
Recreation	372.40	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	*2,115.28*	*5,580.16*	–
Electric light	–	882.75	5,580.16	–
Water	–	–	–	–
All other	–	1,232.53	–	–
Cemeteries	–	*1,646.54*	–	–
Municipal indebtedness	**31,554.04**	**34,600.00**	**35,900.00**	**13,899.90**
From sinking funds	–	–	–	–
From revenue and other sources	*3,000.00*	*1,600.00*	*2,900.00*	*899.90*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*25,000.00*	*33,000.00*	*33,000.00*	*13,000.00*
Warrants or orders, previous years	*3,554.04*	–	–	–
Transfers	**725.32**	**723.16**	**400.00**	–
To sinking funds from revenue	–	–	–	–
All other	*725.32*	*723.16*	*400.00*	–
Refunds	**609.20**	**513.56**	**223.50**	**44.67**
Agency, trust, and investment	**15,690.08**	**5,780.48**	**7,493.07**	**8,840.44**
Taxes and licenses for State	*8,151.93*	*3,288.00*	*4,302.00*	*4,825.10*
Taxes for county	*6,286.96*	*1,915.12*	*1,551.76*	*3,323.63*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,251.19*	*577.36*	*1,639.31*	*691.71*
All other	–	–	–	–
RECAPITULATION.				
Maintenance and interest	$58,914.19	$40,280.81	$52,750.88	$42,439.86
Permanent debt (except from sinking funds)	3,000.00	1,600.00	2,900.00	899.90
Sinking fund requirements from revenue	–	–	–	–
Outlays	54,188.58	44,702.10	5,706.16	1,409.05
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	28,554.04	33,000.00	33,000.00	13,000.00
Transfers (except to sinking funds) and refunds	1,334.52	1,236.72	623.50	44.67
Agency, trust, and investment	15,690.08	5,780.48	7,493.07	8,840.44
Total payments	**$161,681.41**	**$126,600.11**	**$102,473.61**	**$66,633.92**
Balance on hand, including funds	*9,673.64*	*2,075.09*	*8,537.56*	*11,322.23*
GRAND TOTAL	**$171,355.05**	**$128,675.20**	**$111,011.17**	**$77;956.15**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lynnfield POPULATION 1,165	Norfolk POPULATION 1,159	Clarksburg POPULATION 1,136	Sudbury POPULATION 1,121
REVENUE.	**$62,226.80**	**$56,882.50**	**$19,480.38**	**$57,402.45**
General	**57,954.36**	**55,304.59**	**18,697.67**	**51,498.99**
Taxes	*54,867.70*	*46,183.24*	*15,774.01*	*45,556.94*
Property, poll, and income	53,601.23	43,135.91	13,944.11	43,478.46
Corporation, bank, etc.	1,266.47	3,047.33	1,829.90	2,078.48
Licenses and permits	*59.50*	*19.00*	*29.50*	*26.00*
Fines and forfeits	*75.00*	*372.45*	–	*51.60*
Grants and gifts	*2,952.16*	*8,729.90*	*2,894.16*	*5,864.45*
For expenses	2,952.16	7,911.15	2,894.16	5,864.45
For outlays	–	818.75	–	–
All other	–	–	–	–
Commercial	**4,272.44**	**1,577.91**	**782.71**	**5,903.46**
Special assessments	*98.25*	*2.36*	–	*317.38*
To meet expenses	98.25	2.36	–	317.38
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*2,475.26*	*1,008.73*	*752.02*	[1] *2,857.52*
General government	349.00	113.50	–	57.00
Protection of persons and property	619.86	726.73	5.33	820.62
Health and sanitation	–	–	–	–
Highways	30.50	–	–	1,600.00
Charities	–	–	674.69	–
Soldiers' benefits	384.00	144.00	52.00	144.00
Schools	1,056.95	24.50	20.00	151.98
Libraries	34.95	–	–	52.48
Recreation	–	–	–	–
Unclassified	–	–	–	[1] 31.44
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*237.75*	–	*10.00*	*212.00*
Interest	*1,461.18*	*566.82*	*20.69*	*2,516.56*
On sinking funds	–	–	–	–
On trust and investment funds	554.47	90.00	–	1,422.63
All other	906.71	476.82	20.69	1,093.93
NON-REVENUE.	**$48,417.94**	**$65,557.82**	**$11,527.49**	**$62,923.08**
Offsets to outlays	**1,255.27**	**5,089.20**	–	**2,207.00**
Departmental	*1,255.27*	*5,089.20*	–	*2,207.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**32,500.00**	**54,000.00**	**7,000.00**	**50,400.00**
Loans, general purposes	–	–	*3,000.00*	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*32,500.00*	*54,000.00*	*4,000.00*	*50,400.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**1,505.00**	**39.54**	–	**1,756.51**
From sinking funds	–	–	–	–
All other	*1,505.00*	*39.54*	–	*1,756.51*
Refunds	**64.49**	**255.05**	–	–
Agency, trust, and investment	**13,093.18**	**6,174.03**	**4,527.49**	**8,559.57**
Taxes and licenses for State	*5,400.00*	*3,933.93*	*3,000.00*	*5,535.00*
Taxes for county	*3,351.46*	*2,240.10*	*1,527.49*	*2,820.44*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*4,341.72*	–	–	*204.13*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$63,482.07	$61,971.70	$19,480.38	$59,609.45
Premiums	–	–	–	–
Municipal indebtedness	32,500.00	54,000.00	7,000.00	50,400.00
Transfers and refunds	1,569.49	294.59	–	1,756.51
Agency, trust, and investment	13,093.18	6,174.03	4,527.49	8,559.57
Total receipts	**$110,644.74**	**$122,440.32**	**$31,007.87**	**$120,325.53**
Balance on hand, including funds	*6,409.57*	*7,823.62*	*867.28*	*1,219.04*
GRAND TOTAL	**$117,054.31**	**$130,263.94**	**$31,875.15**	**$121,544.57**

[1] Includes $4.44 from administration of trust funds.

Graded According to Population of 1920 — Continued.

PAYMENTS.	Lynnfield Population 1,165	Norfolk Population 1,159	Clarksburg Population 1,136	Sudbury Population 1,121
Maintenance	**$51,347.19**	**$44,117.60**	**$16,076.40**	**$48,444.86**
Departmental	*50,760.45*	*44,117.60*	*16,056.40*	*48,170.12*
General government	4,787.70	2,537.91	893.99	4,790.63
Protection of persons and property	6,342.68	3,439.87	306.36	3,280.39
Health and sanitation	478.78	1,021.25	236.50	433.95
Highways	11,638.90	11,542.02	3,351.05	13,001.86
Charities	1,140.51	2,482.23	1,324.87	1,535.34
Soldiers' benefits	312.00	144.00	48.00	120.00
Schools	24,841.07	22,267.44	9,757.55	22,141.89
Libraries	783.80	230.88	34.58	1,194.51
Recreation	87.45	150.00	–	–
Pensions	–	–	–	334.00
Unclassified	347.56	302.00	103.50	1,337.55
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*586.74*	–	*20.00*	*207.00*
Administration of trust funds	–	–	–	*67.74*
Interest	**2,072.76**	**1,951.89**	**223.21**	**2,932.62**
Loans, general purposes	*2,072.76*	*1,951.89*	*223.21*	*2,932.62*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**6,093.65**	**13,180.20**	**2,731.71**	**9,478.57**
Departmental	*6,093.65*	*13,180.20*	*2,731.71*	*9,478.57*
General government	–	245.72	–	–
Protection of persons and property	340.00	655.61	–	–
Health and sanitation	–	–	–	–
Highways	5,465.91	12,278.87	2,731.71	8,194.17
Charities	–	–	–	–
Schools	287.74	–	–	1,284.40
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**32,000.00**	**44,000.00**	**5,346.97**	**49,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	[1] *5,500.00*	–	*500.00*	*2,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*26,500.00*	*44,000.00*	*4,000.00*	*46,500.00*
Warrants or orders, previous years	–	–	*846.97*	–
Transfers	**1,505.00**	**39.54**	–	**1,756.51**
To sinking funds from revenue	–	–	–	–
All other	*1,505.00*	*39.54*	–	*1,756.51*
Refunds	**64.49**	**255.05**	–	–
Agency, trust, and investment	**12,840.40**	**6,264.03**	**4,527.49**	**8,680.94**
Taxes and licenses for State	*5,400.00*	*3,933.93*	*3,000.00*	*5,535.00*
Taxes for county	*3,351.46*	*2,240.10*	*1,527.49*	*2,820.44*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*4,088.94*	*90.00*	–	*325.50*
All other	–	–	–	–
RECAPITULATION.				
Maintenance and interest	$53,419.95	$46,069.49	$16,299.61	$51,377.48
Permanent debt (except from sinking funds)	[1] 5,500.00	–	500.00	2,500.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	6,093.65	13,180.20	2,731.71	9,478.57
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	26,500.00	44,000.00	4,846.97	46,500.00
Transfers (except to sinking funds) and refunds	1,569.49	294.59	–	1,756.51
Agency, trust, and investment	12,840.40	6,264.03	4,527.49	8,680.94
Total payments	**$105,923.49**	**$109,808.31**	**$28,905.78**	**$120,293.50**
Balance on hand, including funds	*11,130.82*	*20,455.63*	*2,969.37*	*1,251.07*
GRAND TOTAL	**$117,054.31**	**$130,263.94**	**$31,875.15**	**$121,544.57**

[1] Includes $1,000 paid from investment fund.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Stow POPULATION 1,101	Wenham POPULATION 1,090	Hinsdale POPULATION 1,065	West Stockbridge POPULATION 1,058
REVENUE.	**$45,534.38**	**$62,673.93**	**$33,926.00**	**$33,592.12**
General	**40,124.88**	**58,524.35**	**32,166.23**	**32,555.93**
Taxes	*34,046.15*	*56,888.83*	*22,535.36*	*23,980.22*
Property, poll, and income	31,471.25	48,004.57	21,919.36	22,423.76
Corporation, bank, etc.	2,574.90	8,884.26	616.00	1,556.46
Licenses and permits	*6.00*	*48.00*	*18.50*	*6.00*
Fines and forfeits	*172.00*	*74.16*	*4.54*	*94.96*
Grants and gifts	*5,900.73*	*1,513.36*	*9,607.83*	*8,474.75*
For expenses	5,900.73	1,513.36	9,607.83	8,474.75
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**5,409.50**	**4,149.58**	**1,759.77**	**1,036.19**
Special assessments	*403.83*	*749.94*	–	–
To meet expenses	403.83	749.94	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*1,271.20*	*2,283.79*	*1,539.35*	*909.44*
General government	121.00	25.75	62.50	63.00
Protection of persons and property	401.13	278.96	15.30	16.60
Health and sanitation	7.00	–	–	–
Highways	175.00	499.38	100.54	474.09
Charities	–	746.71	601.07	72.00
Soldiers' benefits	150.00	474.00	96.00	96.00
Schools	396.61	87.12	656.51	187.75
Libraries	20.46	136.37	–	–
Recreation	–	35.50	–	–
Unclassified	–	–	7.43	–
Public service enterprises	*12.50*	*6.54*	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	12.50	6.54	–	–
Cemeteries	*212.55*	*383.25*	–	*29.00*
Interest	*3,509.42*	*726.06*	*220.42*	*97.75*
On sinking funds	–	–	–	–
On trust and investment funds	3,195.71	443.33	–	–
All other	313.71	282.73	220.42	97.75
NON-REVENUE.	**$48,406.10**	**$43,262.43**	**$19,434.24**	**$13,956.64**
Offsets to outlays	**5,000.00**	–	**2,000.00**	**4,000.00**
Departmental	*5,000.00*	–	*2,000.00*	*4,000.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**25,000.00**	**30,000.00**	**13,000.00**	**5,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*25,000.00*	*30,000.00*	*13,000.00*	*5,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**2,097.53**	**529.78**	–	–
From sinking funds	–	–	–	–
All other	*2,097.53*	*529.78*	–	–
Refunds	**131.18**	**323.08**	**125.75**	**182.10**
Agency, trust, and investment	**16,177.39**	**12,409.57**	**4,308.49**	**4,774.54**
Taxes and licenses for State	*4,443.00*	*6,744.00*	*2,781.00*	*3,015.00*
Taxes for county	*2,134.39*	*4,692.04*	*1,527.49*	*1,622.96*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*9,600.00*	*973.53*	–	*136.58*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$50,534.38	$62,673.93	$35,926.00	$37,592.12
Premiums	–	–	–	–
Municipal indebtedness	25,000.00	30,000.00	13,000.00	5,000.00
Transfers and refunds	2,228.71	852.86	125.75	182.10
Agency, trust, and investment	16,177.39	12,409.57	4,308.49	4,774.54
Total receipts	**$93,940.48**	**$105,936.36**	**$53,360.24**	**$47,548.76**
Balance on hand, including funds	*4,629.07*	*7,927.48*	*396.63*	*5,127.59*
GRAND TOTAL	**$98,569.55**	**$113,863.84**	**$53,756.87**	**$52,676.35**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Stow Population 1,101	Wenham Population 1,090	Hinsdale Population 1,065	West Stockbridge Population 1,058
Maintenance	**$38,811.87**	**$54,504.42**	**$32,636.28**	**$26,562.95**
Departmental	*38,540.02*	*53,550.79*	*32,636.28*	*26,028.00*
General government	1,742.59	2,624.29	1,541.92	1,854.12
Protection of persons and property	2,614.34	5,065.86	311.03	149.60
Health and sanitation	391.87	1,467.12	388.91	370.95
Highways	12,462.96	17,667.98	7,556.38	6,654.99
Charities	1,055.36	1,699.73	3,485.04	1,160.70
Soldiers' benefits	168.00	336.00	238.00	72.00
Schools	18,476.00	22,844.31	18,378.59	14,978.63
Libraries	619.54	816.90	312.11	350.92
Recreation	22.50	311.13	–	–
Pensions	–	–	–	–
Unclassified	986.86	717.47	424.30	436.09
Public service enterprises	*1.12*	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	1.12	–	–	–
Cemeteries	*200.73*	*953.63*	–	*534.95*
Administration of trust funds	*70.00*	–	–	–
Interest	**1,052.38**	**2,798.54**	**380.28**	**785.86**
Loans, general purposes	*1,052.38*	*2,798.54*	*380.28*	*785.86*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**8,770.52**	**1,587.78**	**2,000.00**	**6,796.00**
Departmental	*8,151.54*	*1,587.78*	*2,000.00*	*6,796.00*
General government	–	254.72	–	–
Protection of persons and property	307.13	323.38	–	–
Health and sanitation	271.75	–	–	–
Highways	7,572.66	–	2,000.00	6,000.00
Charities	–	–	–	–
Schools	–	1,009.68	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	796.00
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*618.98*	–	–	–
Municipal indebtedness	**27,500.00**	**32,500.00**	**13,000.00**	**11,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*2,500.00*	*2,500.00*	–	*1,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*25,000.00*	*30,000.00*	*13,000.00*	*10,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**2,097.53**	**529.78**	–	–
To sinking funds from revenue	–	–	–	–
All other	*2,097.53*	*529.78*	–	–
Refunds	**131.18**	**323.08**	**125.75**	**182.10**
Agency, trust, and investment	**16,701.33**	**12,323.12**	**4,308.49**	**4,774.54**
Taxes and licenses for State	*4,443.00*	*6,744.00*	*2,781.00*	*3,015.00*
Taxes for county	*2,134.39*	*4,692.04*	*1,527.49*	*1,622.96*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*10,123.94*	*887.08*	–	*136.58*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$39,864.25	$57,302.96	$33,016.56	$27,348.81
Permanent debt (except from sinking funds)	2,500.00	2,500.00	–	1,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	8,770.52	1,587.78	2,000.00	6,796.00
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	25,000.00	30,000.00	13,000.00	10,000.00
Transfers (except to sinking funds) and refunds	2,228.71	852.86	125.75	182.10
Agency, trust, and investment	16,701.33	12,323.12	4,308.49	4,774.54
Total payments	**$95,064.81**	**$104,566.72**	**$52,450.80**	**$50,101.45**
Balance on hand, including funds	*3,504.74*	*9,297.12*	*1,306.07*	*2,574.90*
GRAND TOTAL	**$98,569.55**	**$113,863.84**	**$53,756.87**	**$52,676.35**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lanesborough POPULATION 1,054	Oak Bluffs POPULATION 1,047	Rochester POPULATION 1,047	Hubbardston POPULATION 1,045
REVENUE.	**$28,396.58**	**$75,086.19**	**$38,603.00**	**$43,246.02**
General	**26,853.87**	**73,143.71**	**36,076.15**	**39,809.58**
Taxes	*18,553.26*	*70,541.79*	*27,828.83*	*27,908.90*
Property, poll, and income	18,157.91	69,935.21	26,626.07	27,200.84
Corporation, bank, etc.	395.35	606.58	1,202.76	708.06
Licenses and permits	*33.00*	*845.00*	*35.00*	*30.00*
Fines and forfeits	–	*132.75*	–	*93.21*
Grants and gifts	*8,267.61*	*1,624.17*	*8,212.32*	*11,777.47*
For expenses	8,267.61	1,624.17	8,212.32	11,777.47
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**1,542.71**	**1,942.48**	**2,526.85**	**3,436.44**
Special assessments	–	*572.36*	–	–
To meet expenses	–	–	–	–
To meet outlays	–	572.36	–	–
Privileges	–	–	–	–
Departmental	*688.34*	*736.59*	*1,604.07*	*1,650.53*
General government	200.00	–	64.50	–
Protection of persons and property	51.23	–	585.95	47.90
Health and sanitation	–	–	–	–
Highways	98.40	–	–	–
Charities	–	–	844.75	330.00
Soldiers' benefits	258.00	336.00	96.00	648.00
Schools	68.71	253.50	–	510.61
Libraries	12.00	147.09	5.65	94.02
Recreation	–	–	–	20.00
Unclassified	–	–	7.22	–
Public service enterprises	–	–	*107.81*	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	107.81	–
Cemeteries	*8.65*	*74.65*	*30.00*	*3.00*
Interest	*845.72*	*558.88*	*784.97*	*1,782.91*
On sinking funds	–	–	–	–
On trust and investment funds	412.41	427.62	620.35	605.00
All other	433.31	131.26	164.62	1,177.91
NON-REVENUE.	**$5,357.26**	**$84,172.81**	**$19,594.99**	**$47,027.80**
Offsets to outlays	–	**55.00**	**80.00**	–
Departmental	–	*55.00*	*80.00*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	–	**63,500.00**	**13,500.00**	**40,000.00**
Loans, general purposes	–	*3,500.00*	*2,000.00*	*6,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*60,000.00*	*11,500.00*	*34,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	**1,495.07**	**161.30**	**545.00**
From sinking funds	–	–	–	–
All other	–	*1,495.07*	*161.30*	*545.00*
Refunds	**49.96**	**316.44**	**133.35**	**330.38**
Agency, trust, and investment	**5,307.30**	**18,806.30**	**5,720.34**	**6,152.42**
Taxes and licenses for State	*3,057.00*	*6,678.00*	*3,514.11*	*3,279.00*
Taxes for county	*1,718.43*	*5,026.29*	*1,898.56*	*1,382.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*531.87*	*7,102.01*	*307.67*	*1,491.42*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$28,396.58	$75,141.19	$38,683.00	$43,246.02
Premiums	–	–	–	–
Municipal indebtedness	–	63,500.00	13,500.00	40,000.00
Transfers and refunds	49.96	1,811.51	294.65	875.38
Agency, trust, and investment	5,307.30	18,806.30	5,720.34	6,152.42
Total receipts	**$33,753.84**	**$159,259.00**	**$58,197.99**	**$90,273.82**
Balance on hand, including funds	*3,082.41*	*3,123.19*	*872.87*	*5,794.09*
GRAND TOTAL	**$36,836.25**	**$162,382.19**	**$59,070.86**	**$96,067.91**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Lanesborough Population 1,054	Oak Bluffs Population 1,047	Rochester Population 1,047	Hubbardston Population 1,045
Maintenance	**$28,154.00**	**$65,647.48**	**$33,335.50**	**$37,750.98**
Departmental	*28,016.72*	*64,645.00*	*33,190.17*	*37,731.18*
General government	2,519.19	3,630.14	3,080.43	1,584.46
Protection of persons and property	327.37	9,704.80	1,220.33	1,839.40
Health and sanitation	486.63	3,830.11	1,280.43	439.05
Highways	6,734.86	16,039.46	6,649.32	9,340.91
Charities	1,093.37	4,679.80	1,666.50	1,068.66
Soldiers' benefits	294.00	386.00	48.00	653.00
Schools	15,718.25	20,193.52	18,621.01	20,856.55
Libraries	311.52	898.79	404.93	1,307.37
Recreation	–	4,419.11	–	32.28
Pensions	–	–	–	–
Unclassified	531.53	863.27	219.22	609.50
Public service enterprises	–	–	*16.53*	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	16.53	–
Cemeteries	*137.28*	*1,002.48*	*30.00*	*19.80*
Administration of trust funds	–	–	*98.80*	–
Interest	**234.45**	**2,530.20**	**304.04**	**1,007.50**
Loans, general purposes	*234.45*	*2,530.20*	*304.04*	*1,007.50*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**300.00**	**9,933.35**	**3,174.09**	**11,425.60**
Departmental	*300.00*	*9,933.35*	*3,174.09*	*11,425.60*
General government	–	–	–	–
Protection of persons and property	–	2,075.73	–	3,150.00
Health and sanitation	–	390.29	–	–
Highways	–	2,967.10	–	8,275.60
Charities	–	–	–	–
Schools	–	–	3,174.09	–
Libraries	–	–	–	–
Recreation	–	4,500.23	–	–
Unclassified	300.00	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**980.00**	**60,000.00**	**11,500.00**	**31,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*980.00*	*5,000.00*	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*55,000.00*	*11,500.00*	*31,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	**1,495.07**	**161.30**	**545.00**
To sinking funds from revenue	–	–	–	–
All other	–	*1,495.07*	*161.30*	*545.00*
Refunds	**49.96**	**316.44**	**133.35**	**330.38**
Agency, trust, and investment	**5,286.99**	**17,738.85**	**5,773.84**	**6,152.42**
Taxes and licenses for State	*3,057.00*	*6,678.00*	*3,514.11*	*3,279.00*
Taxes for county	*1,718.43*	*5,026.29*	*1,898.56*	*1,382.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*511.56*	*6,034.56*	*361.17*	*1,491.42*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$28,388.45	$68,177.68	$33,639.54	$38,758.48
Permanent debt (except from sinking funds)	980.00	5,000.00	–	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	300.00	9,933.35	3,174.09	11,425.60
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	–	55,000.00	11,500.00	31,000.00
Transfers (except to sinking funds) and refunds	49.96	1,811.51	294.65	875.38
Agency, trust, and investment	5,286.99	17,738.85	5,773.84	6,152.42
Total payments	**$35,005.40**	**$157,661.39**	**$54,382.12**	**$88,211.88**
Balance on hand, including funds	*1,830.85*	*4,720.80*	*4,688.74*	*7,856.03*
GRAND TOTAL	**$36,836.25**	**$162,382.19**	**$59,070.86**	**$96,067.91**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Tyngsborough POPULATION 1,044	Lincoln POPULATION 1,042	Orleans POPULATION 1,012	New Marlborough POPULATION 1,010
REVENUE.	**$38,004.42**	**$108,316.02**	**$87,953.33**	**$26,839.93**
General	**32,133.27**	**89,396.86**	**79,126.42**	**26,017.58**
Taxes	*24,654.04*	*88,053.01*	*77,352.76*	*18,552.24*
Property, poll, and income	24,367.15	62,819.77	26,552.18	17,669.00
Corporation, bank, etc.	286.89	25,233.24	50,800.58	883.24
Licenses and permits	*45.00*	–	*67.50*	*68.00*
Fines and forfeits	*433.18*	*96.90*	–	*23.24*
Grants and gifts	*7,001.05*	*1,246.95*	*1,706.16*	*7,374.10*
For expenses	7,001.05	1,246.95	1,706.16	7,274.10
For outlays	–	–	–	100.00
All other	–	–	–	–
Commercial	**5,871.15**	**18,919.16**	**8,826.91**	**822.35**
Special assessments	–	–	*467.01*	–
To meet expenses	–	–	467.01	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*3,985.19*	*2,578.92*	*5,788.63*	*665.00*
General government	136.00	21.85	249.50	112.80
Protection of persons and property	2,891.27	251.10	738.40	19.00
Health and sanitation	58.57	259.10	846.34	–
Highways	251.00	969.80	214.10	–
Charities	125.50	–	–	138.66
Soldiers' benefits	144.00	–	144.00	198.00
Schools	353.53	1,032.33	3,516.61	195.52
Libraries	25.32	44.74	79.18	–
Recreation	–	–	–	–
Unclassified	–	–	.50	1.02
Public service enterprises	–	*12,293.23*	–	–
Electric light	–	–	–	–
Water	–	12,293.23	–	–
All other	–	–	–	–
Cemeteries	*301.00*	*50.00*	–	*85.83*
Interest	*1,584.96*	*3,997.01*	*2,571.27*	*71.52*
On sinking funds	–	1,344.25	–	–
On trust and investment funds	1,083.90	2,530.23	681.05	–
All other	501.06	122.53	1,890.22	71.52
NON-REVENUE.	**$32,241.26**	**$64,696.44**	**$9,305.83**	**$42,647.49**
Offsets to outlays	**1,323.57**	**13,366.66**	–	**5,500.00**
Departmental	*1,323.57*	*13,366.66*	–	*5,500.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**25,000.00**	**20,000.00**	–	**29,300.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*25,000.00*	*20,000.00*	–	*29,300.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**974.12**	**16,321.07**	**508.93**	–
From sinking funds	–	–	–	–
All other	*974.12*	*16,321.07*	*508.93*	–
Refunds	–	**144.19**	**19.00**	**2.00**
Agency, trust, and investment	**4,943.57**	**14,864.52**	**8,777.90**	**7,845.49**
Taxes and licenses for State	*3,176.59*	*5,325.00*	*4,344.00*	*3,942.00*
Taxes for county	*1,372.10*	*2,744.21*	*4,293.53*	*2,482.18*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*394.88*	*6,795.31*	*140.37*	*1,421.31*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$39,327.99	$121,682.68	$87,953.33	$32,339.93
Premiums	–	–	–	–
Municipal indebtedness	25,000.00	20,000.00	–	29,300.00
Transfers and refunds	974.12	16,465.26	527.93	2.00
Agency, trust, and investment	4,943.57	14,864.52	8,777.90	7,845.49
Total receipts	**$70,245.68**	**$173,012.46**	**$97,259.16**	**$69,487.42**
Balance on hand, including funds	*4,904.95*	*12,967.77*	*48,198.97*	*6,298.68*
GRAND TOTAL	**$75,150.63**	**$185,980.23**	**$145,458.13**	**$75,786.10**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Tyngsborough Population 1,044	Lincoln Population 1,042	Orleans Population 1,012	New Marlborough Population 1,010
Maintenance	**$37,403.34**	**$63,466.90**	**$46,867.59**	**$30,199.90**
Departmental	*36,955.34*	*59,485.37*	*46,856.59*	*29,988.38*
General government	4,246.09	3,491.79	4,460.89	1,686.52
Protection of persons and property	6,251.26	7,826.05	2,817.65	313.19
Health and sanitation	345.00	2,022.12	2,128.93	1,452.75
Highways	7,038.38	15,944.72	12,601.88	9,794.64
Charities	1,078.50	931.00	2,557.53	1,394.11
Soldiers' benefits	144.00	–	144.00	216.00
Schools	16,464.24	26,504.77	20,220.36	13,610.91
Libraries	823.75	1,200.29	897.28	493.13
Recreation	–	958.23	12.80	–
Pensions	–	–	–	–
Unclassified	564.12	606.40	1,015.27	1,027.13
Public service enterprises	–	*3,425.52*	*9.00*	–
Electric light	–	–	–	–
Water	–	3,425.52	–	–
All other	–	–	9.00	–
Cemeteries	*443.00*	*556.01*	*2.00*	*211.52*
Administration of trust funds	*5.00*	–	–	–
Interest	**1,192.26**	**3,172.77**	–	**620.43**
Loans, general purposes	*1,192.26*	*797.77*	–	*620.43*
Loans, public service enterprises	–	*2,375.00*	–	–
Loans, cemeteries	–	–	–	–
Outlays	**3,066.33**	**22,432.54**	**8,470.98**	**7,891.58**
Departmental	*3,066.33*	*22,432.54*	*8,470.98*	*6,990.41*
General government	417.67	–	–	–
Protection of persons and property	474.20	800.00	2,446.08	–
Health and sanitation	–	–	–	–
Highways	2,174.46	20,731.42	6,024.90	6,990.41
Charities	–	–	–	–
Schools	–	901.12	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	*901.17*
Municipal indebtedness	**18,600.00**	**25,500.00**	–	**28,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*1,600.00*	[1] *4,000.00*	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*17,000.00*	*21,500.00*	–	*28,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**974.12**	**16,321.07**	**508.93**	–
To sinking funds from revenue	–	*1,500.00*	–	–
All other	*974.12*	*14,821.07*	*508.93*	–
Refunds	–	**144.19**	**19.00**	**2.00**
Agency, trust, and investment	**4,963.35**	**10,582.78**	**8,675.18**	**7,845.49**
Taxes and licenses for State	*3,176.59*	*5,325.00*	*4,344.00*	*3,942.00*
Taxes for county	*1,372.10*	*2,744.21*	*4,293.53*	*2,482.18*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*414.66*	*2,513.57*	*37.65*	*1,421.31*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$38,595.60	$66,639.67	$46,867.59	$30,820.33
Permanent debt (except from sinking funds)	1,600.00	[1] 4,000.00	–	–
Sinking fund requirements from revenue	–	1,500.00	–	–
Outlays	3,066.33	22,432.54	8,470.98	7,891.58
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	17,000.00	21,500.00	–	28,000.00
Transfers (except to sinking funds) and refunds	974.12	14,965.26	527.93	2.00
Agency, trust, and investment	4,963.35	10,582.78	8,675.18	7,845.49
Total payments	**$66,199.40**	**$141,620.25**	**$64,541.68**	**$74,559.40**
Balance on hand, including funds	*8,951.23*	*44,359.98*	*80,916.45*	*1,226.70*
GRAND TOTAL	**$75,150.63**	**$185,980.23**	**$145,458.13**	**$75,786.10**

[1] Includes $3,000 paid from investment fund.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Conway POPULATION 961	Mendon POPULATION 961	Berkley POPULATION 935	Topsfield POPULATION 900
REVENUE.	**$35,917.36**	**$25,553.00**	**$30,749.22**	**$61,248.51**
General	**32,762.35**	**24,328.81**	**29,150.57**	**56,778.06**
Taxes	*23,815.03*	*18,318.23*	*20,464.75*	*56,387.30*
Property, poll, and income	22,956.11	17,219.14	19,988.86	46,513.85
Corporation, bank, etc.	858.92	1,099.09	475.89	9,873.45
Licenses and permits	*13.00*	–	*2.00*	*1.50*
Fines and forfeits	–	*10.20*	*130.05*	–
Grants and gifts	*8,934.32*	*6,000.38*	*8,553.77*	*389.26*
For expenses	8,934.32	6,000.38	8,553.77	389.26
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**3,155.01**	**1,224.19**	**1,598.65**	**4,470.45**
Special assessments	–	–	*50.00*	*226.29*
To meet expenses	–	–	50.00	226.29
To meet outlays	–	–	–	–
Privileges	–	*100.00*	–	–
Departmental	*3,125.85*	*862.82*	*1,107.67*	[1] *2,476.16*
General government	155.70	169.00	–	400.00
Protection of persons and property	70.00	–	164.39	304.08
Health and sanitation	100.00	–	–	–
Highways	1,284.15	–	–	214.00
Charities	373.00	–	552.11	300.83
Soldiers' benefits	52.00	144.00	120.00	544.13
Schools	1,091.00	509.49	248.67	691.80
Libraries	–	35.83	–	14.27
Recreation	–	–	–	–
Unclassified	–	4.50	22.50	[1] 6.05
Public service enterprises	–	*14.20*	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	14.20	–	–
Cemeteries	–	–	*75.50*	*211.00*
Interest	*29.16*	*247.17*	*365.48*	*1,558.00*
On sinking funds	–	–	–	–
On trust and investment funds	–	106.96	32.15	1,104.37
All other	29.16	140.21	333.33	453.63
NON-REVENUE.	**$21,247.39**	**$18,133.44**	**$16,309.05**	**$54,553.55**
Offsets to outlays	**1,454.11**	**1,097.80**	**1,000.00**	–
Departmental	*1,454.11*	*1,097.80*	*1,000.00*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**10,958.11**	**13,000.00**	**12,000.00**	**36,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*10,000.00*	*13,000.00*	*12,000.00*	*36,000.00*
Unpaid warrants or orders, current year	*958.11*	–	–	–
Premiums	–	–	–	–
Transfers	–	–	–	**1,974.35**
From sinking funds	–	–	–	–
All other	–	–	–	*1,974.35*
Refunds	**248.33**	–	–	**1,827.99**
Agency, trust, and investment	**8,586.84**	**4,035.64**	**3,309.05**	**14,751.21**
Taxes and licenses for State	*3,476.12*	*2,853.00*	*2,445.00*	*6,519.00*
Taxes for county	*2,349.03*	*1,164.00*	*788.55*	*4,404.77*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,761.69*	*18.64*	*75.50*	*3,827.44*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$37,371.47	$26,650.80	$31,749.22	$61,248.51
Premiums	–	–	–	–
Municipal indebtedness	10,958.11	13,000.00	12,000.00	36,000.00
Transfers and refunds	248.33	–	–	3,802.34
Agency, trust, and investment	8,586.84	4,035.64	3,309.05	14,751.21
Total receipts	**$57,164.75**	**$43,686.44**	**$47,058.27**	**$115,802.06**
Balance on hand, including funds	*817.10*	*1,137.56*	*777.43*	*2,197.62*
GRAND TOTAL	**$57,981.85**	**$44,824.00**	**$47,835.70**	**$117,999.68**

[1] Includes $6.05 from administration of trust funds. See " Unclassified."

Graded According to Population of 1920 — Continued.

PAYMENTS.	Conway Population 961	Mendon Population 961	Berkley Population 935	Topsfield Population 900
Maintenance	**$30,369.79**	**$25,554.82**	**$22,972.79**	**$54,377.95**
Departmental	*30,345.09*	*25,530.82*	*22,797.09*	*53,855.22*
General government	1,533.36	1,539.08	1,530.94	5,161.64
Protection of persons and property	269.79	1,167.02	921.98	3,228.68
Health and sanitation	501.83	243.10	973.95	1,054.70
Highways	10,416.94	6,612.07	5,746.86	20,612.83
Charities	2,311.07	765.10	1,319.99	2,350.67
Soldiers' benefits	24.00	186.00	162.00	653.00
Schools	15,068.10	13,999.85	11,443.62	18,782.45
Libraries	–	567.69	555.34	528.13
Recreation	–	46.50	1.05	551.86
Pensions	–	–	–	–
Unclassified	220.00	404.41	141.36	931.26
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*24.70*	*24.00*	*175.70*	*514.16*
Administration of trust funds	–	–	–	*8.57*
Interest	**505.15**	**374.01**	**315.30**	**1,434.85**
Loans, general purposes	*505.15*	*374.01*	*315.30*	*1,434.85*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**3,064.11**	**2,174.82**	**3,225.00**	**1,537.82**
Departmental	*3,064.11*	*2,174.82*	*3,225.00*	*1,237.82*
General government	–	–	–	–
Protection of persons and property	–	–	–	777.45
Health and sanitation	–	–	–	–
Highways	3,064.11	2,174.82	3,225.00	–
Charities	–	–	–	–
Schools	–	–	–	404.29
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	56.08
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	*300.00*
Municipal indebtedness	**14,849.03**	**12,650.00**	**14,000.00**	**38,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	*650.00*	–	*2,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*12,500.00*	*12,000.00*	*14,000.00*	*36,000.00*
Warrants or orders, previous years	*2,349.03*	–	–	–
Transfers	–	–	–	**1,974.35**
To sinking funds from revenue	–	–	–	–
All other	–	–	–	*1,974.35*
Refunds	**248.33**	–	–	**1,827.99**
Agency, trust, and investment	**8,586.84**	**4,062.60**	**3,341.20**	**14,774.18**
Taxes and licenses for State	*3,476.12*	*2,853.00*	*2,445.00*	*6,519.00*
Taxes for county	*2,349.03*	*1,164.00*	*788.55*	*4,404.77*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,761.69*	*45.60*	*107.65*	*3,850.41*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$30,874.94	$25,928.83	$23,288.09	$55,812.80
Permanent debt (except from sinking funds)	–	650.00	–	2,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	3,064.11	2,174.82	3,225.00	1,537.82
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	14,849.03	12,000.00	14,000.00	36,000.00
Transfers (except to sinking funds) and refunds	248.33	–	–	3,802.34
Agency, trust, and investment	8,586.84	4,062.60	3,341.20	14,774.18
Total payments	**$57,623.25**	**$44,816.25**	**$43,854.29**	**$113,927.14**
Balance on hand, including funds	*358.60*	*7.75*	*3,981.41*	*4,072.54*
GRAND TOTAL	**$57,981.85**	**$44,824.00**	**$47,835.70**	**$117,999.68**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS	Carver POPULATION 891	Burlington POPULATION 885	Gill POPULATION 879	Ashfield POPULATION 869
REVENUE.	**$59,953.01**	**$44,161.89**	**$24,168.57**	**$37,412.91**
General	**55,796.72**	**41,185.07**	**23,793.35**	**34,683.89**
Taxes	*54,094.46*	*34,809.48*	*17,300.96*	*28,970.09*
Property, poll, and income	51,225.57	34,657.72	17,234.06	28,622.08
Corporation, bank, etc.	2,868.89	151.76	66.90	348.01
Licenses and permits	*25.00*	*2.00*	*2.00*	*1.00*
Fines and forfeits	*145.00*	*79.00*	–	–
Grants and gifts	*1,532.26*	*6,294.59*	*6,490.39*	*5,712.80*
For expenses	1,532.26	6,294.59	6,361.97	5,712.80
For outlays	–	–	128.42	–
All other	–	–	–	–
Commercial	**4,156.29**	**2,976.82**	**375.22**	**2,729.02**
Special assessments	*405.14*	–	–	–
To meet expenses	405.14	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*2,911.07*	*2,070.80*	*252.21*	*2,153.20*
General government	80.25	402.00	69.61	404.50
Protection of persons and property	832.95	280.16	13.90	182.00
Health and sanitation	–	–	16.20	–
Highways	–	25.00	–	175.09
Charities	1,334.20	802.94	–	110.62
Soldiers' benefits	344.00	216.00	–	216.00
Schools	276.64	91.60	66.50	1,048.67
Libraries	13.07	13.10	14.75	–
Recreation	–	224.00	–	–
Unclassified	29.96	16.00	71.25	16.32
Public service enterprises	–	*.60*	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	.60	–	–
Cemeteries	*159.45*	*173.00*	*52.75*	–
Interest	*680.63*	*732.42*	*70.26*	*575.82*
On sinking funds	–	–	–	–
On trust and investment funds	59.48	76.61	28.75	570.43
All other	621.15	655.81	41.51	5.39
NON-REVENUE.	**$60,018.83**	**$41,326.07**	**$18,067.04**	**$33,677.89**
Offsets to outlays	**9,892.65**	**4,725.39**	–	**2,350.00**
Departmental	*9,892.65*	*4,725.39*	–	*2,350.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**40,000.00**	**30,000.00**	**13,000.00**	**22,000.00**
Loans, general purposes	–	–	*5,000.00*	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*40,000.00*	*30,000.00*	*8,000.00*	*22,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**123.31**	**106.69**	**210.88**	–
From sinking funds	–	–	–	–
All other	*123.31*	*106.69*	*210.88*	–
Refunds	**166.01**	–	**185.08**	**4.00**
Agency, trust, and investment	**9,836.86**	**6,493.99**	**4,671.08**	**9,323.89**
Taxes and licenses for State	*5,724.00*	*3,894.00*	*2,488.08*	*3,150.00*
Taxes for county	*3,344.33*	*1,905.70*	*1,730.86*	*2,472.66*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*768.53*	*694.29*	*452.14*	*3,701.23*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$69,845.66	$48,887.28	$24,168.57	$39,762.91
Premiums	–	–	–	–
Municipal indebtedness	40,000.00	30,000.00	13,000.00	22,000.00
Transfers and refunds	289.32	106.69	395.96	4.00
Agency, trust, and investment	9,836.86	6,493.99	4,671.08	9,323.89
Total receipts	**$119,971.84**	**$85,487.96**	**$42,235.61**	**$71,090.80**
Balance on hand, including funds	*9,535.60*	*6,281.32*	*646.03*	*4,612.38*
GRAND TOTAL	**$129,507.44**	**$91,769.28**	**$42,881.64**	**$75,703.18**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Carver Population 891	Burlington Population 885	Gill Population 879	Ashfield Population 869
Maintenance	**$38,249.06**	**$35,827.51**	**$23,471.54**	**$30,300.16**
Departmental	*37,966.01*	*34,971.61*	*23,421.39*	*30,296.16*
General government	3,489.75	3,836.35	1,518.78	1,794.13
Protection of persons and property	3,624.23	2,110.00	132.28	905.54
Health and sanitation	1,230.22	289.00	605.50	442.85
Highways	6,934.10	6,793.49	5,635.54	7,938.02
Charities	3,172.44	2,256.75	683.61	184.61
Soldiers' benefits	544.00	276.00	–	216.00
Schools	17,806.21	18,666.40	13,766.95	17,754.27
Libraries	314.83	304.44	488.61	300.00
Recreation	27.95	20.00	80.30	–
Pensions	–	–	–	–
Unclassified	822.28	419.18	509.82	760.74
Public service enterprises	–	*25.00*	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	25.00	–	–
Cemeteries	*283.05*	*830.90*	*50.15*	–
Administration of trust funds	–	–	–	*4.00*
Interest	**1,542.52**	**1,789.30**	**444.76**	**847.50**
Loans, general purposes	*1,542.52*	*1,789.30*	*444.76*	*847.50*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**13,849.98**	**6,958.76**	**1,680.67**	**4,022.95**
Departmental	*13,849.98*	*6,958.76*	*1,680.67*	*4,022.95*
General government	–	–	–	–
Protection of persons and property	–	–	56.84	–
Health and sanitation	–	–	–	–
Highways	13,849.98	6,958.76	342.15	4,022.95
Charities	–	–	–	–
Schools	–	–	1,105.80	–
Libraries	–	–	175.88	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**52,350.00**	**39,000.00**	**11,500.00**	**23,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*2,350.00*	*1,000.00*	*1,000.00*	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*50,000.00*	*38,000.00*	*10,500.00*	*23,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**123.31**	**106.69**	**210.88**	–
To sinking funds from revenue	–	–	–	–
All other	*123.31*	*106.69*	*210.88*	–
Refunds	**166.01**	–	**185.08**	**4.00**
Agency, trust, and investment	**9,831.07**	**6,570.60**	**4,663.95**	**12,787.30**
Taxes and licenses for State	*5,724.00*	*3,894.00*	*2,488.08*	*3,150.00*
Taxes for county	*3,344.33*	*1,905.70*	*1,730.86*	*2,472.66*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*762.74*	*770.90*	*445.01*	*7,164.64*
All other	–	–	–	–
RECAPITULATION.				
Maintenance and interest	$39,791.58	$37,616.81	$23,916.30	$31,147.66
Permanent debt (except from sinking funds)	2,350.00	1,000.00	1,000.00	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	13,849.98	6,958.76	1,680.67	4,022.95
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	50,000.00	38,000.00	10,500.00	23,000.00
Transfers (except to sinking funds) and refunds	289.32	106.69	395.96	4.00
Agency, trust, and investment	9,831.07	6,570.60	4,663.95	12,787.30
Total payments	**$116,111.95**	**$90,252.86**	**$42,156.88**	**$70,961.91**
Balance on hand, including funds	*13,395.49*	*1,516.42*	*724.76*	*4,741.27*
GRAND TOTAL	**$129,507.44**	**$91,769.28**	**$42,881.64**	**$75,703.18**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Berlin POPULATION 868	Dover POPULATION 867	Ashby POPULATION 834	Wellfleet POPULATION 826
REVENUE.	**$30,395.92**	**$96,581.42**	**$43,021.91**	**$41,778.23**
General	**27,413.19**	**89,834.22**	**39,028.06**	**40,136.61**
Taxes	*21,161.10*	*88,589.89*	*30,294.26*	*36,700.98*
Property, poll, and income	20,786.22	77,218.12	22,600.57	36,401.72
Corporation, bank, etc.	374.88	11,371.77	7,693.69	299.26
Licenses and permits	*21.00*	*2.50*	*6.00*	*81.00*
Fines and forfeits	*28.35*	–	–	–
Grants and gifts	*6,202.74*	*1,241.83*	*8,727.80*	*3,354.63*
For expenses	6,202.74	1,241.83	8,683.80	3,354.63
For outlays	–	–	44.00	–
All other	–	–	–	–
Commercial	**2,982.73**	**6,747.20**	**3,993.85**	**1,641.62**
Special assessments	*163.66*	*424.95*	*198.22*	*189.75*
To meet expenses	163.66	424.95	198.22	189.75
To meet outlays	–	–	–	–
Privileges	–	–	–	*75.00*
Departmental	*1,757.05*	*4,616.78*	*656.94*	*1,072.42*
General government	341.48	175.25	43.00	–
Protection of persons and property	264.88	2,422.85	359.00	483.37
Health and sanitation	–	–	–	39.29
Highway	85.38	765.00	–	–
Charities	–	184.29	19.43	–
Soldiers' benefits	438.00	340.00	216.00	216.00
Schools	612.31	716.39	–	–
Libraries	8.00	10.00	12.46	34.13
Recreation	–	–	–	15.00
Unclassified	7.00	3.00	7.05	284.63
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*286.39*	*139.07*	*640.00*	*9.95*
Interest	*775.63*	*1,566.40*	*2,498.69*	*294.50*
On sinking funds	–	–	–	–
On trust and investment funds	311.50	385.80	1,978.62	45.00
All other	464.13	1,180.60	520.07	249.50
NON-REVENUE.	**$35,049.00**	**$69,871.35**	**$43,717.18**	**$28,554.31**
Offsets to outlays	–	**1,005.00**	**3,000.00**	–
Departmental	–	*1,005.00*	*3,000.00*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**30,000.00**	**50,000.00**	**33,700.00**	**22,000.00**
Loans, general purposes	–	–	*23,700.00*	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*30,000.00*	*50,000.00*	*10,000.00*	*22,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**123.40**	**3,579.19**	**834.40**	–
From sinking funds	–	–	–	–
All other	*123.40*	*3,579.19*	*834.40*	–
Refunds	**198.64**	**29.60**	**24.10**	**40.50**
Agency, trust, and investment	**4,726.96**	**15,257.56**	**6,158.68**	**6,513.81**
Taxes and licenses for State	*2,763.00*	*7,042.00*	*3,222.00*	*3,000.00*
Taxes for county	*1,164.00*	*4,569.78*	*1,524.56*	*2,760.13*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*799.96*	*3,645.78*	*1,412.12*	*753.68*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$30,395.92	$97,586.42	$46,021.91	$41,778.23
Premiums	–	–	–	–
Municipal indebtedness	30,000.00	50,000.00	33,700.00	22,000.00
Transfers and refunds	322.04	3,608.79	858.50	40.50
Agency, trust, and investment	4,726.96	15,257.56	6,158.68	6,513.81
Total receipts	**$65,444.92**	**$166,452.77**	**$86,739.09**	**$70,332.54**
Balance on hand, including funds	*53.24*	*67,891.73*	*8,093.99*	*1,553.80*
GRAND TOTAL	**$65,498.16**	**$234,344.50**	**$94,833.08**	**$71,886.34**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Berlin Population 868	Dover Population 867	Ashby Population 834	Wellfleet Population 826
Maintenance	**$25,536.54**	**$63,462.08**	**$35,405.12**	**$32,633.63**
Departmental	*25,171.41*	*62,768.01*	*34,511.42*	*32,603.68*
General government	1,570.57	6,167.04	1,976.61	3,525.22
Protection of persons and property	1,990.41	7,690.63	2,364.86	1,999.12
Health and sanitation	102.00	2,359.09	672.50	1,904.53
Highways	6,405.10	20,060.73	8,297.01	6,170.20
Charities	1,181.24	742.02	63.88	2,567.44
Soldiers' benefits	552.00	186.00	210.00	288.00
Schools	12,627.06	22,023.40	19,580.42	14,483.38
Libraries	318.04	1,030.12	647.32	606.56
Recreation	–	1,657.81	74.84	22.77
Pensions	–	–	–	–
Unclassified	424.99	851.17	623.98	1,036.46
Public service enterprises	–	–	*33.97*	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	33.97	–
Cemeteries	*365.13*	*694.07*	*859.73*	*29.95*
Administration of trust funds	–	–	–	–
Interest	**925.97**	**4,370.71**	**177.10**	**987.75**
Loans, general purposes	*925.97*	*4,370.71*	*177.10*	*987.75*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**10,499.97**	**79,243.81**	**29,851.52**	**1,826.36**
Departmental	*10,499.97*	*79,243.81*	*29,851.52*	*1,826.36*
General government	–	67,921.43	146.00	–
Protection of persons and property	–	475.00	88.00	–
Health and sanitation	–	–	–	–
Highways	10,499.97	6,550.30	6,976.26	1,826.36
Charities	–	–	–	–
Schools	–	122.50	22,641.26	–
Libraries	–	–	–	–
Recreation	–	4,174.58	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**21,568.63**	**56,134.49**	**10,000.00**	**28,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	*6,134.49*	–	*1,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*21,000.00*	*50,000.00*	*10,000.00*	*27,000.00*
Warrants or orders, previous years	*568.63*	–	–	–
Transfers	**123.40**	**3,579.19**	**834.40**	–
To sinking funds from revenue	–	–	–	–
All other	*123.40*	*3,579.19*	*834.40*	–
Refunds	**198.64**	**29.60**	**24.10**	**40.50**
Agency, trust, and investment	**4,909.76**	**12,061.43**	**6,158.68**	**6,979.01**
Taxes and licenses for State	*2,763.00*	*7,042.00*	*3,222.00*	*3,000.00*
Taxes for county	*1,164.00*	*4,569.78*	*1,524.56*	*2,760.13*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*982.76*	*449.65*	*1,412.12*	*1,218.88*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$26,462.51	$67,832.79	$35,582.22	$33,621.38
Permanent debt (except from sinking funds)	–	6,134.49	–	1,500.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	10,499.97	79,243.81	29,851.52	1,826.36
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	21,568.63	50,000.00	10,000.00	27,000.00
Transfers (except to sinking funds) and refunds	322.04	3,608.79	858.50	40.50
Agency, trust, and investment	4,909.76	12,061.43	6,158.68	6,979.01
Total payments	**$63,762.91**	**$218,881.31**	**$82,450.92**	**$70,967.25**
Balance on hand, including funds	*1,735.25*	*15,463.19*	*12,382.16*	*919.09*
GRAND TOTAL	**$65,498.16**	**$234,344.50**	**$94,833.08**	**$71,886.34**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Royalston POPULATION 819	Southampton POPULATION 814	Charlemont POPULATION 808	Boylston POPULATION 794
REVENUE.	**$39,950.36**	**$22,975.17**	**$33,644.20**	**$47,944.80**
General	**35,881.28**	**21,399.57**	**29,465.87**	**31,836.24**
Taxes	*27,532.16*	*14,154.65*	*22,332.93*	*19,700.04*
Property, poll, and income	25,650.20	13,965.27	21,875.57	19,613.02
Corporation, bank, etc.	1,881.96	189.38	457.36	87.02
Licenses and permits	*13.75*	*9.00*	*44.50*	*7.00*
Fines and forfeits	*1.08*	*53.00*	*5.00*	*109.41*
Grants and gifts	*8,334.29*	*7,182.92*	*7,083.44*	*12,019.79*
For expenses	8,334.29	7,182.92	7,083.44	12,019.79
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**4,069.08**	**1,575.60**	**4,178.33**	**16,108.56**
Special assessments	–	–	–	*405.92*
To meet expenses	–	–	–	405.92
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*1,449.61*	[1] *497.31*	*3,797.13*	*8,555.97*
General government	186.05	134.00	324.00	124.65
Protection of persons and property	16.61	23.01	34.62	164.44
Health and sanitation	–	–	260.71	–
Highways	1.00	–	74.98	8,025.01
Charities	59.80	–	106.29	2.25
Soldiers' benefits	316.00	144.00	–	183.00
Schools	867.55	169.50	2,985.49	4.62
Libraries	2.60	26.00	11.04	–
Recreation	–	–	–	52.00
Unclassified	–	[1] .80	–	–
Public service enterprises	*14.75*	–	–	*5,672.93*
Electric light	–	–	–	5,672.93
Water	–	–	–	–
All other	14.75	–	–	–
Cemeteries	*138.85*	*152.48*	–	*550.50*
Interest	*2,465.87*	*925.81*	*381.20*	*923.24*
On sinking funds	–	–	–	–
On trust and investment funds	1,893.29	882.08	176.03	565.98
All other	572.58	43.73	205.17	357.26
NON-REVENUE.	**$26,411.67**	**$16,712.45**	**$8,751.39**	**$21,006.64**
Offsets to outlays	–	**500.00**	–	**1,208.38**
Departmental	–	*500.00*	–	–
Public service enterprises	–	–	–	*1,208.38*
Cemeteries	–	–	–	–
Municipal indebtedness	**21,000.00**	**9,000.00**	**4,000.00**	**15,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*21,000.00*	*9,000.00*	*4,000.00*	*15,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	–	–	**517.25**
From sinking funds	–	–	–	–
All other	–	–	–	*517.25*
Refunds	**259.99**	**16.61**	**76.90**	**236.11**
Agency, trust, and investment	**5,151.68**	**7,195.84**	**4,674.49**	**4,044.90**
Taxes and licenses for State	*3,213.00*	*2,463.00*	*2,775.00*	*2,358.00*
Taxes for county	*1,527.00*	*1,315.88*	*1,854.49*	*946.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*411.68*	*3,416.96*	*45.00*	*740.90*
All other	–	–	–	–
RECAPITULATION				
Revenue and offsets to outlays	$39,950.36	$23,475.17	$33,644.20	$49,153.18
Premiums	–	–	–	–
Municipal indebtedness	21,000.00	9,000.00	4,000.00	15,000.00
Transfers and refunds	259.99	16.61	76.90	753.36
Agency, trust, and investment	5,151.68	7,195.84	4,674.49	4,044.90
Total receipts	**$66,362.03**	**$39,687.62**	**$42,395.59**	**$68,951.44**
Balance on hand, including funds	*3,995.21*	*2,289.15*	*6,754.18*	*1,471.19*
GRAND TOTAL	**$70,357.24**	**$41,976.77**	**$49,149.77**	**$70,422.63**

[1] Includes $0.80 from administration of trust funds. See " Unclassified,"

Graded According to Population of 1920 — Continued.

PAYMENTS.	Royalston Population 819	Southampton Population 814	Charlemont Population 808	Boylston Population 794
Maintenance	**$33,817.59**	**$21,003.62**	**$26,916.32**	**$45,338.77**
Departmental	*33,600.48*	*20,642.76*	*26,916.32*	*41,310.07*
General government	2,042.46	1,351.28	1,514.61	1,912.93
Protection of persons and property	1,181.00	489.86	161.27	1,728.75
Health and sanitation	875.82	281.25	516.25	483.25
Highways	10,778.40	7,709.20	8,465.19	11,908.40
Charities	1,988.97	755.84	900.06	892.85
Soldiers' benefits	366.00	144.00	–	120.00
Schools	14,971.58	9,164.15	14,965.83	21,725.86
Libraries	400.75	371.58	201.78	1,373.91
Recreation	13.02	–	–	338.81
Pensions	–	–	–	–
Unclassified	982.48	375.60	191.33	825.31
Public service enterprises	*2.20*	–	–	*3,150.65*
Electric light	–	–	–	3,150.65
Water	–	–	–	–
All other	2.20	–	–	–
Cemeteries	*204.91*	*360.06*	–	*878.05*
Administration of trust funds	*10.00*	*.80*	–	–
Interest	**608.81**	**398.20**	**120.56**	**554.43**
Loans, general purposes	*608.81*	*398.20*	*120.56*	*411.11*
Loans, public service enterprises	–	–	–	*143.32*
Loans, cemeteries	–	–	–	–
Outlays	**7,228.42**	**1,000.30**	**1,770.00**	**1,278.90**
Departmental	*7,228.42*	*1,000.30*	*1,770.00*	*845.00*
General government	–	–	–	–
Protection of persons and property	–	–	–	–
Health and sanitation	–	–	–	–
Highways	7,228.42	1,000.30	1,770.00	845.00
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	*433.90*
Electric light	–	–	–	433.90
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**17,000.00**	**9,500.00**	**4,000.00**	**16,100.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	*500.00*	–	*1,100.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*17,000.00*	*9,000.00*	*4,000.00*	*15,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	–	–	**517.25**
To sinking funds from revenue	–	–	–	–
All other	–	–	–	*517.25*
Refunds	**259.99**	**16.61**	**76.90**	**236.11**
Agency, trust, and investment	**5,151.68**	**7,195.84**	**4,674.49**	**4,068.63**
Taxes and licenses for State	*3,213.00*	*2,463.00*	*2,775.00*	*2,358.00*
Taxes for county	*1,527.00*	*1,315.88*	*1,854.49*	*946.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*411.68*	*3,416.96*	*45.00*	*764.63*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$34,426.40	$21,401.82	$27,036.88	$45,893.20
Permanent debt (except from sinking funds)	–	500.00	–	1,100.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	7,228.42	1,000.30	1,770.00	1,278.90
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	17,000.00	9,000.00	4,000.00	15,000.00
Transfers (except to sinking funds) and refunds	259.99	16.61	76.90	753.36
Agency, trust, and investment	5,151.68	7,195.84	4,674.49	4,068.63
Total payments	**$64,066.49**	**$39,114.57**	**$37,558.27**	**$68,094.09**
Balance on hand, including funds	*6,290.75*	*2,862.20*	*11,591.50*	*2,328.54*
GRAND TOTAL	**$70,357.24**	**$41,976.77**	**$49,149.77**	**$70,422.63**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Enfield POPULATION 790	East Brookfield POPULATION 779	Granby POPULATION 779	Brimfield POPULATION 778
REVENUE.	**$22,542.49**	**$27,971.75**	**$27,482.42**	**$48,020.23**
General	**19,264.09**	**23,994.03**	**25,624.78**	**41,123.07**
Taxes	*14,620.37*	*20,861.92*	*16,362.24*	*26,978.54*
Property, poll, and income	14,136.04	20,439.91	15,994.87	26,410.01
Corporation, bank, etc.	484.33	422.01	367.37	568.53
Licenses and permits	*19.00*	*1.00*	*2.00*	*6.00*
Fines and forfeits	*1.40*	*143.88*	*864.00*	–
Grants and gifts	*4,623.32*	*2,987.23*	*8,396.54*	*14,138.53*
For expenses	4,623.32	2,987.23	7,396.54	14,138.53
For outlays	–	–	1,000.00	–
All other	–	–	–	–
Commercial	**3,278.40**	**3,977.72**	**1,857.64**	**6,897.16**
Special assessments	–	*106.46*	–	–
To meet expenses	–	106.46	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*2,822.18*	*545.67*	*998.86*	*6,125.57*
General government	322.00	–	8.00	265.12
Protection of persons and property	104.88	131.03	296.00	166.24
Health and sanitation	–	–	–	–
Highways	24.70	6.20	18.50	1,544.51
Charities	–	298.66	107.28	232.75
Soldiers' benefits	316.00	–	72.00	–
Schools	2,054.60	–	489.97	3,714.51
Libraries	–	91.78	7.11	11.00
Recreation	–	–	–	–
Unclassified	–	18.00	–	191.44
Public service enterprises	*91.00*	*2,999.36*	–	–
Electric light	–	–	–	–
Water	91.00	2,999.36	–	–
All other	–	–	–	–
Cemeteries	*167.62*	*67.25*	*432.60*	*199.21*
Interest	*197.60*	*258.98*	*426.18*	*572.38*
On sinking funds	–	–	–	–
On trust and investment funds	–	–	151.35	405.53
All other	197.60	258.98	274.83	166.85
NON-REVENUE.	**$25,363.35**	**$15,585.14**	**$13,295.79**	**$30,162.69**
Offsets to outlays	–	–	–	–
Departmental	–	–	–	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**20,000.00**	**11,500.00**	**5,000.00**	**21,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*20,000.00*	*11,500.00*	*5,000.00*	*21,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**19.00**	**10.33**	**151.35**	**2,757.90**
From sinking funds	–	–	–	–
All other	*19.00*	*10.33*	*151.35*	*2,757.90*
Refunds	**9.00**	**44.13**	**105.01**	**279.74**
Agency, trust, and investment	**5,335.35**	**4,030.68**	**8,039.43**	**6,125.05**
Taxes and licenses for State	*2,439.00*	*2,565.00*	*2,907.00*	*2,994.00*
Taxes for county	*1,315.88*	*1,091.00*	*1,785.83*	*1,133.98*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,580.47*	*374.68*	*3,346.60*	*1,997.07*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$22,542.49	$27,971.75	$27,482.42	$48,020.23
Premiums	–	–	–	–
Municipal indebtedness	20,000.00	11,500.00	5,000.00	21,000.00
Transfers and refunds	28.00	54.46	256.36	3,037.64
Agency, trust, and investment	5,335.35	4,030.68	8,039.43	6,125.05
Total receipts	**$47,905.84**	**$43,556.89**	**$40,778.21**	**$78,182.92**
Balance on hand, including funds	*3,045.07*	*1,014.31*	*3,793.58*	*1,950.11*
GRAND TOTAL	**$50,950.91**	**$44,571.20**	**$44,571.79**	**$80,133.03**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Enfield Population 790	East Brookfield Population 779	Granby Population 779	Brimfield Population 778
Maintenance	**$23,192.52**	**$20,432.55**	**$27,393.51**	**$40,665.95**
Departmental	*22,909.47*	*17,352.63*	*26,947.44*	*40,327.31*
General government	1,560.19	1,651.39	1,683.32	2,610.40
Protection of persons and property	1,623.90	1,457.47	1,787.39	855.77
Health and sanitation	334.00	370.76	283.50	400.89
Highways	7,478.22	2,664.16	6,883.77	8,125.89
Charities	1,229.93	495.06	817.40	252.82
Soldiers' benefits	379.92	192.00	247.00	48.00
Schools	9,544.19	9,530.37	14,137.96	25,838.93
Libraries	100.00	756.42	629.95	1,606.44
Recreation	56.00	–	–	39.25
Pensions	–	–	–	–
Unclassified	603.12	235.00	477.15	548.92
Public service enterprises	–	*2,984.12*	–	–
Electric light	–	–	–	–
Water	–	2,984.12	–	–
All other	–	–	–	–
Cemeteries	*283.05*	*95.80*	*446.07*	*338.64*
Administration of trust funds	–	–	–	–
Interest	**589.15**	**290.11**	**97.50**	**644.11**
Loans, general purposes	*589.15*	*290.11*	*97.50*	*644.11*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	–	**1,688.94**	**2,164.39**	**1,673.25**
Departmental	–	*1,313.27*	*2,164.39*	*1,673.25*
General government	–	196.60	–	–
Protection of persons and property	–	–	–	–
Health and sanitation	–	–	–	–
Highways	–	–	2,007.85	1,596.25
Charities	–	–	–	–
Schools	–	1,116.67	156.54	77.00
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	*375.67*	–	–
Electric light	–	–	–	–
Water	–	375.67	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**19,000.00**	**16,500.00**	**5,000.00**	**27,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*19,000.00*	*16,500.00*	*5,000.00*	*27,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**19.00**	**10.33**	**151.35**	**2,757.90**
To sinking funds from revenue	–	–	–	–
All other	*19.00*	*10.33*	*151.35*	*2,757.90*
Refunds	**9.00**	**44.13**	**105.01**	**279.74**
Agency, trust, and investment	**5,533.27**	**4,030.68**	**8,039.43**	**6,744.13**
Taxes and licenses for State	*2,439.00*	*2,565.00*	*2,907.00*	*2,994.00*
Taxes for county	*1,315.88*	*1,091.00*	*1,785.83*	*1,133.98*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,778.39*	*374.68*	*3,346.60*	*2,616.15*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$23,781.67	$20,722.66	$27,491.01	$41,310.06
Permanent debt (except from sinking funds)	–	–	–	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	–	1,688.94	2,164.39	1,673.25
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	19,000.00	16,500.00	5,000.00	27,000.00
Transfers (except to sinking funds) and refunds	28.00	54.46	256.36	3,037.64
Agency, trust, and investment	5,533.27	4,030.68	8,039.43	6,744.13
Total payments	**$48,342.94**	**$42,996.74**	**$42,951.19**	**$79,765.08**
Balance on hand, including funds	*2,607.97*	*1,574.46*	*1,620.60*	*367.95*
GRAND TOTAL	**$50,950.91**	**$44,571.20**	**$44,571.79**	**$80,133.03**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Bernardston POPULATION 769	Bolton POPULATION 708	Leverett POPULATION 695	Brewster POPULATION 688
REVENUE.	**$26,247.94**	**$29,217.47**	**$20,964.58**	**$27,454.75**
General	**21,511.61**	**25,552.71**	**19,995.13**	**25,021.81**
Taxes	*17,140.12*	*17,293.15*	*12,810.72*	*23,744.85*
Property, poll, and income	16,486.36	17,051.00	12,517.22	23,361.15
Corporation, bank, etc.	653.76	242.15	293.50	383.70
Licenses and permits	*5.00*	*9.00*	–	*51.00*
Fines and forfeits	–	*144.70*	–	–
Grants and gifts	*4,366.49*	*8,105.86*	*7,184.41*	*1,225.96*
For expenses	4,366.49	8,105.86	7,184.41	1,225.96
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**4,736.33**	**3,664.76**	**969.45**	**2,432.94**
Special assessments	–	*64.62*	–	*102.00*
To meet expenses	–	64.62	–	102.00
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*1,514.05*	*2,496.46*	*894.35*	*2,199.54*
General government	71.00	209.28	–	333.98
Protection of persons and property	14.70	365.74	279.70	661.05
Health and sanitation	–	–	–	–
Highways	–	–	–	8.20
Charities	–	1,287.63	40.00	86.00
Soldiers' benefits	–	240.00	180.00	144.00
Schools	907.02	376.64	394.65	942.31
Libraries	43.08	16.17	–	–
Recreation	331.00	–	–	–
Unclassified	147.25	1.00	–	24.00
Public service enterprises	–	*12.40*	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	12.40	–	–
Cemeteries	–	*154.90*	–	–
Interest	*3,222.28*	*936.38*	*75.10*	*131.40*
On sinking funds	–	–	–	–
On trust and investment funds	3,066.96	679.68	–	–
All other	155.32	256.70	75.10	131.40
NON-REVENUE.	**$23,232.53**	**$25,687.86**	**$5,744.10**	**$27,832.48**
Offsets to outlays	**2,015.27**	**3,300.00**	**499.43**	**3,000.00**
Departmental	*2,015.27*	*3,300.00*	*499.43*	*3,000.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**12,520.20**	**17,000.00**	**2,000.00**	**19,000.00**
Loans, general purposes	*8,000.00*	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*4,500.00*	*17,000.00*	*2,000.00*	*19,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*20.20*	–	–	–
Transfers	**3,841.17**	–	**100.00**	–
From sinking funds	–	–	–	–
All other	*3,841.17*	–	*100.00*	–
Refunds	**158.11**	–	**20.34**	**9.00**
Agency, trust, and investment	**4,697.78**	**5,387.86**	**3,124.33**	**5,823.48**
Taxes and licenses for State	*2,349.00*	*2,754.00*	*1,788.00*	*2,838.00*
Taxes for county	*1,607.23*	*1,237.00*	*1,236.33*	*2,913.47*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*741.55*	*1,396.86*	*100.00*	*72.01*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$28,263.21	$32,517.47	$21,464.01	$30,454.75
Premiums	20.20	–	–	–
Municipal indebtedness	12,500.00	17,000.00	2,000.00	19,000.00
Transfers and refunds	3,999.28	–	120.34	9.00
Agency, trust, and investment	4,697.78	5,387.86	3,124.33	5,823.48
Total receipts	**$49,480.47**	**$54,905.33**	**$26,708.68**	**$55,287.23**
Balance on hand, including funds	*3,462.77*	*1,308.09*	*4,728.74*	*5,935.35*
GRAND TOTAL	**$52,943.24**	**$56,213.42**	**$31,437.42**	**$61,222.58**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Bernardston Population 769	Bolton Population 708	Leverett Population 695	Brewster Population 688
Maintenance	**$26,971.23**	**$26,525.69**	**$18,287.50**	**$23,070.29**
Departmental	*26,963.23*	*26,141.03*	*18,217.50*	*23,070.29*
General government	2,170.32	1,381.27	994.92	2,900.21
Protection of persons and property	162.35	1,785.75	626.72	1,910.13
Health and sanitation	696.50	164.98	298.01	1,033.85
Highways	5,933.21	6,358.02	4,845.05	3,116.67
Charities	123.76	1,655.45	1,229.04	2,783.36
Soldiers' benefits	550.00	288.00	185.00	90.00
Schools	14,745.63	13,400.62	9,503.36	10,251.37
Libraries	941.54	642.49	292.40	100.00
Recreation	1,296.42	72.03	–	118.70
Pensions	–	–	–	–
Unclassified	343.50	392.42	243.00	766.00
Public service enterprises	–	*6.95*	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	6.95	–	–
Cemeteries	–	*340.11*	*70.00*	–
Administration of trust funds	*8.00*	*37.60*	–	–
Interest	**84.16**	**634.56**	**24.99**	**575.96**
Loans, general purposes	*84.16*	*634.56*	*24.99*	*575.96*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**7,622.73**	**3 131.44**	**998.78**	**6,154.95**
Departmental	*7,622.73*	*3,131.44*	*998.78*	*6,154.95*
General government	–	–	–	–
Protection of persons and property	–	1,009.32	–	–
Health and sanitation	–	–	–	–
Highways	7,622.73	1,910.42	998.78	6,154.95
Charities	–	–	–	–
Schools	–	211.70	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**6,500.00**	**19,200.00**	**2,000.00**	**21,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*2,000.00*	*200.00*	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*4,500.00*	*19,000.00*	*2,000.00*	*21,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**3,841.17**	–	**100.00**	–
To sinking funds from revenue	–	–	–	–
All other	*3,841.17*	–	*100.00*	–
Refunds	**158.11**	–	**20.34**	**9.00**
Agency, trust, and investment	**4,697.78**	**5,339.34**	**3,024.33**	**5,825.73**
Taxes and licenses for State	*2,349.00*	*2,754.00*	*1,788.00*	*2,838.00*
Taxes for county	*1,607.23*	*1,237.00*	*1,236.33*	*2,913.47*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*741.55*	*1,348.34*	–	*74.26*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$27,055.39	$27,160.25	$18,312.49	$23,646.25
Permanent debt (except from sinking funds)	2,000.00	200.00	–	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	7,622.73	3,131.44	998.78	6,154.95
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	4,500.00	19,000.00	2,000.00	21,000.00
Transfers (except to sinking funds) and refunds	3,999.28	–	120.34	9.00
Agency, trust, and investment	4,697.78	5,339.34	3,024.33	5,825.73
Total payments	**$49,875.18**	**$54,831.03**	**$24,455.94**	**$56,635.93**
Balance on hand, including funds	*3,068.06*	*1,382.39*	*6,981.48*	*4,586.65*
GRAND TOTAL	**$52,943.24**	**$56,213.42**	**$31,437.42**	**$61,222.58**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Princeton Population 682	Becket Population 674	Granville Population 655	Petersham Population 642
REVENUE.	**$52,748.60**	**$31,079.42**	**$24,566.12**	**$41,991.06**
General	**45,276.43**	**27,707.53**	**24,071.52**	**39,802.21**
Taxes	*37,009.91*	*21,050.15*	*14,682.09*	*31,767.25*
Property, poll, and income	35,920.59	19,149.10	14,264.31	30,277.39
Corporation, bank, etc.	1,089.32	1,901.05	417.78	1,489.86
Licenses and permits	*7.00*	*36.00*	*13.00*	*2.00*
Fines and forfeits	*9.90*	*2.56*	–	–
Grants and gifts	*8,249.62*	*6,602.94*	*9,376.43*	*8,032.96*
For expenses	8,249.62	6,602.94	9,376.43	6,927.77
For outlays	–	–	–	1,105.19
All other	–	*15.88*	–	–
Commercial	**7,472.17**	**3,371.89**	**494.60**	**2,188.85**
Special assessments	*124.00*	–	–	–
To meet expenses	124.00	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*1,311.78*	*2,772.61*	*353.42*	*830.13*
General government	310.50	–	–	182.81
Protection of persons and property	185.97	–	–	6.21
Health and sanitation	58.00	–	–	61.00
Highways	25.31	1,000.00	148.17	9.00
Charities	512.00	489.50	–	85.16
Soldiers' benefits	144.00	324.00	192.00	304.00
Schools	76.00	959.11	–	181.95
Libraries	–	–	9.25	–
Recreation	–	–	–	–
Unclassified	–	–	4.00	–
Public service enterprises	*5,021.97*	–	–	–
Electric light	5,021.97	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*147.23*	*378.18*	–	*197.20*
Interest	*867.19*	*221.10*	*141.18*	*1,161.52*
On sinking funds	–	–	–	–
On trust and investment funds	571.07	–	–	782.51
All other	296.12	221.10	141.18	379.01
NON-REVENUE.	**$25,375.60**	**$17,764.44**	**$12,882.64**	**$22,764.62**
Offsets to outlays	**1,024.75**	–	**1,698.52**	**5,043.67**
Departmental	*1,000.00*	–	*1,698.52*	*5,043.67*
Public service enterprises	*24.75*	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**19,000.00**	**11,827.92**	**8 000.00**	**10,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*19,000.00*	*11,500.00*	*8,000.00*	*10,000.00*
Unpaid warrants or orders, current year	–	*327.92*	–	–
Premiums	–	–	–	–
Transfers	**184.18**	**115.99**	–	**334.91**
From sinking funds	–	–	–	–
All other	*184.18*	*115.99*	–	*334.91*
Refunds	**105.74**	**821.96**	**185.24**	**365.90**
Agency, trust, and investment	**5,060.93**	**4,998.57**	**2,998.88**	**7,020.14**
Taxes and licenses for State	*3,081.00*	*2,790.00*	*2,223.00*	*3,459.00*
Taxes for county	*1,455.00*	*1,622.96*	*775.88*	*1,746.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*524.93*	*585.61*	–	*1,815.14*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$53,773.35	$31,079.42	$26,264.64	$47,034.73
Premiums	–	–	–	–
Municipal indebtedness	19,000.00	11,827.92	8,000.00	10,000.00
Transfers and refunds	289.92	937.95	185.24	700.81
Agency, trust, and investment	5,060.93	4,998.57	2,998.88	7,020.14
Total receipts	**$78,124.20**	**$48,843.86**	**$37,448.76**	**$64,755.68**
Balance on hand, including funds	*3,487.41*	*114.82*	*10.73*	*8,593.71*
GRAND TOTAL	**$81,611.61**	**$48,958.68**	**$37,459.49**	**$73,349.39**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Princeton Population 682	Becket Population 674	Granville Population 655	Petersham Population 642
Maintenance	**$40,995.43**	**$24,252.05**	**$23,048.11**	**$35,492.79**
Departmental	*36,077.59*	*23,857.35*	*23,048.11*	*34,673.76*
General government	2,541.80	1,322.77	1,251.54	1,980.06
Protection of persons and property	1,096.69	264.87	916.35	1,152.41
Health and sanitation	666.18	272.46	229.16	843.09
Highways	11,187.45	8,697.93	7,365.43	9,695.16
Charities	989.38	330.79	553.88	2,004.88
Soldiers' benefits	72.00	216.00	192.00	210.00
Schools	17,701.07	12,552.53	11,690.08	17,583.24
Libraries	664.26	50.00	499.67	396.87
Recreation	143.25	–	7.40	207.20
Pensions	–	–	–	–
Unclassified	1,015.51	150.00	342.60	600.85
Public service enterprises	*4,494.46*	–	–	–
Electric light	4,494.46	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*423.38*	*394.70*	–	*819.03*
Administration of trust funds	–	–	–	–
Interest	**1,414.13**	**337.01**	**150.56**	**204.44**
Loans, general purposes	*1,154.13*	*337.01*	*150.56*	*204.44*
Loans, public service enterprises	*260.00*	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**5,061.32**	**1,047 58**	**2,980.02**	**12,958.50**
Departmental	*4,352.97*	*50.00*	*2,980.02*	*12,958.50*
General government	–	–	–	–
Protection of persons and property	100.00	–	–	–
Health and sanitation	–	–	–	–
Highways	3,670.95	–	2,980.02	11,388.21
Charities	–	–	–	–
Schools	582.02	50.00	–	1,570.29
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	*708.35*	–	–	–
Electric light	708.35	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	*997.58*	–	–
Municipal indebtedness	**24,000.00**	**16,001.01**	**4,922.08**	**10,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*5,000.00*	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*19,000.00*	*15,850.00*	*4,000.00*	*10,000.00*
Warrants or orders, previous years	–	*151.01*	*922.08*	–
Transfers	**184.18**	**115.99**	–	**334.91**
To sinking funds from revenue	–	–	–	–
All other	*184.18*	*115.99*	–	*334.91*
Refunds	**105.74**	**821.96**	**185.24**	**365.90**
Agency, trust, and investment	**5,160.12**	**5,127.81**	**2,998.88**	**7,225.61**
Taxes and licenses for State	*3,081.00*	*2,790.00*	*2,223.00*	*3,459.00*
Taxes for county	*1,455.00*	*1,622.96*	*775.88*	*1,746.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*624.12*	*714.85*	–	*2,020.61*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$42,409.56	$24,589.06	$23,198.67	$35,697.23
Permanent debt (except from sinking funds)	5,000.00	–	–	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	5,061.32	1,047.58	2,980.02	12,958.50
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	19,000.00	16,001.01	4,922.08	10,000.00
Transfers (except to sinking funds) and refunds	289.92	937.95	185.24	700.81
Agency, trust, and investment	5,160.12	5,127.81	2,998.88	7,225.61
Total payments	**$76,920.92**	**$47,703.41**	**$34,284.89**	**$66,582.15**
Balance on hand, including funds	*4,690.69*	*1,255.27*	*3,174.60*	*6,767.24*
GRAND TOTAL	**$81,611.61**	**$48,958.68**	**$37,459.49**	**$73,349.39**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hampden POPULATION 624	Dana POPULATION 599	Boxford POPULATION 588	Halifax POPULATION 563
REVENUE.	**$27,419.65**	**$28,507.85**	**$33,155.74**	**$30,683.57**
General	**25,268.99**	**23,326.45**	**29,837.43**	**25,697.24**
Taxes	*13,524.90*	*16,120.99*	*23,809.20*	*20,819.97*
Property, poll, and income	13,411.26	15,110.01	20,178.82	19,881.91
Corporation, bank, etc.	113.64	1,010.98	3,630.38	938.06
Licenses and permits	–	*13.00*	*100.00*	*35.00*
Fines and forfeits	*25.00*	–	*50.00*	*15.00*
Grants and gifts	*11,719.09*	*7,192.46*	*5,878.23*	*4,827.27*
For expenses	11,676.09	7,192.46	5,878.23	4,777.27
For outlays	43.00	–	–	50.00
All other	–	–	–	–
Commercial	**2,150.66**	**5,181.40**	**3,318.31**	**4,986.33**
Special assessments	–	*31.99*	*344.79*	*836.93*
To meet expenses	–	31.99	344.79	836.93
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*1,743.63*	*1,760.21*	*1,572.73*	*2,945.72*
General government	–	41.50	144.50	302.00
Protection of persons and property	8.60	237.67	891.90	715.15
Health and sanitation	–	–	–	48.57
Highways	–	–	150.26	1.00
Charities	293.29	179.87	–	252.00
Soldiers' benefits	216.00	648.00	209.00	120.00
Schools	1,225.74	639.13	176.07	1,496.01
Libraries	–	14.04	–	10.99
Recreation	–	–	–	–
Unclassified	–	–	1.00	–
Public service enterprises	–	*3,024.92*	–	–
Electric light	–	3,024.92	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*3.00*	*124.24*	–	*47.50*
Interest	*404.03*	*240.04*	*1,400.79*	*1,156.18*
On sinking funds	–	–	–	–
On trust and investment funds	196.98	–	1,311.17	–
All other	207.05	240.04	89.62	1,156.18
NON-REVENUE.	**$9,676.36**	**$20,370.87**	**$18,709.01**	**$21,949.77**
Offsets to outlays	**500.00**	**2,800.00**	**4,000.00**	**12.50**
Departmental	*500.00*	*2,800.00*	*4,000.00*	*12.50*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**6,500.00**	**14,500.00**	**10,000.00**	**18,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*6,500.00*	*14,500.00*	*10,000.00*	*18,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**129.35**	–	**100.62**	–
From sinking funds	–	–	–	–
All other	*129.35*	–	*100.62*	–
Refunds	**105.00**	**214.63**	**74.00**	–
Agency, trust, and investment	**2,442.01**	**2,856.24**	**4,534.39**	**3,937.27**
Taxes and licenses for State	*1,791.00*	*1,797.00*	*2,804.32*	*2,433.00*
Taxes for county	*596.83*	*800.00*	*1,723.61*	*1,446.77*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*54.18*	*259.24*	*6.46*	*57.50*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$27,919.65	$31,307.85	$37,155.74	$30,696.07
Premiums	–	–	–	–
Municipal indebtedness	6,500.00	14,500.00	10,000.00	18,000.00
Transfers and refunds	234.35	214.63	174.62	–
Agency, trust, and investment	2,442.01	2,856.24	4,534.39	3,937.27
Total receipts	**$37,096.01**	**$48,878.72**	**$51,864.75**	**$52,633.34**
Balance on hand, including funds	*1,469.90*	*5,364.96*	*2,826.55*	*1,284.44*
GRAND TOTAL	**$38,565.91**	**$54,243.68**	**$54,691.30**	**$53,917.78**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Hampden Population 624	Dana Population 599	Boxford Population 588	Halifax Population 563
Maintenance	**$23,391.90**	**$24,398.20**	**$28,340.98**	**$21,698.08**
Departmental	*23,247.80*	*20,591.91*	*28,304.98*	*21,589.33*
General government	680.50	1,526.92	1,823.74	2,080.81
Protection of persons and property	187.18	870.99	2,501.73	2,244.79
Health and sanitation	446.33	174.50	625.47	454.17
Highways	4,409.76	4,334.01	9,084.46	4,842.30
Charities	694.10	832.05	930.00	923.00
Soldiers' benefits	216.00	876.00	220.00	194.00
Schools	15,894.24	10,744.35	12,706.75	9,945.96
Libraries	419.87	264.74	170.45	640.66
Recreation	–	–	–	19.05
Pensions	–	–	–	–
Unclassified	299.82	968.35	242.38	244.59
Public service enterprises	–	*3,686.24*	–	–
Electric light	–	3,686.24	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*144.10*	*120.05*	–	*108.75*
Administration of trust funds	–	–	*36.00*	–
Interest	**374.90**	**1,344.12**	**293.33**	**1,289.45**
Loans, general purposes	*374.90*	*553.50*	*293.33*	*1,289.45*
Loans, public service enterprises	–	*790.62*	–	–
Loans, cemeteries	–	–	–	–
Outlays	**1,305.47**	**2,847.58**	**6,155.03**	**1,464.55**
Departmental	*1,305.47*	*2,397.58*	*6,155.03*	*1,464.55*
General government	–	298.01	–	–
Protection of persons and property	134.71	–	–	1,099.55
Health and sanitation	–	–	–	–
Highways	1,005.26	2,099.57	6,155.03	365.00
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	–
Recreation	165.50	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	*450.00*	–	–
Electric light	–	450.00	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**7,000.00**	**16,575.00**	**10,000.00**	**22,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	*500.00*	*1,575.00*	–	*2,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*6,500.00*	*15,000.00*	*10,000.00*	*20,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**129.35**	–	**100.62**	–
To sinking funds from revenue	–	–	–	–
All other	*129.35*	–	*100.62*	–
Refunds	**105.00**	**214.63**	**74.00**	–
Agency, trust, and investment	**2,487.64**	**2,856.24**	**5,744.94**	**3,937.27**
Taxes and licenses for State	*1,791.00*	*1,797.00*	*2,804.32*	*2,433.00*
Taxes for county	*596.83*	*800.00*	*1,723.61*	*1,446.77*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*99.81*	*259.24*	*1,217.01*	*57.50*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$23,766.80	$25,742.32	$28,634.31	$22,987.53
Permanent debt (except from sinking funds)	500.00	1,575.00	–	2,500.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	1,305.47	2,847.58	6,155.03	1,464.55
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	6,500.00	15,000.00	10,000.00	20,000.00
Transfers (except to sinking funds) and refunds	234.35	214.63	174.62	–
Agency, trust, and investment	2,487.64	2,856.24	5,744.94	3,937.27
Total payments	**$34,794.26**	**$48,235.77**	**$50,708.90**	**$50,889.35**
Balance on hand, including funds	*3,771.65*	*6,007.91*	*3,982.40*	*3,028.43*
GRAND TOTAL	**$38,565.91**	**$54,243.68**	**$54,691.30**	**$53,917.78**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Richmond POPULATION 561	Truro POPULATION 554	New Salem POPULATION 512	Pelham POPULATION 503
REVENUE.	**$23,086.41**	**$20,447.84**	**$27,241.01**	**$16,110.44**
General	**22,437.09**	**17,266.72**	**25,109.97**	**14,572.74**
Taxes	*16,412.07*	*11,492.91*	*15,563.84*	*9,036.12*
Property, poll, and income	15,497.53	10,664.75	14,848.89	8,753.47
Corporation, bank, etc.	914.54	828.16	714.95	282.65
Licenses and permits	*9.00*	*76.00*	–	*1.00*
Fines and forfeits	*15.00*	–	*8.15*	*18.00*
Grants and gifts	*6,001.02*	*5,132.56*	*9,537.98*	*5,517.62*
For expenses	6,001.02	5,132.56	9,537.98	5,517.62
For outlays	–	–	–	–
All other	–	*565.25*	–	–
Commercial	**649.32**	**3,181.12**	**2,131.04**	**1,537.70**
Special assessments	–	–	–	–
To meet expenses	–	–	–	–
To meet outlays	–	–	–	–
Privileges	–	*1,404.32*	–	–
Departmental	*446.10*	*1,505.55*	*1,856.71*	*1,423.35*
General government	135.00	30.00	4.00	16.50
Protection of persons and property	17.10	621.71	37.34	10.00
Health and sanitation	–	–	–	158.00
Highways	18.00	–	2.95	.50
Charities	–	128.42	26.75	43.00
Soldiers' benefits	60.00	52.00	266.00	168.00
Schools	216.00	631.82	1,490.67	1,009.35
Libraries	–	31.11	–	–
Recreation	–	–	–	–
Unclassified	–	10.49	29.00	18.00
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	*129.49*	*114.59*	–
Interest	*203.22*	*141.76*	*169.74*	*114.35*
On sinking funds	–	–	–	–
On trust and investment funds	80.76	34.97	3.23	50.67
All other	122.46	106.79	156.51	63.68
NON-REVENUE.	**$12,990.95**	**$15,555.57**	**$7,770.70**	**$10,298.68**
Offsets to outlays	**3,000.00**	**4.00**	–	–
Departmental	*3,000.00*	*4.00*	–	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**7,000.00**	**9,000.00**	**4,000.00**	**7,500.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*7,000.00*	*9,000.00*	*4,000.00*	*7,500.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	–	–	–
From sinking funds	–	–	–	–
All other	–	–	–	–
Refunds	**77.80**	**173.33**	**418.39**	**10.53**
Agency, trust, and investment	**2,913.15**	**6,378.24**	**3,352.31**	**2,788.15**
Taxes and licenses for State	*1,863.00*	*1,881.00*	*1,803.00*	*1,754.25*
Taxes for county	*1,050.15*	*1,840.09*	*1,359.96*	*1,033.90*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	–	*2,657.15*	*189.35*	–
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$26,086.41	$20,451.84	$27,241.01	$16,110.44
Premiums	–	–	–	–
Municipal indebtedness	7,000.00	9,000.00	4,000.00	7,500.00
Transfers and refunds	77.80	173.33	418.39	10.53
Agency, trust, and investment	2,913.15	6,378.24	3,352.31	2,788.15
Total receipts	**$36,077.36**	**$36,003.41**	**$35,011.71**	**$26,409.12**
Balance on hand, including funds	*2,131.89*	*786.70*	*5,640.19*	*3,538.40*
GRAND TOTAL	**$38,209.25**	**$36,790.11**	**$40,651.90**	**$29,947.52**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Richmond Population 561	Truro Population 554	New Salem Population 512	Pelham Population 503
Maintenance	**$21,115.47**	**$19,803.27**	**$25,576.23**	**$15,412.64**
Departmental	*21,076.27*	*19,608.78*	*25,262.19*	*15,391.26*
General government	1,274.55	1,941.80	999.53	644.67
Protection of persons and property	377.21	1,056.92	509.62	824.36
Health and sanitation	712.21	479.97	270.80	480.07
Highways	7,143.57	6,195.49	6,314.60	4,011.44
Charities	602.84	861.22	1,436.40	471.48
Soldiers' benefits	60.00	132.00	264.00	168.00
Schools	10,376.10	7,769.42	15,078.82	8,388.25
Libraries	258.80	523.40	75.10	124.97
Recreation	–	–	–	–
Pensions	–	–	–	–
Unclassified	270.99	648.56	313.32	278.02
Public service enterprises	–	–	–	*19.38*
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	19.38
Cemeteries	*39.20*	*194.49*	*314.04*	*2.00*
Administration of trust funds	–	–	–	–
Interest	**171.71**	**235.64**	**72.73**	**459.50**
Loans, general purposes	*171.71*	*235.64*	*72.73*	*459.50*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**4,091.77**	**1,753.88**	**–**	**300.35**
Departmental	*4,091.77*	*1,753.88*	–	*300.35*
General government	–	–	–	–
Protection of persons and property	16.17	–	–	–
Health and sanitation	–	–	–	–
Highways	4,075.60	–	–	300.35
Charities	–	–	–	–
Schools	–	813.01	–	–
Libraries	–	940.87	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**7,000.00**	**7,000.00**	**4,000.00**	**7,700.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	–	–	*700.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*7,000.00*	*7,000.00*	*4,000.00*	*7,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	–	–	–
To sinking funds from revenue	–	–	–	–
All other	–	–	–	–
Refunds	**77.80**	**173.33**	**418.39**	**10.53**
Agency, trust, and investment	**2,913.15**	**5,434.84**	**3,355.54**	**2,788.15**
Taxes and licenses for State	*1,863.00*	*1,881.00*	*1,803.00*	*1,754.25*
Taxes for county	*1,050.15*	*1,840.09*	*1,359.96*	*1,033.90*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	–	*1,713.75*	*192.58*	–
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$21,287.18	$20,038.91	$25,648.96	$15,872.14
Permanent debt (except from sinking funds)	–	–	–	700.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	4,091.77	1,753.88	–	300.35
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	7,000.00	7,000.00	4,000.00	7,000.00
Transfers (except to sinking funds) and refunds	77.80	173.33	418.39	10.53
Agency, trust, and investment	2,913.15	5,434.84	3,355.54	2,788.15
Total payments	**$35,369.90**	**$34,400.96**	**$33,422.89**	**$26,671.17**
Balance on hand, including funds	*2,839.35*	*2,389.15*	*7,229.01*	*3,276.35*
GRAND TOTAL	**$38,209.25**	**$36,790.11**	**$40,651.90**	**$29,947.52**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Cummington POPULATION 489	Paxton POPULATION 489	Blandford POPULATION 479	Oakham POPULATION 477
REVENUE.	**$23,032.85**	**$32,247.24**	**$28,960.67**	**$19,158.20**
General	**20,542.66**	**26,358.06**	**27,535.48**	**17,068.40**
Taxes	*11,879.36*	*19,544.82*	*18,641.46*	*10,626.07*
Property, poll, and income	11,771.32	19,500.12	18,235.80	10,556.78
Corporation, bank, etc.	108.04	44.70	405.66	69.29
Licenses and permits	–	*5.00*	–	*4.50*
Fines and forfeits	–	*10.00*	*57.70*	*10.00*
Grants and gifts	*8,663.30*	*6,798.24*	*8,836.32*	*6,427.83*
For expenses	8,663.30	6,298.24	8,836.32	6,427.83
For outlays	–	500.00	–	–
All other	–	–	–	–
Commercial	**2,490.19**	**5,889.18**	**1,425.19**	**2,089.80**
Special assessments	–	*139.03*	–	–
To meet expenses	–	139.03	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*2,098.17*	*271.95*	*296.77*	*1,175.41*
General government	210.00	101.17	–	68.00
Protection of persons and property	5.00	–	10.33	299.46
Health and sanitation	–	–	–	–
Highways	625.26	–	–	539.75
Charities	258.26	–	3.39	20.20
Soldiers' benefits	180.00	168.00	240.00	216.00
Schools	817.65	2.75	25.02	27.00
Libraries	–	–	14.78	2.00
Recreation	–	–	–	–
Unclassified	2.00	.03	3.25	3.00
Public service enterprises	*117.00*	*4,333.02*	–	–
Electric light	–	4,333.02	–	–
Water	117.00	–	–	–
All other	–	–	–	–
Cemeteries	–	*1.00*	*60.80*	*96.00*
Interest	*275.02*	*1,144.18*	*1,067.62*	*818.39*
On sinking funds	–	–	–	–
On trust and investment funds	112.55	657.42	721.71	587.43
All other	162.47	486.76	345.91	230.96
NON-REVENUE.	**$12,669.68**	**$18,085.81**	**$47,718.00**	**$6,792.93**
Offsets to outlays	**90.85**	–	**1,500.00**	**155.00**
Departmental	*90.85*	–	*1,500.00*	*155.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**8,000.00**	**14,216.00**	**38,000.00**	**3,500.00**
Loans, general purposes	–	*3,700.00*	*8,500.00*	–
Loans, public service enterprises	–	*316.00*	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*8,000.00*	*10,200.00*	*29,500.00*	*3,500.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**72.62**	**633.20**	**465.38**	–
From sinking funds	–	–	–	–
All other	*72.62*	*633.20*	*465.38*	–
Refunds	**220.65**	**26.64**	**756.55**	–
Agency, trust, and investment	**4,285.56**	**3,209.97**	**6,996.07**	**3,137.93**
Taxes and licenses for State	*1,431.00*	*1,638.00*	*2,445.80*	*1,614.00*
Taxes for county	*751.93*	*727.00*	*954.93*	*655.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,102.63*	*844.97*	*1,196.09*	*868.93*
All other	–	–	*2,399.25*	–
RECAPITULATION.				
Revenue and offsets to outlays	$23,123.70	$32,247.24	$30,460.67	$19,313.20
Premiums	–	–	–	–
Municipal indebtedness	8,000.00	14,216.00	38,000.00	3,500.00
Transfers and refunds	293.27	659.84	1,221.93	–
Agency, trust, and investment	4,285.56	3,209.97	6,996.07	3,137.93
Total receipts	**$35,702.53**	**$50,333.05**	**$76,678.67**	**$25,951.13**
Balance on hand, including funds	*615.83*	*1,495.45*	*33.08*	*767.37*
GRAND TOTAL	**$36,318.36**	**$51,828.50**	**$76,711.75**	**$26,718.50**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Cummington Population 489	Paxton Population 489	Blandford Population 479	Oakham Population 477
Maintenance	**$20,337.68**	**$25,028.40**	**$24,577.29**	**$18,002.75**
Departmental	*20,075.17*	*19,094.13*	*24,343.75*	*17,762.88*
General government	1,057.70	1,748.73	1,537.71	1,010.72
Protection of persons and property	68.57	785.61	329.41	1,483.92
Health and sanitation	278.50	192.19	527.84	180.21
Highways	6,609.66	4,118.55	9,522.40	4,993.68
Charities	1,019.62	280.90	561.53	944.16
Soldiers' benefits	96.00	360.00	192.00	246.00
Schools	10,681.07	10,858.00	11,129.19	8,076.28
Libraries	100.95	74.88	272.95	460.83
Recreation	–	68.94	–	–
Pensions	–	–	–	–
Unclassified	163.10	606.33	270.72	367.08
Public service enterprises	*85.39*	*5,243.58*	–	–
Electric light	–	5,243.58	–	–
Water	85.39	–	–	–
All other	–	–	–	–
Cemeteries	*177.12*	*323.50*	*233.54*	*239.87*
Administration of trust funds	–	*367.19*	–	–
Interest	**157.27**	**865.11**	**948.00**	**77.44**
Loans, general purposes	*157.27*	*631.61*	*948.00*	*77.44*
Loans, public service enterprises	–	*233.50*	–	–
Loans, cemeteries	–	–	–	–
Outlays	**673.16**	**6,076.92**	**22,104.37**	–
Departmental	*673.16*	*5,572.24*	*22,104.37*	–
General government	–	–	–	–
Protection of persons and property	–	–	–	–
Health and sanitation	–	–	–	–
Highways	673.16	5,572.24	4,352.82	–
Charities	–	–	–	–
Schools	–	–	17,551.55	–
Libraries	–	–	200.00	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	*504.68*	–	–
Electric light	–	504.68	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**9,000.00**	**13,350.00**	**19,486.02**	**3,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	*1,500.00*	*1,160.00*	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*9,000.00*	*11,850.00*	*14,500.00*	*3,500.00*
Warrants or orders, previous years	–	–	*3,826.02*	–
Transfers	**72.62**	**633.20**	**465.38**	–
To sinking funds from revenue	–	–	–	–
All other	*72.62*	*633.20*	*465.38*	–
Refunds	**220.65**	**26.64**	**756.55**	–
Agency, trust, and investment	**4,622.37**	**2,371.19**	**7,295.67**	**3,542.36**
Taxes and licenses for State	*1,431.00*	*1,638.00*	*2,445.80*	*1,614.00*
Taxes for county	*751.93*	*727.00*	*954.93*	*655.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,439.44*	*6.19*	*1,495.69*	*1,273.36*
All other	–	–	*2,399.25*	–
RECAPITULATION.				
Maintenance and interest	$20,494.95	$25,893.51	$25,525.29	$18,080.19
Permanent debt (except from sinking funds)	–	1,500.00	1,160.00	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	673.16	6,076.92	22,104.37	–
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	9,000.00	11,850.00	18,326.02	3,500.00
Transfers (except to sinking funds) and refunds	293.27	659.84	1,221.93	–
Agency, trust, and investment	4,622.37	2,371.19	7,295.67	3,542.36
Total payments	**$35,083.75**	**$48,351.46**	**$75,633.28**	**$25,122.55**
Balance on hand, including funds	*1,234.61*	*3,477.04*	*1,078.47*	*1,595.95*
GRAND TOTAL	**$36,318.36**	**$51,828.50**	**$76,711.75**	**$26,718.50**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Plympton POPULATION 469	Hancock POPULATION 464	Carlisle POPULATION 463	Sandisfield POPULATION 460
REVENUE.	**$22,546.69**	**$16,612.35**	**$26,576.37**	**$20,174.03**
General	**20,481.43**	**15,032.23**	**23,247.03**	**19,143.13**
Taxes	*16,737.72*	*8,437.25*	*15,302.76*	*11,478.38*
Property, poll, and income	15,101.21	7,936.02	15,200.70	11,408.96
Corporation, bank, etc.	1,636.51	501.23	102.06	69.42
Licenses and permits	*16.00*	*7.00*	*1.00*	*5.00*
Fines and forfeits	*43.40*	–	*4.40*	*46.55*
Grants and gifts	*3,684.31*	*6,587.98*	*7,938.87*	*7,613.20*
For expenses	3,667.80	6,587.98	7,938.87	7,613.20
For outlays	16.51	–	–	–
All other	–	–	–	–
Commercial	**2,065.26**	**1,580.12**	**3,329.34**	**1,030.90**
Special assessments	*161.65*	–	–	–
To meet expenses	161.65	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*1,508.32*	*1,551.32*	*2,762.19*	*819.25*
General government	–	46.12	–	–
Protection of persons and property	655.72	5.20	1,424.23	–
Health and sanitation	–	–	–	–
Highways	250.00	1,500.00	–	160.00
Charities	8.00	–	1,225.46	426.25
Soldiers' benefits	390.00	–	96.00	222.00
Schools	192.90	–	–	–
Libraries	11.70	–	1.00	–
Recreation	–	–	15.50	–
Unclassified	–	–	–	11.00
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*222.00*	*25.00*	*220.50*	*8.00*
Interest	*173.29*	*3.80*	*346.65*	*203.65*
On sinking funds	–	–	–	–
On trust and investment funds	–	–	37.87	30.17
All other	173.29	3.80	308.78	173.48
NON-REVENUE.	**$23,405.65**	**$6,709.45**	**$23,835.25**	**$5,428.20**
Offsets to outlays	**6,919.70**	–	**2,139.90**	–
Departmental	*6,919.70*	–	*2,139.90*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**13,500.00**	**4,500.00**	**15,000.00**	**3,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*13,500.00*	*4,500.00*	*15,000.00*	*3,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	–	**2,584.59**	**27.88**
From sinking funds	–	–	*647.12*	–
All other	–	–	*1,937.47*	*27.88*
Refunds	**45.00**	**59.68**	–	**5.00**
Agency, trust, and investment	**2,940.95**	**2,149.77**	**4,110.76**	**2,395.32**
Taxes and licenses for State	*1,731.00*	*1,386.02*	*1,791.00*	*1,515.00*
Taxes for county	*994.96*	*763.75*	*838.51*	*859.22*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*214.99*	–	*1,481.25*	*21.10*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$29,466.39	$16,612.35	$28,716.27	$20,174.03
Premiums	–	–	–	–
Municipal indebtedness	13,500.00	4,500.00	15,000.00	3,000.00
Transfers and refunds	45.00	59.68	2,584.59	32.88
Agency, trust, and investment	2,940.95	2,149.77	4,110.76	2,395.32
Total receipts	**$45,952.34**	**$23,321.80**	**$50,411.62**	**$25,602.23**
Balance on hand, including funds	*9,340.46*	*2,563.48*	*1,103.79*	*2,399.48*
GRAND TOTAL	**$55,292.80**	**$25,885.28**	**$51,515.41**	**$28,001.71**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Plympton Population 469	Hancock Population 464	Carlisle Population 463	Sandisfield Population 460
Maintenance	**$17,508.76**	**$16,782.19**	**$24,984.14**	**$21,438.03**
Departmental	*17,227.66*	*16,761.44*	*24,552.33*	*21,376.53*
General government	1,188.33	1,436.11	1,538.80	1,259.75
Protection of persons and property	1,201.13	566.90	2,640.15	402.35
Health and sanitation	676.05	379.61	83.29	301.25
Highways	4,946.85	7,471.90	5,512.81	8,318.08
Charities	631.94	214.37	2,291.12	128.50
Soldiers' benefits	504.00	–	96.00	168.00
Schools	7,640.53	6,357.89	11,539.01	9,059.90
Libraries	238.33	77.50	351.68	20.45
Recreation	2.00	100.00	85.41	–
Pensions	–	–	–	–
Unclassified	198.50	157.16	414.06	1,718.25
Public service enterprises	–	–	*17.12*	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	17.12	–
Cemeteries	*281.10*	*20.75*	*414.69*	*61.50*
Administration of trust funds	–	–	–	–
Interest	**1,301.55**	**96.10**	**336.25**	**126.21**
Loans, general purposes	*1,301.55*	*96.10*	*336.25*	*126.21*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**8,418.73**	**325.00**	**1,504.74**	–
Departmental	*8,418.73*	*325.00*	*1,504.74*	–
General government	–	–	–	–
Protection of persons and property	100.73	–	–	–
Health and sanitation	–	–	–	–
Highways	8,263.55	325.00	1,504.74	–
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	54.45	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**15,700.00**	**4,500.00**	**16,558.60**	**3,350.00**
From sinking funds	–	–	[1]*647.12*	–
From revenue and other sources	*3,200.00*	–	*352.88*	*350.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*12,500.00*	*4,500.00*	*14,000.00*	*3,000.00*
Warrants or orders, previous years	–	–	*1,558.60*	–
Transfers	–	–	**2,584.59**	**27.88**
To sinking funds from revenue	–	–	–	–
All other	–	–	*2,584.59*	*27.88*
Refunds	**45.00**	**59.68**	–	**5.00**
Agency, trust, and investment	**2,940.95**	**2,149.77**	**3,627.08**	**2,397.61**
Taxes and licenses for State	*1,731.00*	*1,386.02*	*1,791.00*	*1,515.00*
Taxes for county	*994.96*	*763.75*	*838.51*	*859.22*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*214.99*	–	*997.57*	*23.39*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$18,810.31	$16,878.29	$25,320.39	$21,564.24
Permanent debt (except from sinking funds)	3,200.00	–	352.88	350.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	8,418.73	325.00	1,504.74	–
Permanent debt from sinking funds	–	–	[1]647.12	–
Bonds refunded, current year	–	–	–	–
Temporary loans	12,500.00	4,500.00	15,558.60	3,000.00
Transfers (except to sinking funds) and refunds	45.00	59.68	2,584.59	32.88
Agency, trust, and investment	2,940.95	2,149.77	3,627.08	2,397.61
Total payments	**$45,914.99**	**$23,912.74**	**$49,595.40**	**$27,344.73**
Balance on hand, including funds	*9,377.81*	*1,972.54*	*1,920.01*	*656.98*
GRAND TOTAL	**$55,292.80**	**$25,885.28**	**$51,515.41**	**$28,001.71**

[1] Includes serial payments amounting to $147.12.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Chesterfield POPULATION 441	Egremont POPULATION 441	Savoy POPULATION 436	Eastham POPULATION 430
REVENUE.	**$18,133.00**	**$12,733.74**	**$17,151.54**	**$23,328.65**
General	**16,927.37**	**12,643.07**	**16,874.70**	**16,877.46**
Taxes	*9,932.71*	*10,645.38*	*9,897.43*	*11,691.80*
Property, poll, and income	9,776.47	10,053.06	9,832.16	11,628.16
Corporation, bank, etc.	156.24	592.32	65.27	63.64
Licenses and permits	*2.00*	*21.00*	*2.00*	*124.00*
Fines and forfeits	*75.00*	–	–	–
Grants and gifts	*6,917.66*	*1,976.69*	*6,975.27*	*5,061.66*
For expenses	6,917.66	1,976.69	6,975.27	5,061.66
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**1,205.63**	**90.67**	**276.84**	**6,451.19**
Special assessments	–	–	–	*93.58*
To meet expenses	–	–	–	93.58
To meet outlays	–	–	–	–
Privileges	–	–	–	*1,633.33*
Departmental	*918.99*	*63.64*	*246.14*	*2,685.51*
General government	–	55.00	12.75	287.15
Protection of persons and property	3.67	–	11.01	821.36
Health and sanitation	–	–	4.65	–
Highways	338.00	–	8.50	–
Charities	–	–	20.94	223.99
Soldiers' benefits	213.00	–	96.00	162.00
Schools	364.32	–	92.29	1,161.16
Libraries	–	.69	–	26.35
Recreation	–	–	–	–
Unclassified	–	7.95	–	3.50
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	*21.75*	–	–
Interest	*286.64*	*5.28*	*30.70*	*2,038.77*
On sinking funds	–	–	–	–
On trust and investment funds	192.37	–	–	1,947.32
All other	94.27	5.28	30.70	91.45
NON-REVENUE.	**$3,555.83**	**$13,254.98**	**$17,341.09**	**$13,332.32**
Offsets to outlays	–	**2,500.00**	**5,279.90**	–
Departmental	–	*2,500.00*	*5,279.90*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	–	**6,625.00**	**10,500.00**	**8,950.00**
Loans, general purposes	–	*3,125.00*	–	*1,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*3,500.00*	*10,500.00*	*7,950.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	–	–	**831.89**
From sinking funds	–	–	–	–
All other	–	–	–	*831.89*
Refunds	**10.05**	**415.25**	**84.38**	**86.70**
Agency, trust, and investment	**3,545.78**	**3,714.73**	**1,476.81**	**3,463.73**
Taxes and licenses for State	*1,413.00*	*2,253.00*	*999.47*	*1,770.38*
Taxes for county	*751.93*	*1,432.03*	*477.34*	*1,686.75*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,380.85*	*29.70*	–	*6.60*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$18,133.00	$15,233.74	$22,431.44	$23,328.65
Premiums	–	–	–	–
Municipal indebtedness	–	6,625.00	10,500.00	8,950.00
Transfers and refunds	10.05	415.25	84.38	918.59
Agency, trust, and investment	3,545.78	3,714.73	1,476.81	3,463.73
Total receipts	**$21,688.83**	**$25,988.72**	**$34,492.63**	**$36,660.97**
Balance on hand, including funds	*4,713.20*	*1,872.11*	–	*391.08*
GRAND TOTAL	**$26,402.03**	**$27,860.83**	**$34,492.63**	**$37,052.05**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Chesterfield Population 441	Egremont Population 441	Savoy Population 436	Eastham Population 430
Maintenance	**$16,617.32**	**$13,857.62**	**$14,647.26**	**$20,324.18**
Departmental	*16,518.07*	*13,827.87*	*14,647.26*	*20,286.98*
General government	1,100.11	930.04	612.55	2,433.88
Protection of persons and property	137.52	701.25	317.98	1,191.79
Health and sanitation	184.00	176.75	333.65	332.54
Highways	5,173.61	4,869.97	4,996.21	4,305.52
Charities	197.92	1,256.43	450.72	212.00
Soldiers' benefits	189.00	78.00	96.00	186.00
Schools	8,549.82	5,728.68	7,594.56	9,398.73
Libraries	142.33	43.00	61.49	684.77
Recreation	–	–	–	–
Pensions	–	–	–	–
Unclassified	843.76	43.75	184.10	1,541.75
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*99.25*	*29.75*	–	*37.20*
Administration of trust funds	–	–	–	–
Interest	–	**142.50**	**573.43**	**161.21**
Loans, general purposes	–	*142.50*	*573.43*	*161.21*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	–	**6,025.00**	**5,003.71**	**2,510.30**
Departmental	–	*6,025.00*	*5,003.71*	*2,510.30*
General government	–	–	–	–
Protection of persons and property	–	–	–	–
Health and sanitation	–	–	–	–
Highways	–	6,025.00	5,003.71	1,228.99
Charities	–	–	–	–
Schools	–	–	–	910.88
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	370.43
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	–	**3,500.00**	**8,000.01**	**675.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	–	*800.00*	*675.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*3,500.00*	*5,000.00*	–
Warrants or orders, previous years	–	–	*2,200.01*	–
Transfers	–	–	–	**831.89**
To sinking funds from revenue	–	–	–	–
All other	–	–	–	*831.89*
Refunds	**10.05**	**415.25**	**84.38**	**86.70**
Agency, trust, and investment	**3,545.78**	**3,714.73**	**1,476.81**	**3,706.32**
Taxes and licenses for State	*1,413.00*	*2,253.00*	*999.47*	*1,770.38*
Taxes for county	*751.93*	*1,432.03*	*477.34*	*1,686.75*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,380.85*	*29.70*	–	*249.19*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$16,617.32	$14,000.12	$15,220.69	$20,485.39
Permanent debt (except from sinking funds)	–	–	800.00	675.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	–	6,025.00	5,003.71	2,510.30
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	–	3,500.00	7,200.01	–
Transfers (except to sinking funds) and refunds	10.05	415.25	84.38	918.59
Agency, trust, and investment	3,545.78	3,714.73	1,476.81	3,706.32
Total payments	**$20,173.15**	**$27,655.10**	**$29,785.60**	**$28,295.60**
Balance on hand, including funds	*6,228.88*	*205.73*	*4,707.03*	*8,756.45*
GRAND TOTAL	**$26,402.03**	**$27,860.83**	**$34,492.63**	**$37,052.05**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wales POPULATION 419	Worthington POPULATION 409	Windsor POPULATION 403	Greenwich POPULATION 399
REVENUE.	**$12,340.15**	**$21,818.28**	**$18,201.54**	**$15,161.02**
General	**11,830.17**	**21,383.63**	**17,637.19**	**13,170.44**
Taxes	*6,939.23*	*10,275.25*	*9,470.47*	*9,045.58*
Property, poll, and income	6,809.76	10,067.05	9,409.05	8,928.35
Corporation, bank, etc.	129.47	208.20	61.42	117.23
Licenses and permits	–	*2.00*	*1.00*	–
Fines and forfeits	–	*40.00*	*55.00*	–
Grants and gifts	*4,890.94*	*11,066.38*	*8,110.72*	*4,124.86*
For expenses	4,527.69	11,066.38	8,094.72	4,124.86
For outlays	363.25	–	16.00	–
All other	–	–	–	–
Commercial	**509.98**	**434.65**	**564.35**	**1,990.58**
Special assessments	–	–	–	–
To meet expenses	–	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*73.90*	*246.35*	*468.65*	*1,243.04*
General government	–	–	44.85	–
Protection of persons and property	–	6.59	3.65	54.66
Health and sanitation	–	–	–	–
Highways	–	–	12.00	–
Charities	–	30.00	41.00	120.00
Soldiers' benefits	48.00	–	48.00	265.00
Schools	21.75	209.76	319.15	803.38
Libraries	4.15	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	*8.78*	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	8.78	–	–	–
Cemeteries	*225.61*	*55.81*	*22.65*	*269.77*
Interest	*201.69*	*132.49*	*73.05*	*477.77*
On sinking funds	–	–	–	–
On trust and investment funds	110.00	62.50	17.22	139.35
All other	91.69	69.99	55.83	338.42
NON-REVENUE.	**$12,479.77**	**$11,274.26**	**$8,087.02**	**$6,900.79**
Offsets to outlays	–	–	**150.00**	**500.00**
Departmental	–	–	*150.00*	*500.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**10,000.00**	**6,500.00**	**6,000.00**	**3,500.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*10,000.00*	*6,500.00*	*6,000.00*	*3,500.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	**53.00**	–	**80.75**
From sinking funds	–	–	–	–
All other	–	*53.00*	–	*80.75*
Refunds	**253.70**	**12.00**	**50.40**	**53.16**
Agency, trust, and investment	**2,226.07**	**4,709.26**	**1,886.62**	**2,766.88**
Taxes and licenses for State	*1,389.00*	*1,642.27*	*1,197.34*	*1,560.00*
Taxes for county	*477.46*	*939.91*	*668.28*	*939.91*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*359.61*	*2,127.08*	*21.00*	*266.97*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$12,340.15	$21,818.28	$18,351.54	$15,661.02
Premiums	–	–	–	–
Municipal indebtedness	10,000.00	6,500.00	6,000.00	3,500.00
Transfers and refunds	253.70	65.00	50.40	133.91
Agency, trust, and investment	2,226.07	4,709.26	1,886.62	2,766.88
Total receipts	**$24,819.92**	**$33,092.54**	**$26,288.56**	**$22,061.81**
Balance on hand, including funds	*676.50*	*1,689.97*	*1,074.02*	*1,299.27*
GRAND TOTAL	**$25,496.42**	**$34,782.51**	**$27,362.58**	**$23,361.08**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Wales Population 419	Worthington Population 409	Windsor Population 403	Greenwich Population 399
Maintenance	**$14,201.49**	**$20,478.60**	**$17,189.00**	**$13,830.47**
Departmental	*13,972.05*	*20,332.76*	*17,145.85*	*13,436.70*
General government	841.33	970.92	933.67	912.72
Protection of persons and property	406.10	50.06	65.67	565.15
Health and sanitation	382.41	435.00	219.84	145.88
Highways	3,381.81	9,053.98	6,080.92	3,659.80
Charities	425.17	98.00	256.13	50.48
Soldiers' benefits	22.00	–	48.00	315.00
Schools	7,811.07	9,135.26	9,199.05	7,480.22
Libraries	224.31	137.86	90.60	183.85
Recreation	75.00	–	–	–
Pensions	–	–	–	–
Unclassified	402.85	451.68	251.97	122.60
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*229.44*	*145.84*	*43.15*	*394.77*
Administration of trust funds	–	–	–	–
Interest	**214.84**	**281.75**	**170.04**	**56.77**
Loans, general purposes	*214.84*	*281.75*	*170.04*	*56.77*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**1,108.96**	–	**32.00**	**1,510.00**
Departmental	*1,108.96*	–	*32.00*	*1,510.00*
General government	–	–	–	–
Protection of persons and property	–	–	32.00	–
Health and sanitation	–	–	–	–
Highways	–	–	–	1,010.00
Charities	–	–	–	–
Schools	322.76	–	–	500.00
Libraries	786.20	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**6,000.00**	**8,000.00**	**6,000.00**	**3,550.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	–	–	*50.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*6,000.00*	*8,000.00*	*6,000.00*	*3,500.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	**53.00**	–	**80.75**
To sinking funds from revenue	–	–	–	–
All other	–	*53.00*	–	*80.75*
Refunds	**253.70**	**12.00**	**50.40**	**53.16**
Agency, trust, and investment	**2,226.07**	**4,708.99**	**1,888.27**	**2,762.48**
Taxes and licenses for State	*1,389.00*	*1,642.27*	*1,197.34*	*1,560.00*
Taxes for county	*477.46*	*939.91*	*668.28*	*939.91*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*359.61*	*2,126.81*	*22.65*	*262.57*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$14,416.33	$20,760.35	$17,359.04	$13,887.24
Permanent debt (except from sinking funds)	–	–	–	50.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	1,108.96	–	32.00	1,510.00
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	6,000.00	8,000.00	6,000.00	3,500.00
Transfers (except to sinking funds) and refunds	253.70	65.00	50.40	133.91
Agency, trust, and investment	2,226.07	4,708.99	1,888.27	2,762.48
Total payments	**$24,005.06**	**$33,534.34**	**$25,329.71**	**$21,843.63**
Balance on hand, including funds	*1,491.36*	*1,248.17*	*2,032.87*	*1,517.45*
GRAND TOTAL	**$25,496.42**	**$34,782.51**	**$27,362.58**	**$23,361.08**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	New Braintree POPULATION 394	Hawley POPULATION 390	Otis POPULATION 361	Phillipston POPULATION 354
REVENUE.	**$16,151.70**	**$18,903.85**	**$16,431.66**	**$16,329.30**
General	**15,864.60**	**16,091.81**	**15,696.22**	**14,557.53**
Taxes	*10,303.78*	*8,845.45*	*8,534.05*	*8,775.33*
Property, poll, and income	10,151.45	8,732.31	8,149.09	8,694.30
Corporation, bank, etc.	152.33	113.14	384.96	81.03
Licenses and permits	*3.00*	*2.00*	*29.00*	*18.00*
Fines and forfeits	–	–	*20.00*	*24.88*
Grants and gifts	*5,557.82*	*7,244.36*	*7,113.17*	*5,739.32*
For expenses	5,357.82	7,244.36	7,113.17	5,739.32
For outlays	200.00	–	–	–
All other	–	–	–	–
Commercial	**287.10**	**2,812.04**	**735.44**	**1,771.77**
Special assessments	–	–	–	*37.80*
To meet expenses	–	–	–	37.80
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*146.74*	*2,760.63*	*502.85*	*1,047.96*
General government	6.00	–	130.50	94.31
Protection of persons and property	4.14	5.00	8.60	15.16
Health and sanitation	–	–	–	–
Highways	–	217.00	–	–
Charities	14.00	–	–	344.21
Soldiers' benefits	108.00	96.00	120.00	148.00
Schools	–	2,442.63	237.00	446.28
Libraries	–	–	5.00	–
Recreation	–	–	–	–
Unclassified	14.60	–	1.75	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	*45.00*	*44.75*
Interest	*140.36*	*51.41*	*187.59*	*641.26*
On sinking funds	–	–	–	–
On trust and investment funds	–	36.41	–	498.46
All other	140.36	15.00	187.59	142.80
NON-REVENUE.	**$23,659.10**	**$9,049.20**	**$6,872.79**	**$9,669.48**
Offsets to outlays	**10,800.10**	–	**1,000.00**	–
Departmental	*10,800.10*	–	*1,000.00*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**10,500.00**	**7,342.00**	**3,500.00**	**7,800.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*10,500.00*	*7,342.00*	*3,500.00*	*7,800.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	–	–	**2.75**
From sinking funds	–	–	–	–
All other	–	–	–	*2.75*
Refunds	–	**53.40**	**8.00**	**61.40**
Agency, trust, and investment	**2,359.00**	**1,653.80**	**2,364.79**	**1,805.33**
Taxes and licenses for State	*1,632.00*	*912.00*	*1,335.82*	*1,167.34*
Taxes for county	*727.00*	*741.80*	*763.75*	*509.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	–	–	*265.22*	*128.99*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$26,951.80	$18,903.85	$17,431.66	$16,329.30
Premiums	–	–	–	–
Municipal indebtedness	10,500.00	7,342.00	3,500.00	7,800.00
Transfers and refunds	–	53.40	8.00	64.15
Agency, trust, and investment	2,359.00	1,653.80	2,364.79	1,805.33
Total receipts	**$39,810.80**	**$27,953.05**	**$23,304.45**	**$25,998.78**
Balance on hand, including funds	*941.98*	*1,553.25*	*2,398.95*	*144.20*
GRAND TOTAL	**$40,752.78**	**$29,506.30**	**$25,703.40**	**$26,142.98**

Graded According to Population of 1920 — Continued.

PAYMENTS.	New Braintree Population 394	Hawley Population 390	Otis Population 361	Phillipston Population 354
Maintenance	**$14,463.58**	**$17,735.79**	**$15,097.58**	**$14,299.53**
Departmental	*14,463.58*	*17,735.79*	*15,013.73*	*14,239.78*
General government	1,076.86	548.13	911.84	1,236.75
Protection of persons and property	374.83	6.00	44.49	495.06
Health and sanitation	205.00	373.95	704.39	298.25
Highways	4,531.30	5,225.97	4,648.41	4,399.70
Charities	113.83	1,472.69	457.69	820.94
Soldiers' benefits	168.00	68.00	144.00	140.00
Schools	7,257.44	9,959.85	7,776.64	6,114.60
Libraries	161.32	–	190.99	289.26
Recreation	–	–	–	–
Pensions	–	–	–	–
Unclassified	565.00	81.20	135.28	445.22
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*10.00*	–	*83.85*	*44.75*
Administration of trust funds	–	–	–	*15.00*
Interest	**272.42**	**117.70**	**116.02**	**379.33**
Loans, general purposes	*272.42*	*117.70*	*116.02*	*379.33*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**11,468.51**	**301.00**	**1,556.25**	**1,074.71**
Departmental	*11,468.51*	*301.00*	*1,556.25*	*1,074.71*
General government	–	–	–	1,046.96
Protection of persons and property	–	–	–	27.75
Health and sanitation	–	–	–	–
Highways	11,468.51	–	1,556.25	–
Charities	–	–	–	–
Schools	–	301.00	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**11,000.00**	**5,342.00**	**4,000.00**	**8,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	–	*500.00*	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*11,000.00*	*5,342.00*	*3,500.00*	*8,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	–	–	**2.75**
To sinking funds from revenue	–	–	–	–
All other	–	–	–	*2.75*
Refunds	–	**53.40**	**8.00**	**61.40**
Agency, trust, and investment	**2,359.00**	**1,653.80**	**2,364.79**	**1,803.08**
Taxes and licenses for State	*1,632.00*	*912.00*	*1,335.82*	*1,167.34*
Taxes for county	*727.00*	*741.80*	*763.75*	*509.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	–	–	*265.22*	*126.74*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$14,736.00	$17,853.49	$15,213.60	$14,678.86
Permanent debt (except from sinking funds)	–	–	500.00	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	11,468.51	301.00	1,556.25	1,074.71
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	11,000.00	5,342.00	3,500.00	8,000.00
Transfers (except to sinking funds) and refunds	–	53.40	8.00	64.15
Agency, trust, and investment	2,359.00	1,653.80	2,364.79	1,803.08
Total payments	**$39,563.51**	**$25,203.69**	**$23,142.64**	**$25,620.80**
Balance on hand, including funds	*1,189.27*	*4,302.61*	*2,560.76*	*522.18*
GRAND TOTAL	**$40,752.78**	**$29,506.30**	**$25,703.40**	**$26,142.98**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dunstable POPULATION 353	Wendell POPULATION 346	West Tisbury POPULATION 345	Rowe POPULATION 333
REVENUE.	**$22,410.89**	**$17,248.84**	**$10,092.44**	**$15,840.65**
General	**18,926.58**	**16,247.86**	**9,182.65**	**14,338.04**
Taxes	*12,950.37*	*15,624.72*	*7,582.91*	*8,837.98*
Property, poll, and income	7,697.95	10,178.22	6,641.14	8,520.24
Corporation, bank, etc.	5,252.42	5,446.50	941.77	317.74
Licenses and permits	–	*8.00*	*21.00*	–
Fines and forfeits	*150.00*	–	–	*32.00*
Grants and gifts	*5,826.21*	*615.14*	*1,578.74*	*5,468.06*
For expenses	5,787.21	605.14	1,578.74	5,468.06
For outlays	39.00	10.00	–	–
All other	–	–	–	–
Commercial	**3,484.31**	**1,000.98**	**909.79**	**1,502.61**
Special assessments	*248.85*	–	*47.60*	–
To meet expenses	248.85	–	47.60	–
To meet outlays	–	–	–	–
Privileges	–	–	*62.50*	–
Departmental	*1,559.78*	*684.98*	*757.90*	*1,403.59*
General government	114.20	38.00	–	2.00
Protection of persons and property	459.85	7.00	6.40	28.20
Health and sanitation	–	–	17.50	–
Highways	–	5.05	–	–
Charities	–	67.35	–	25.00
Soldiers' benefits	–	72.00	36.00	144.00
Schools	973.12	487.35	698.00	1,203.81
Libraries	12.61	6.23	–	.58
Recreation	–	2.00	–	–
Unclassified	–	–	–	–
Public service enterprises	*130.70*	–	–	–
Electric light	–	–	–	–
Water	125.60	–	–	–
All other	5.10	–	–	–
Cemeteries	*237.22*	*105.83*	*19.00*	–
Interest	*1,307.76*	*210.17*	*22.79*	*99.02*
On sinking funds	–	–	–	–
On trust and investment funds	1,119.96	200.92	–	86.56
All other	187.80	9.25	22.79	12.46
NON-REVENUE.	**$11,858.43**	**$7,143.91**	**$2,897.08**	**$5,346.79**
Offsets to outlays	**3,534.00**	–	–	–
Departmental	*3,534.00*	–	–	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**5,000.00**	**2,500.00**	–	**3,500.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*5,000.00*	*2,500.00*	–	*3,500.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**362.50**	**410.08**	–	**64.02**
From sinking funds	–	–	–	–
All other	*362.50*	*410.08*	–	*64.02*
Refunds	**16.82**	**3.64**	**32.40**	**47.97**
Agency, trust, and investment	**2,945.11**	**4,230.19**	**2,864.68**	**1,734.80**
Taxes and licenses for State	*1,710.00*	*2,220.00*	*1,606.25*	*993.00*
Taxes for county	*838.51*	*1,854.49*	*1,183.58*	*741.80*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*396.60*	*155.70*	*74.85*	–
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$25,944.89	$17,248.84	$10,092.44	$15,840.65
Premiums	–	–	–	–
Municipal indebtedness	5,000.00	2,500.00	–	3,500.00
Transfers and refunds	379.32	413.72	32.40	111.99
Agency, trust, and investment	2,945.11	4,230.19	2,864.68	1,734.80
Total receipts	**$34,269.32**	**$24,392.75**	**$12,989.52**	**$21,187.44**
Balance on hand, including funds	*2,708.96*	*8,540.02*	*2,775.50*	*1,296.95*
GRAND TOTAL	**$36,978.28**	**$32,932.77**	**$15,765.02**	**$22,484.39**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Dunstable Population 353	Wendell Population 346	West Tisbury Population 345	Rowe Population 333
Maintenance	**$15,769.26**	**$12,950.00**	**$9,159.57**	**$12,587.14**
Departmental	*15,134.92*	*12,838.62*	*9,060.57*	*12,564.14*
General government	1,064.12	967.59	374.73	586.97
Protection of persons and property	1,364.38	444.73	63.75	268.65
Health and sanitation	80.25	266.44	121.25	244.50
Highways	4,242.95	4,143.63	722.65	3,985.70
Charities	358.86	811.85	302.77	256.65
Soldiers' benefits	–	195.78	48.00	144.00
Schools	7,387.22	5,675.22	7,238.53	6,870.46
Libraries	193.93	78.26	97.39	131.69
Recreation	34.00	7.25	–	–
Pensions	–	–	–	–
Unclassified	409.21	247.87	91.50	75.52
Public service enterprises	*359.82*	*5.55*	–	–
Electric light	–	–	–	–
Water	358.30	–	–	–
All other	1.52	5.55	–	–
Cemeteries	*274.52*	*105.83*	*99.00*	*23.00*
Administration of trust funds	–	–	–	–
Interest	**418.38**	**62.50**	–	**145.80**
Loans, general purposes	*106.50*	*62.50*	–	*145.80*
Loans, public service enterprises	*311.88*	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**5,380.40**	**253.89**	–	–
Departmental	*5,380.40*	*253.89*	–	–
General government	–	–	–	–
Protection of persons and property	78.00	108.00	–	–
Health and sanitation	–	–	–	–
Highways	5,302.40	–	–	–
Charities	–	–	–	–
Schools	–	33.81	–	–
Libraries	–	112.08	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**5,250.00**	**2,500.00**	**11.34**	**3,650.00**
From sinking funds	–	–	–	–
From revenue and other sources	*250.00*	–	–	*150.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*5,000.00*	*2,500.00*	–	*3,500.00*
Warrants or orders, previous years	–	–	*11.34*	–
Transfers	**362.50**	**410.08**	–	**64.02**
To sinking funds from revenue	–	–	–	–
All other	*362.50*	*410.08*	–	*64.02*
Refunds	**16.82**	**3.64**	**32.40**	**47.97**
Agency, trust, and investment	**3,319.76**	**4,470.11**	**2,864.68**	**1,748.76**
Taxes and licenses for State	*1,710.00*	*2,220.00*	*1,606.25*	*993.00*
Taxes for county	*838.51*	*1,854.49*	*1,183.58*	*741.80*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*771.25*	*395.62*	*74.85*	*13.96*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$16,187.64	$13,012.50	$9,159.57	$12,732.94
Permanent debt (except from sinking funds)	250.00	–	–	150.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	5,380.40	253.89	–	–
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	5,000.00	2,500.00	11.34	3,500.00
Transfers (except to sinking funds) and refunds	379.32	413.72	32.40	111.99
Agency, trust, and investment	3,319.76	4,470.11	2,864.68	1,748.76
Total payments	**$30,517.12**	**$20,650.22**	**$12,067.99**	**$18,243.69**
Balance on hand, including funds	*6,461.16*	*12,282.55*	*3,697.03*	*4,240.70*
GRAND TOTAL	**$36,978.28**	**$32,932.77**	**$15,765.02**	**$22,484.39**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Plainfield POPULATION 332	Leyden POPULATION 330	Warwick POPULATION 327	Heath POPULATION 325
REVENUE.	**$14,561.04**	**$13,006.35**	**$20,406.81**	**$14,222.25**
General	**13,371.10**	**12,294.68**	**19,573.19**	**14,039.21**
Taxes	*6,577.67*	*6,382.54*	*12,785.54*	*6,917.38*
Property, poll, and income	6,558.23	6,313.33	12,228.54	6,848.64
Corporation, bank, etc.	19.44	69.21	557.00	68.74
Licenses and permits	–	–	*2.00*	–
Fines and forfeits	–	–	–	*10.00*
Grants and gifts	*6,793.43*	*5,912.14*	*6,785.65*	*7,111.83*
For expenses	6,793.43	5,912.14	6,777.21	7,111.83
For outlays	–	–	8.44	–
All other	–	–	–	–
Commercial	**1,189.94**	**711.67**	**833.62**	**183.04**
Special assessments	–	–	–	–
To meet expenses	–	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*1,093.37*	*505.90*	*298.46*	*171.35*
General government	44.00	–	6.00	25.00
Protection of persons and property	2.37	8.22	37.30	–
Health and sanitation	–	–	–	–
Highways	–	7.78	145.43	5.60
Charities	–	–	3.90	31.10
Soldiers' benefits	60.00	48.00	48.00	48.00
Schools	984.15	441.90	4.45	61.65
Libraries	2.85	–	47.29	–
Recreation	–	–	–	–
Unclassified	–	–	6.09	–
Public service enterprises	*16.80*	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	16.80	–	–	–
Cemeteries	–	–	*52.00*	–
Interest	*79.77*	*205.77*	*483.16*	*11.69*
On sinking funds	–	–	–	–
On trust and investment funds	76.39	173.18	372.76	2.92
All other	3.38	32.59	110.40	8.77
NON-REVENUE.	**$18,604.45**	**$9,170.37**	**$12,943.23**	**$6,379.90**
Offsets to outlays	–	–	**800.00**	–
Departmental	–	–	*800.00*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**3,856.00**	**6,218.33**	**9,000.00**	**4,295.35**
Loans, general purposes	–	–	*2,000.00*	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*6,050.00*	*7,000.00*	*3,000.00*
Unpaid warrants or orders, current year	*3,856.00*	*168.33*	–	*1,295.35*
Premiums	–	–	–	–
Transfers	–	**87.38**	**308.56**	–
From sinking funds	–	–	–	–
All other	–	*87.38*	*308.56*	–
Refunds	**17.31**	–	**34.00**	**43.75**
Agency, trust, and investment	**14,731.14**	**2,864.66**	**2,800.67**	**2,040.80**
Taxes and licenses for State	*936.00*	*1,022.86*	*1,548.00*	*1,299.00*
Taxes for county	*469.96*	*741.80*	*1,112.70*	*741.80*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*13,325.18*	*1,100.00*	*139.97*	–
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$14,561.04	$13,006.35	$21,206.81	$14,222.25
Premiums	–	–	–	–
Municipal indebtedness	3,856.00	6,218.33	9,000.00	4,295.35
Transfers and refunds	17.31	87.38	342.56	43.75
Agency, trust, and investment	14,731.14	2,864.66	2,800.67	2,040.80
Total receipts	**$33,165.49**	**$22,176.72**	**$33,350.04**	**$20,602.15**
Balance on hand, including funds	*52.99*	*147.49*	*1,528.80*	*2,409.03*
GRAND TOTAL	**$33,218.48**	**$22,324.21**	**$34,878.84**	**$23,011.18**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Plainfield Population 332	Leyden Population 330	Warwick Population 327	Heath Population 325
Maintenance	**$13,496.06**	**$12,060.13**	**$16,737.80**	**$13,103.73**
Departmental	*13,472.56*	*12,060.13*	*16,456.37*	*13,103.73*
General government	486.94	593.12	686.50	667.70
Protection of persons and property	70.78	147.14	331.62	25.38
Health and sanitation	213.40	308.10	158.21	175.75
Highways	4,902.52	3,714.82	6,168.56	4,659.32
Charities	5.00	232.49	493.81	–
Soldiers' benefits	60.00	48.00	48.00	48.00
Schools	7,429.84	6,797.58	7,934.18	7,150.88
Libraries	125.81	57.48	273.95	213.09
Recreation	–	–	75.00	1.00
Pensions	–	–	–	–
Unclassified	178.27	161.40	286.54	162.61
Public service enterprises	*11.20*	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	11.20	–	–	–
Cemeteries	*12.30*	–	*280.03*	–
Administration of trust funds	–	–	*1.40*	–
Interest	**383.66**	**236.24**	**202.01**	**109.28**
Loans, general purposes	*383.66*	*236.24*	*202.01*	*109.28*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**200.00**	**450.00**	**4,030.72**	–
Departmental	*200.00*	*450.00*	*4,030.72*	–
General government	–	350.00	1,503.69	–
Protection of persons and property	–	–	187.88	–
Health and sanitation	–	–	–	–
Highways	200.00	100.00	2,339.15	–
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**4,599.57**	**6,320.00**	**8,000.00**	**3,332.15**
From sinking funds	–	–	–	–
From revenue and other sources	*100.00*	*270.00*	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*1,200.00*	*6,050.00*	*8,000.00*	*2,000.00*
Warrants or orders, previous years	*3,299.57*	–	–	*1,332.15*
Transfers	–	**87.38**	**308.56**	–
To sinking funds from revenue	–	–	–	–
All other	–	*87.38*	*308.56*	–
Refunds	**17.31**	–	**34.00**	**43.75**
Agency, trust, and investment	**14,490.82**	**2,864.66**	**2,792.03**	**2,043.72**
Taxes and licenses for State	*936.00*	*1,022.86*	*1,548.00*	*1,299.00*
Taxes for county	*469.96*	*741.80*	*1,112.70*	*741.80*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*13,084.86*	*1,100.00*	*131.33*	*2.92*
All other	–	–	–	–
RECAPITULATION.				
Maintenance and interest	$13,879.72	$12,296.37	$16,939.81	$13,213.01
Permanent debt (except from sinking funds)	100.00	270.00	–	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	200.00	450.00	4,030.72	–
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	4,499.57	6,050.00	8,000.00	3,332.15
Transfers (except to sinking funds) and refunds	17.31	87.38	342.56	43.75
Agency, trust, and investment	14,490.82	2,864.66	2,792.03	2,043.72
Total payments	**$33,187.42**	**$22,018.41**	**$32,105.12**	**$18,632.63**
Balance on hand, including funds	*31.06*	*305.80*	*2,773.72*	*4,378.55*
GRAND TOTAL	**$33,218.48**	**$22,324.21**	**$34,878.84**	**$23,011.18**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Westhampton POPULATION 305	Boxborough POPULATION 298	Florida POPULATION 298	Monterey POPULATION 282
REVENUE.	**$10,808.02**	**$15,445.32**	**$33,159.64**	**$12,558.49**
General	**10,150.87**	**14,366.11**	**32,790.49**	**12,011.48**
Taxes	*5,819.86*	*6,612.82*	*30,221.58*	*8,357.66*
Property, poll, and income	5,588.82	6,550.78	28,151.38	8,188.55
Corporation, bank, etc.	231.04	62.04	2,070.20	169.11
Licenses and permits	–	–	*24.00*	*133.00*
Fines and forfeits	–	*41.70*	–	*105.50*
Grants and gifts	*4,331.01*	*7,711.59*	*2,544.91*	*3,415.32*
For expenses	4,331.01	7,711.59	2,544.91	3,415.32
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**657.15**	**1,079.21**	**369.15**	**547.01**
Special assessments	–	*30.30*	–	–
To meet expenses	–	30.30	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*480.94*	*596.60*	*353.82*	*436.21*
General government	–	177.14	50.00	–
Protection of persons and property	10.00	263.28	5.05	25.52
Health and sanitation	–	–	–	–
Highways	–	–	6.00	66.10
Charities	–	–	–	130.34
Soldiers' benefits	48.00	96.00	–	144.00
Schools	422.94	59.38	290.50	52.50
Libraries	–	.80	2.27	17.75
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	*68.41*	*9.00*	*40.00*
Interest	*176.21*	*383.90*	*6.33*	*70.80*
On sinking funds	–	–	–	–
On trust and investment funds	96.73	297.63	–	34.63
All other	79.48	86.27	6.33	36.17
NON-REVENUE.	**$3,535.14**	**$10,949.88**	**$13,228.43**	**$10,748.86**
Offsets to outlays	–	**1,400.00**	–	**6,386.53**
Departmental	–	*1,400.00*	–	*6,386.53*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	–	**8,000.00**	**8,000.00**	**2,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*8,000.00*	*8,000.00*	*2,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**344.17**	**4.24**	–	**25.00**
From sinking funds	–	–	–	–
All other	*344.17*	*4.24*	–	*25.00*
Refunds	**82.92**	–	**157.35**	**42.00**
Agency, trust, and investment	**3,108.05**	**1,545.64**	**5,071.08**	**2,295.33**
Taxes and licenses for State	*1,017.00*	*1,019.86*	*2,960.54*	*1,344.00*
Taxes for county	*563.95*	*457.37*	*2,100.30*	*859.22*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,527.10*	*68.41*	*10.24*	*92.11*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$10,808.02	$16,845.32	$33,159.64	$18,945.02
Premiums	–	–	–	–
Municipal indebtedness	–	8,000.00	8,000.00	2,000.00
Transfers and refunds	427.09	4.24	157.35	67.00
Agency, trust, and investment	3,108.05	1,545.64	5,071.08	2,295.33
Total receipts	**$14,343.16**	**$26,395.20**	**$46,388.07**	**$23,307.35**
Balance on hand, including funds	*2,556.92*	*6,968.17*	*5,407.56*	*2,897.78*
GRAND TOTAL	**$16,900.08**	**$33,363.37**	**$51,795.63**	**$26,205.13**

Graded According to Population of 1920—Continued.

PAYMENTS.	Westhampton Population 305	Boxborough Population 298	Florida Population 298	Monterey Population 282
Maintenance	**$9,814.84**	**$17,787.99**	**$20,038.08**	**$11,739.52**
Departmental	*9,814.84*	*17,387.64*	*20,020.58*	*11,226.74*
General government	690.63	1,027.23	843.84	802.11
Protection of persons and property	126.94	1,126.40	66.20	97.49
Health and sanitation	87.00	57.00	291.87	634.50
Highways	3,037.02	2,768.70	10,547.03	4,941.55
Charities	202.26	171.57	1,062.99	342.39
Soldiers' benefits	44.00	96.00	–	144.00
Schools	5,334.51	11,589.96	6,890.64	4,039.39
Libraries	156.35	184.49	107.50	179.11
Recreation	–	–	–	–
Pensions	–	–	–	–
Unclassified	136.13	366.29	210.51	46.20
Public service enterprises	–	*107.08*	–	*129.53*
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	107.08	–	129.53
Cemeteries	–	*293.27*	*17.50*	*383.25*
Administration of trust funds	–	–	–	–
Interest	–	**454.16**	**187.75**	**147.75**
Loans, general purposes	–	*454.16*	*187.75*	*147.75*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	–	**1,826.30**	**6,700.05**	**7,199.60**
Departmental	–	*1,826.30*	*6,700.05*	*7,199.60*
General government	–	–	6,700.05	–
Protection of persons and property	–	–	–	–
Health and sanitation	–	–	–	–
Highways	–	1,826.30	–	6,886.49
Charities	–	–	–	–
Schools	–	–	–	313.11
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	–	**10,000.00**	**8,023.75**	**2,200.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	–	–	*200.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*10,000.00*	*8,000.00*	*2,000.00*
Warrants or orders, previous years	–	–	*23.75*	–
Transfers	**344.17**	**4.24**	–	**25.00**
To sinking funds from revenue	–	–	–	–
All other	*344.17*	*4.24*	–	*25.00*
Refunds	**82.92**	–	**157.35**	**42.00**
Agency, trust, and investment	**3,058.53**	**1,545.64**	**5,060.84**	**2,354.96**
Taxes and licenses for State	*1,017.00*	*1,019.86*	*2,960.54*	*1,344.00*
Taxes for county	*563.95*	*457.37*	*2,100.30*	*859.22*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,477.58*	*68.41*	–	*151.74*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$9,814.84	$18,242.15	$20,225.83	$11,887.27
Permanent debt (except from sinking funds)	–	–	–	200.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	–	1,826.30	6,700.05	7,199.60
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	–	10,000.00	8,023.75	2,000.00
Transfers (except to sinking funds) and refunds	427.09	4.24	157.35	67.00
Agency, trust, and investment	3,058.53	1,545.64	5,060.84	2,354.96
Total payments	**$13,300.46**	**$31,618.33**	**$40,167.82**	**$23,708.83**
Balance on hand, including funds	*3,599.62*	*1,745.04*	*11,627.81*	*2,496.30*
GRAND TOTAL	**$16,900.08**	**$33,363.37**	**$51,795.63**	**$26,205.13**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Middlefield POPULATION 280	Tyringham POPULATION 267	Alford POPULATION 248	Mashpee POPULATION. 242
REVENUE.	**$13,084.13**	**$9,999.80**	**$8,241.39**	**$14,560.88**
General	**11,564.41**	**9,742.08**	**7,695.81**	**11,544.37**
Taxes	*6,109.77*	*7,951.04*	*3,884.08*	*11,162.47*
Property, poll, and income	6,066.71	7,881.32	3,779.14	10,919.55
Corporation, bank, etc.	43.06	69.72	104.94	242.92
Licenses and permits	–	*2.00*	*3.00*	*9.00*
Fines and forfeits	–	–	*18.90*	*10.00*
Grants and gifts	*5,454.64*	*1,789.04*	*3,789.83*	*362.90*
For expenses	5,454.64	1,714.04	3,789.83	362.90
For outlays	–	75.00	–	–
All other	–	–	–	–
Commercial	**1,519.72**	**257.72**	**545.58**	**3,016.51**
Special assessments	–	–	–	*136.00*
To meet expenses	–	–	–	136.00
To meet outlays	–	–	–	–
Privileges	–	–	–	*125.00*
Departmental	*1,364.10*	*142.75*	*475.45*	*2,741.35*
General government	77.00	104.00	–	41.50
Protection of persons and property	4.89	5.93	–	2,516.85
Health and sanitation	–	–	–	–
Highways	250.00	–	416.65	3.00
Charities	37.47	–	–	–
Soldiers' benefits	–	–	4.00	180.00
Schools	994.54	–	53.63	–
Libraries	–	32.82	1.17	–
Recreation	–	–	–	–
Unclassified	.20	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*35.65*	*18.60*	*51.71*	–
Interest	*119.97*	*96.37*	*18.42*	*14.16*
On sinking funds	–	–	–	–
On trust and investment funds	94.79	3.04	–	–
All other	25.18	93.33	18.42	14.16
NON-REVENUE.	**$14,404.79**	**$11,657.24**	**$2,190.01**	**$15,141.66**
Offsets to outlays	–	**2,100.00**	–	**300.00**
Departmental	–	*2,100.00*	–	*300.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**12,000.00**	**7,500.00**	**819.82**	**11,500.00**
Loans, general purposes	*9,000.00*	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*3,000.00*	*7,500.00*	*600.00*	*11,500.00*
Unpaid warrants or orders, current year	–	–	*219.82*	–
Premiums	–	–	–	–
Transfers	**400.00**	–	–	–
From sinking funds	–	–	–	–
All other	*400.00*	–	–	–
Refunds	**45.19**	**21.75**	**35.46**	**635.60**
Agency, trust, and investment	**1,959.60**	**2,035.49**	**1,334.73**	**2,706.06**
Taxes and licenses for State	*960.00*	*1,227.82*	*804.00*	*1,326.00*
Taxes for county	*563.95*	*763.75*	*477.84*	*1,380.06*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*435.65*	*43.92*	*53.39*	–
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$13,084.13	$12,099.80	$8,241.39	$14,860.88
Premiums	–	–	–	–
Municipal indebtedness	12,000.00	7,500.00	819.82	11,500.00
Transfers and refunds	445.19	21.75	35.46	635.60
Agency, trust, and investment	1,959.60	2,035.49	1,334.73	2,706.06
Total receipts	**$27,488.92**	**$21,657.04**	**$10,431.40**	**$29,702.54**
Balance on hand, including funds	*1,545.31*	*1,517.50*	*286.38*	*2,826.64*
GRAND TOTAL	**$29,034.23**	**$23,174.54**	**$10,717.78**	**$32,529.18**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Middlefield Population 280	Tyringham Population 267	Alford Population 248	Mashpee Population 242
Maintenance	**$12,212.20**	**$8,375.86**	**$8,423.25**	**$12,193.26**
Departmental	*12,124.20*	*8,280.14*	*8,371.54*	*12,135.39*
General government	540.56	636.99	404.61	3,091.58
Protection of persons and property	54.89	195.20	20.00	2,610.91
Health and sanitation	70.00	123.25	105.00	192.13
Highways	3,801.43	3,330.99	3,340.54	1,493.26
Charities	343.50	65.16	–	12.50
Soldiers' benefits	–	–	–	180.00
Schools	7,115.01	3,603.22	4,390.37	4,441.74
Libraries	99.81	195.03	47.27	46.27
Recreation	–	–	–	–
Pensions	–	–	–	–
Unclassified	99.00	130.30	63.75	67.00
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*88.00*	*95.72*	*51.71*	*57.87*
Administration of trust funds	–	–	–	–
Interest	**67.67**	**347.77**	**63.00**	**696.25**
Loans, general purposes	*67.67*	*347.77*	*63.00*	*696.25*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**10,000.00**	**3,329.70**	–	**1,210.02**
Departmental	*10,000.00*	*3,009.66*	–	*1,210.02*
General government	–	–	–	196.50
Protection of persons and property	–	–	–	–
Health and sanitation	–	–	–	140.13
Highways	10,000.00	3,009.66	–	873.39
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	*320.04*	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	320.04	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**3,000.00**	**8,500.00**	**583.08**	**11,200.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	–	–	*700.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*3,000.00*	*8,500.00*	*500.00*	*10,500.00*
Warrants or orders, previous years	–	–	*83.08*	–
Transfers	**400.00**	–	–	–
To sinking funds from revenue	–	–	–	–
All other	*400.00*	–	–	–
Refunds	**45.19**	**21.75**	**35.46**	**635.60**
Agency, trust, and investment	**1,613.99**	**2,038.53**	**1,334.73**	**2,706.06**
Taxes and licenses for State	*960.00*	*1,227.82*	*804.00*	*1,326.00*
Taxes for county	*563.95*	*763.75*	*477.34*	*1,380.06*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*90.04*	*46.96*	*53.39*	–
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$12,279.87	$8,723.63	$8,486.25	$12,889.51
Permanent debt (except from sinking funds)	–	–	–	700.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	10,000.00	3,329.70	–	1,210.02
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	3,000.00	8,500.00	583.08	10,500.00
Transfers (except to sinking funds) and refunds	445.19	21.75	35.46	635.60
Agency, trust, and investment	1,613.99	2,038.53	1,334.73	2,706.06
Total payments	**$27,339.05**	**$22,613.61**	**$10,439.52**	**$28,641.19**
Balance on hand, including funds	*1,695.18*	*560.93*	*278.26*	*3,887.99*
GRAND TOTAL	**$29,034.23**	**$23,174.54**	**$10,717.78**	**$32,529.18**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Shutesbury POPULATION 242	Chilmark POPULATION 240	Washington POPULATION 240	Prescott POPULATION 236
REVENUE.	**$11,359.57**	**$8,093.54**	**$11,975.13**	**$10,553.57**
General	**11,136.09**	**7,828.80**	**11,599.45**	**9,079.43**
Taxes	*6,233.52*	*7,492.24*	*6,520.64*	*5,345.69*
Property, poll, and income	6,064.73	7,379.98	6,499.17	5,319.31
Corporation, bank, etc.	168.79	112.26	21.47	26.38
Licenses and permits	*4.00*	*44.00*	*14.00*	*2.00*
Fines and forfeits	*85.00*	–	*32.06*	–
Grants and gifts	*4,813.57*	*292.56*	*5,032.75*	*3,731.74*
For expenses	4,813.57	292.56	5,032.75	3,731.74
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**223.48**	**264.74**	**375.68**	**1,474.14**
Special assessments	–	–	–	–
To meet expenses	–	–	–	–
To meet outlays	–	–	–	–
Privileges	–	*62.50*	–	–
Departmental	*75.80*	*80.92*	*338.49*	*1,401.86*
General government	1.80	59.50	–	–
Protection of persons and property	–	–	–	4.71
Health and sanitation	–	–	–	–
Highways	–	–	–	133.50
Charities	2.00	–	–	10.00
Soldiers' benefits	72.00	–	6.00	246.00
Schools	–	–	332.49	1,007.65
Libraries	–	17.92	–	–
Recreation	–	–	–	–
Unclassified	–	3.50	–	–
Public service enterprises	*5.20*	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	5.20	–	–	–
Cemeteries	*25.00*	–	–	*6.50*
Interest	*117.48*	*121.32*	*37.19*	*65.78*
On sinking funds	–	–	–	–
On trust and investment funds	–	32.30	–	47.41
All other	117.48	89.02	37.19	18.37
NON-REVENUE.	**$2,172.77**	**$42,324.66**	**$4,532.67**	**$3,950.65**
Offsets to outlays	**250.00**	**16,643.27**	**1,000.00**	**200.00**
Departmental	*250.00*	*16,643.27*	*1,000.00*	*200.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	–	**23,517.26**	**2,000.00**	**2,300.00**
Loans, general purposes	–	*6,000.00*	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*17,517.26*	*2,000.00*	*2,300.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	–	–	–
From sinking funds	–	–	–	–
All other	–	–	–	–
Refunds	–	**18.78**	–	**47.50**
Agency, trust, and investment	**1,922.77**	**2,145.35**	**1,532.67**	**1,403.15**
Taxes and licenses for State	*1,032.34*	*1,280.88*	*959.86*	*876.69*
Taxes for county	*865.43*	*864.47*	*572.81*	*469.96*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*25.00*	–	–	*56.50*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$11,609.57	$24,736.81	$12,975.13	$10,753.57
Premiums	–	–	–	–
Municipal indebtedness	–	23,517.26	2,000.00	2,300.00
Transfers and refunds	–	18.78	–	47.50
Agency, trust, and investment	1,922.77	2,145.35	1,532.67	1,403.15
Total receipts	**$13,532.34**	**$50,418.20**	**$16,507.80**	**$14,504.22**
Balance on hand, including funds	*5,140.70*	*150.87*	*2,755.80*	*809.61*
GRAND TOTAL	**$18,673.04**	**$50,569.07**	**$19,263.60**	**$15,313.83**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Shutesbury Population 242	Chilmark Population 240	Washington Population 240	Prescott Population 236
Maintenance	**$10,806.79**	**$6,696.76**	**$11,328.76**	**$9,665.19**
Departmental	*10,721.16*	*6,466.76*	*11,328.76*	*9,644.69*
General government	821.60	900.80	487.34	477.10
Protection of persons and property	237.79	78.98	878.60	553.26
Health and sanitation	263.66	77.35	143.68	132.65
Highways	3,715.82	1,354.26	4,415.39	3,015.24
Charities	45.85	23.00	156.00	164.07
Soldiers' benefits	78.00	–	–	471.74
Schools	5,179.26	3,753.14	5,185.73	4,633.51
Libraries	150.15	174.07	–	18.72
Recreation	12.00	10.00	–	50.00
Pensions	–	–	–	–
Unclassified	217.03	95.16	62.02	128.40
Public service enterprises	*5.47*	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	5.47	–	–	–
Cemeteries	*80.16*	*230.00*	–	*20.50*
Administration of trust funds	–	–	–	–
Interest	–	**338.18**	**45.75**	**93.50**
Loans, general purposes	–	*338.18*	*45.75*	*93.50*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**451.69**	**22,998.47**	**1,504.87**	**407.60**
Departmental	*451.69*	*22,998.47*	*1,504.87*	*407.60*
General government	–	73.00	–	–
Protection of persons and property	–	–	–	–
Health and sanitation	–	–	–	–
Highways	399.26	22,925.47	1,504.87	407.60
Charities	–	–	–	–
Schools	52.43	–	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	–	**17,517.26**	**2,000.00**	**2,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*17,517.26*	*2,000.00*	*2,500.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	–	–	–
To sinking funds from revenue	–	–	–	–
All other	–	–	–	–
Refunds	–	**18.78**	–	**47.50**
Agency, trust, and investment	**1,922.77**	**2,177.65**	**1,532.67**	**1,400.56**
Taxes and licenses for State	*1,032.34*	*1,280.88*	*959.86*	*876.69*
Taxes for county	*865.43*	*864.47*	*572.81*	*469.96*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*25.00*	*32.30*	–	*53.91*
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$10,806.79	$7,034.94	$11,374.51	$9,758.69
Permanent debt (except from sinking funds)	–	–	–	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	451.69	22,998.47	1,504.87	407.60
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	–	17,517.26	2,000.00	2,500.00
Transfers (except to sinking funds) and refunds	–	18.78	–	47.50
Agency, trust, and investment	1,922.77	2,177.65	1,532.67	1,400.56
Total payments	**$13,181.25**	**$49,747.10**	**$16,412.05**	**$14,114.35**
Balance on hand, including funds	*5,491.79*	*821.97*	*2,851.55*	*1,199.48*
GRAND TOTAL	**$18,673.04**	**$50,569.07**	**$19,263.60**	**$15,313.83**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Montgomery POPULATION 229	Goshen POPULATION 224	Tolland POPULATION 192	Monroe POPULATION 173
REVENUE.	**$8,870.32**	**$14,605.79**	**$8,322.02**	**$19,183.29**
General	**7,535.35**	**11,441.95**	**8,315.52**	**18,994.30**
Taxes	*4,348.35*	*7,198.51*	*4,902.43*	*16,683.50*
Property, poll, and income	4,319.38	6,870.87	4,842.88	15,290.15
Corporation, bank, etc.	28.97	327.64	59.55	1,393.35
Licenses and permits	–	–	–	–
Fines and forfeits	*19.70*	*20.00*	*25.00*	–
Grants and gifts	*3,167.30*	*4,223.44*	*3,388.09*	*2,310.80*
For expenses	3,167.30	4,223.44	3,388.09	2,310.80
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**1,334.97**	**3,163.84**	**6.50**	**188.99**
Special assessments	–	–	–	–
To meet expenses	–	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*497.49*	*1,304.68*	*4.00*	*187.56*
General government	–	131.50	4.00	2.50
Protection of persons and property	32.00	–	–	4.26
Health and sanitation	–	–	–	–
Highways	8.69	50.00	–	–
Charities		510.67	–	30.00
Soldiers' benefits	48.00	96.00	–	–
Schools	400.80	170.65	–	148.50
Libraries	–	–	–	2.30
Recreation	–	–	–	–
Unclassified	8.00	345.86	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	*5.00*	–	–
Interest	*837.48*	*1,854.16*	*2.50*	*1.43*
On sinking funds	–	–	–	–
On trust and investment funds	800.00	1,788.66	2.50	–
All other	37.48	65.50	–	1.43
NON-REVENUE.	**$4,939.13**	**$17,585.66**	**$1,275.95**	**$2,001.80**
Offsets to outlays	**1,198.27**	**600.00**	–	–
Departmental	*1,198.27*	*600.00*	–	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**2,000.00**	**14,264.38**	–	–
Loans, general purposes	–	*6,500.00*	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*2,000.00*	*5,000.00*	–	–
Unpaid warrants or orders, current year	–	*2,764.38*	–	–
Premiums	–	–	–	–
Transfers	**800.00**	–	–	–
From sinking funds	–	–	–	–
All other	*800.00*	–	–	–
Refunds	**13.77**	**30.90**	–	–
Agency, trust, and investment	**927.09**	**2,690.38**	**1,275.95**	**2,001.80**
Taxes and licenses for State	*681.81*	*918.00*	*917.86*	*1,260.00*
Taxes for county	*238.73*	*563.95*	*358.09*	*741.80*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*6.55*	*1,208.43*	–	–
All other	–	–	–	–
RECAPITULATION				
Revenue and offsets to outlays	$10,068.59	$15,205.79	$8,322.02	$19,183.29
Premiums	–	–	–	–
Municipal indebtedness	2,000.00	14,264.38	–	–
Transfers and refunds	813.77	30.90	–	–
Agency, trust, and investment	927.09	2,690.38	1,275.95	2,001.80
Total receipts	**$13,809.45**	**$32,191.45**	**$9,597.97**	**$21,185.09**
Balance on hand, including funds	*59.60*	*2,318.93*	*1,346.89*	*1,031.79*
GRAND TOTAL	**$13,869.05**	**$34,510.38**	**$10,944.86**	**$22,216.88**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Montgomery Population 229	Goshen Population 224	Tolland Population 192	Monroe Population 173
Maintenance	**$7,984.99**	**$12,082.57**	**$8,573.13**	**$9,737.22**
Departmental	*7,962.49*	*12,012.57*	*8,573.13*	*9,737.22*
General government	962.92	487.60	432.59	460.47
Protection of persons and property	100.98	211.95	241.36	104.52
Health and sanitation	142.82	131.70	291.65	155.66
Highways	2,754.79	3,114.32	4,906.25	4,951.65
Charities	16.71	1,213.00	–	–
Soldiers' benefits	44.00	361.00	–	–
Schools	3,694.87	5,208.49	2,604.49	3,713.28
Libraries	58.90	97.80	48.59	20.50
Recreation	–	–	–	193.89
Pensions	–	–	–	–
Unclassified	186.50	1,186.71	48.20	137.25
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*22.50*	*35.00*	–	–
Administration of trust funds	–	*35.00*	–	–
Interest	**40.50**	**81.17**	–	–
Loans, general purposes	*40.50*	*81.17*	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**1,739.67**	**11,397.14**	**600.00**	**220.00**
Departmental	*1,739.67*	*11,212.27*	*600.00*	*220.00*
General government	–	–	–	–
Protection of persons and property	–	–	–	–
Health and sanitation	–	–	–	–
Highways	1,739.67	1,065.00	600.00	–
Charities	–	–	–	–
Schools	–	9,765.12	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	382.15	–	220.00
Public service enterprises	–	*184.87*	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	184.87	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**2,130.00**	**6,305.90**	–	–
From sinking funds	–	–	–	–
From revenue and other sources	*130.00*	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*2,000.00*	*5,000.00*	–	–
Warrants or orders, previous years	–	*1,305.90*	–	–
Transfers	**800.00**	–	–	–
To sinking funds from revenue	–	–	–	–
All other	*800.00*	–	–	–
Refunds	**13.77**	**30.90**	–	–
Agency, trust, and investment	**927.09**	**3,087.12**	**1,278.45**	**2,001.80**
Taxes and licenses for State	*681.81*	*918.00*	*917.86*	*1,260.00*
Taxes for county	*238.73*	*563.95*	*358.09*	*741.80*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*6.55*	*1,605.17*	*2.50*	–
All other	–	–	–	–

RECAPITULATION.				
Maintenance and interest	$8,025.49	$12,163.74	$8,573.13	$9,737.22
Permanent debt (except from sinking funds)	130.00	–	–	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	1,739.67	11,397.14	600.00	220.00
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	2,000.00	6,305.90	–	–
Transfers (except to sinking funds) and refunds	813.77	30.90	–	–
Agency, trust, and investment	927.09	3,087.12	1,278.45	2,001.80
Total payments	**$13,636.02**	**$32,984.80**	**$10,451.58**	**$11,959.02**
Balance on hand, including funds	*233.03*	*1,525.58*	*493.28*	*10,257.86*
GRAND TOTAL	**$13,869.05**	**$34,510.38**	**$10,944.86**	**$22,216.88**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Holland POPULATION 153	Peru POPULATION 149	Gay Head POPULATION 144	Gosnold POPULATION 131
REVENUE.	**$7,452.39**	**$7,736.06**	**$2,817.27**	**$9,166.47**
General	**7,087.50**	**7,598.29**	**2,787.27**	**8,784.75**
Taxes	*3,566.77*	*3,860.54*	*1,818.53*	*8,601.89*
Property, poll and income	3,422.76	3,713.48	1,772.88	8,555.61
Corporation, bank, etc.	144.01	147.06	45.65	46.28
Licenses and permits	–	–	*47.00*	*48.00*
Fines and forfeits	–	–	–	–
Grants and gifts	*3,520.73*	*3,737.75*	*921.74*	*134.86*
For expenses	3,429.25	3,737.75	921.74	134.86
For outlays	91.48	–	–	–
All other	–	–	–	–
Commercial	**364.89**	**137.77**	**30.00**	**381.72**
Special assessments	–	–	–	–
To meet expenses	–	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*254.95*	*66.02*	*30.00*	*1.75*
General government	–	–	–	–
Protection of persons and property	1.70	–	–	1.75
Health and sanitation	–	–	–	–
Highways	–	18.02	–	–
Charities	–	–	–	–
Soldiers' benefits	216.00	48.00	30.00	–
Schools	8.25	–	–	–
Libraries	5.00	–	–	–
Recreation	–	–	–	–
Unclassified	24.00	–	–	–
Public service enterprises	–	–	–	*306.42*
Electric light	–	–	–	–
Water	–	–	–	171.42
All other	–	–	–	135.00
Cemeteries	*68.10*	–	–	–
Interest	*41.84*	*71.75*	–	*73.55*
On sinking funds	–	–	–	–
On trust and investment funds	13.28	–	–	–
All other	28.56	71.75	–	73.55
NON-REVENUE.	**$902.95**	**$3,011.87**	**$1,227.77**	**$9,449.66**
Offsets to outlays	–	–	–	**16.50**
Departmental	–	–	–	–
Public service enterprises	–	–	–	*16.50*
Cemeteries	–	–	–	–
Municipal indebtedness	–	**2,000.00**	**800.00**	**6,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	*3,000.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*2,000.00*	*800.00*	*3,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**52.50**	–	–	–
From sinking funds	–	–	–	–
All other	*52.50*	–	–	–
Refunds	**12.00**	**12.00**	–	–
Agency, trust, and investment	**838.45**	**999.87**	**427.77**	**3,433.16**
Taxes and licenses for State	*465.00*	*618.00*	*318.00*	*1,933.16*
Taxes for county	*179.04*	*381.87*	*109.77*	*1,500.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*194.41*	–	–	–
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$7,452.39	$7,736.06	$2,817.27	$9,182.97
Premiums	–	–	–	–
Municipal indebtedness	–	2,000.00	800.00	6,000.00
Transfers and refunds	64.50	12.00	–	–
Agency, trust, and investment	838.45	999.87	427.77	3,433.16
Total receipts	**$8,355.34**	**$10,747.93**	**$4,045.04**	**$18,616.13**
Balance on hand, including funds	*1,317.93*	*192.15*	*693.74*	*3,935.13*
GRAND TOTAL	**$9,673.27**	**$10,940.08**	**$4,738.78**	**$22,551.26**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Holland Population 153	Peru Population 149	Gay Head Population 144	Gosnold Population 131
Maintenance	**$7,414.43**	**$7,090.64**	**$2,684.95**	**$5,465.84**
Departmental	*7,346.33*	*7,090.64*	*2,684.95*	*4,465.84*
General government	488.85	267.00	468.77	1,452.56
Protection of persons and property	454.07	26.24	8.79	62.48
Health and sanitation	116.92	48.50	2.50	200.70
Highways	2,122.25	3,040.47	172.15	339.65
Charities	9.96	–	–	–
Soldiers' benefits	216.00	32.00	–	–
Schools	3,759.69	3,587.11	1,947.99	2,202.92
Libraries	103.37	–	–	167.86
Recreation	–	–	–	–
Pensions	–	–	–	–
Unclassified	75.22	89.32	84.75	39.67
Public service enterprises	–	–	–	*900.00*
Electric light	–	–	–	–
Water	–	–	–	900.00
All other	–	–	–	–
Cemeteries	*68.10*	–	–	*100.00*
Administration of trust funds	–	–	–	–
Interest	–	**93.33**	**24.14**	**92.51**
Loans, general purposes	–	*93.33*	*24.14*	*40.38*
Loans, public service enterprises	–	–	–	*52.13*
Loans, cemeteries	–	–	–	–
Outlays	**197.32**	**505.00**	–	**6,404.63**
Departmental	*197.32*	*505.00*	–	–
General government	–	–	–	–
Protection of persons and property	197.32	–	–	–
Health and sanitation	–	–	–	–
Highways	–	505.00	–	–
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	*6,404.63*
Electric light	–	–	–	–
Water	–	–	–	2,280.20
All other	–	–	–	4,124.43
Cemeteries	–	–	–	–
Municipal indebtedness	–	**2,000.00**	**800.00**	**3,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*2,000.00*	*800.00*	*3,000.00*
Warrant or orders, previous years	–	–	–	–
Transfers	**52.50**	–	–	–
To sinking funds from revenue	–	–	–	–
All other	*52.50*	–	–	–
Refunds	**12.00**	**12.00**	–	–
Agency, trust, and investment	**857.33**	**999.87**	**427.77**	**3,433.16**
Taxes and licenses for State	*465.00*	*618.00*	*318.00*	*1,933.16*
Taxes for county	*179.04*	*381.87*	*109.77*	*1,500.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*213.29*	–	–	–
All other	–	–	–	–
RECAPITULATION.				
Maintenance and interest	$7,414.43	$7,183.97	$2,709.09	$5,558.35
Permanent debt (except from sinking funds)	–	–	–	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	197.32	505.00	–	6,404.63
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	–	2,000.00	800.00	3,000.00
Transfers (except to sinking funds) and refunds	64.50	12.00	–	–
Agency, trust, and investment	857.33	999.87	427.77	3,433.16
Total payments	**$8,533.58**	**$10,700.84**	**$3,936.86**	**$18,396.14**
Balance on hand, including funds	*1,139.69*	*239.24*	*801.92*	*4,155.12*
GRAND TOTAL	**$9,673.27**	**$10,940.08**	**$4,738.78**	**$22,551.26**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	New Ashford POPULATION 116	Mount Washington POPULATION 73
REVENUE.	**$2,422.57**	**$4,975.79**
General	**2,228.80**	**4,971.29**
Taxes	*1,488.22*	*2,705.45*
Property, poll, and income	1,479.10	2,698.33
Corporation, bank, etc.	9.12	7.12
Licenses and permits	–	–
Fines and forfeits	–	–
Grants and gifts	*740.58*	*2,265.84*
For expenses	740.58	2,215.68
For outlays	–	50.16
All other	–	–
Commercial	**193.77**	**4.50**
Special assessments	–	–
To meet expenses	–	–
To meet outlays	–	–
Privileges	–	–
Departmental	*193.77*	–
General government	–	–
Protection of persons and property	–	–
Health and sanitation	–	–
Highways	–	–
Charities	–	–
Soldiers' benefits	72.00	–
Schools	121.77	–
Libraries	–	–
Recreation	–	–
Unclassified	–	–
Public service enterprises	–	–
Electric light	–	–
Water	–	–
All other	–	–
Cemeteries	–	–
Interest	–	*4.50*
On sinking funds	–	–
On trust and investment funds	–	4.50
All other	–	–
NON-REVENUE.	**$1,107.26**	**$1,722.41**
Offsets to outlays	–	**1,000.00**
Departmental	–	*1,000.00*
Public service enterprises	–	–
Cemeteries	–	–
Municipal indebtedness	**582.82**	–
Loans, general purposes	–	–
Loans, public service enterprises	–	–
Loans, cemeteries	–	–
Bonds refunded, current year	–	–
Temporary loans (including revenue loans)	*300.00*	–
Unpaid warrants or orders, current year	*282.82*	–
Premiums	–	–
Transfers	**19.50**	–
From sinking funds	–	–
All other	*19.50*	–
Refunds	**2.00**	–
Agency, trust, and investment	**502.94**	**722.41**
Taxes and licenses for State	*312.00*	*436.01*
Taxes for county	*190.94*	*286.40*
Reimbursements for grade crossings	–	–
Sinking and other permanent funds	–	–
All other	–	–
RECAPITULATION.		
Revenue and offsets to outlays	$2,422.57	$5,975.79
Premiums	–	–
Municipal indebtedness	582.82	–
Transfers and refunds	21.50	–
Agency, trust, and investment	502.94	722.41
Total receipts	**$3,529.83**	**$6,698.20**
Balance on hand, including funds	*217.88*	*1,749.59*
GRAND TOTAL	**$3,747.71**	**$8,447.79**

Graded According to Population of 1920 — Continued.

PAYMENTS.	New Ashford Population 116	Mount Washington Population 73
Maintenance	**$2,679.16**	**$4,184.01**
Departmental	*2,679.16*	*4,169.01*
General government	303.82	320.00
Protection of persons and property	50.75	31.00
Health and sanitation	57.35	10.00
Highways	231.72	1,844.10
Charities	208.50	–
Soldiers' benefits	54.00	–
Schools	1,707.26	1,913.91
Libraries	28.51	–
Recreation	–	–
Pensions	–	–
Unclassified	37.25	50.00
Public service enterprises	–	–
Electric light	–	–
Water	–	–
All other	–	–
Cemeteries	–	*15.00*
Administration of trust funds	–	–
Interest	**20.00**	–
Loans, general purposes	*20.00*	–
Loans, public service enterprises	–	–
Loans, cemeteries	–	–
Outlays	–	**1,600.32**
Departmental	–	*1,600.32*
General government	–	–
Protection of persons and property	–	100.32
Health and sanitation	–	–
Highways	–	1,500.00
Charities	–	–
Schools	–	–
Libraries	–	–
Recreation	–	–
Unclassified	–	–
Public service enterprises	–	–
Electric light	–	–
Water	–	–
All other	–	–
Cemeteries	–	–
Municipal indebtedness	**400.00**	–
From sinking funds	–	–
From revenue and other sources	*100.00*	–
Bonds refunded, current year	–	–
Temporary loans (including revenue loans)	*300.00*	–
Warrants or orders, previous years	–	–
Transfers	**19.50**	–
To sinking funds from revenue	–	–
All other	*19.50*	–
Refunds	**2.00**	–
Agency, trust, and investment	**502.94**	**722.41**
Taxes and licenses for State	*312.00*	*436.01*
Taxes for county	*190.94*	*286.40*
Expenditures for grade crossings	–	–
Sinking and other permanent funds	–	–
All other	–	–

RECAPITULATION.		
Maintenance and interest	$2,699.16	$4,184.01
Permanent debt (except from sinking funds)	100.00	–
Sinking fund requirements from revenue	–	–
Outlays	–	1,600.32
Permanent debt from sinking funds	–	–
Bonds refunded, current year	–	–
Temporary loans	300.00	–
Transfers (except to sinking funds) and refunds	21.50	–
Agency, trust, and investment	502.94	722.41
Total payments	**$3,623.60**	**$6,506.74**
Balance on hand, including funds	*124.11*	*1,941.05*
GRAND TOTAL	**$3,747.71**	**$8,447.79**

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (242 TOWNS).	POPULATION 386,967
REVENUE.	**$16,772,387.85**
General	**14,737,619.86**
Taxes	*13,409,448.19*
Property, poll, and income	12,423,319.21
Corporation, bank, etc.	986,128.98
Licenses and permits	*29,149.75*
Fines and forfeits	*39,860.73*
Grants and gifts	*1,258,343.61*
For expenses	1,218,103.22
For outlays	40,240.39
All other	*817.58*
Commercial	**2,034,767.99**
Special assessments	*63,848.52*
To meet expenses	51,521.00
To meet outlays	12,327.52
Privileges	*12,834.47*
Departmental	[1] *733,703.28*
General government	62,600.34
Protection of persons and property	86,802.38
Health and sanitation	15,968.63
Highways	62,084.24
Charities	239,201.75
Soldiers' benefits	86,693.12
Schools	151,147.79
Libraries	8,004.76
Recreation	5,206.61
Unclassified	[1] 15,993.66
Public service enterprises	*821,312.55*
Electric light	320,727.59
Water	495,490.86
All other	5,094.10
Cemeteries	*63,459.49*
Interest	*339,609.68*
On sinking funds	14,516.37
On trust and investment funds	149,432.38
All other	175,660.93
NON-REVENUE.	**$15,014,148.13**
Offsets to outlays	**808,005.87**
Departmental	*785,528.32*
Public service enterprises	*22,477.55*
Cemeteries	–
Municipal indebtedness	**10,932,083.41**
Loans, general purposes	*1,698,024.93*
Loans, public service enterprises	*135,266.00*
Loans, cemeteries	–
Bonds refunded, current year	–
Temporary loans (including revenue loans)	*9,061,927.06*
Unpaid warrants or orders, current year	*28,981.34*
Premiums	*7,884.08*
Transfers	**286,298.32**
From sinking funds	*72,347.12*
All other	*213,951.20*
Refunds	**86,218.44**
Agency, trust, and investment	**2,901,542.09**
Taxes and licenses for State	*1,454,779.73*
Taxes for county	*820,654.15*
Reimbursements for grade crossings	–
Sinking and other permanent funds	*618,906.65*
All other	*7,201.56*

RECAPITULATION.

Revenue and offsets to outlays	$17,580,393.72
Premiums	7,884.08
Municipal indebtedness	10,924,199.33
Transfers and refunds	372,516.76
Agency, trust, and investment	2,901,542.09
Total receipts	**$31,786,535.98**
Balance on hand, including funds	*2,269,429.52*
GRAND TOTAL	**$34,055,965.50**

[1] Includes $178.49 from administration of trust funds.

Graded According to Population of 1920 — Concluded.

AGGREGATE PAYMENTS (242 TOWNS).	Population 386,967
Maintenance	**$13,684,435.85**
Departmental	*12,979,019.74*
General government	945,136.24
Protection of persons and property	1,174,431.15
Health and sanitation	438,208.79
Highways	2,915,089.44
Charities	842,783.12
Soldiers' benefits	119,171.81
Schools	6,001,961.75
Libraries	229,187.84
Recreation	82,998.78
Pensions	2,543.12
Unclassified	227,507.70
Public service enterprises	*573,682.76*
Electric light	257,010.20
Water	310,694.95
All other	5,977.61
Cemeteries	*129,494.96*
Administration of trust funds	*2,238.39*
Interest	**550,032.34**
Loans, general purposes	*450,092.45*
Loans, public service enterprises	*99,892.64*
Loans, cemeteries	*47.25*
Outlays	**3,755,662.70**
Departmental	*3,427,827.10*
General government	142,877.18
Protection of persons and property	220,579.75
Health and sanitation	66,938.41
Highways	1,921,549.19
Charities	11,692.91
Schools	988,659.30
Libraries	12,294.91
Recreation	25,401.24
Unclassified	37,834.21
Public service enterprises	*309,557.93*
Electric light	85,435.38
Water	217,797.61
All other	6,324.94
Cemeteries	*18,277.67*
Municipal indebtedness	**9,883,848.75**
From sinking funds	[1] *72,347.12*
From revenue and other sources	[2] *844,459.43*
Bonds refunded, current year	—
Temporary loans (including revenue loans)	*8,929,932.23*
Warrants or orders, previous years	*37,109.97*
Transfers	**286,298.32**
To sinking funds from revenue	*9,135.60*
All other	*277,162.72*
Refunds	**86,218.44**
Agency, trust, and investment	**2,840,450.71**
Taxes and licenses for State	*1,454,779.73*
Taxes for county	*820,654.15*
Expenditures for grade crossings	—
Sinking and other permanent funds	*557,815.27*
All other	*7,201.56*

RECAPITULATION.	
Maintenance and interest	$14,234,468.19
Permanent debt (except from sinking funds)	[2] 844,459.43
Sinking fund requirements from revenue	9,135.60
Outlays	3,755,662.70
Permanent debt from sinking funds	[1] 72,347.12
Bonds refunded, current year	—
Temporary loans	8,967,042.20
Transfers (except to sinking funds) and refunds	363,381.16
Agency, trust, and investment	2,840,450.71
Total payments	**$31,086,947.11**
Balance on hand, including funds	*2,969,018.39*
GRAND TOTAL	**$34,055,965.50**

[1] Includes serial payments amounting to $147.12.

[2] Includes $4,960 paid to counties for debt incurred for bridge purposes; $4,000 paid from reimbursements from county for highway construction; $4,000 paid from investment fund; $500 paid from proceeds of sale of electric light plant.

DIVISION B

INDEBTEDNESS

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1922.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	Temporary Loans (Revenue)	Warrants or Orders
Barnstable	$63,000.00	$63,000.00	–	–	–	–	–
Monson	9,000.00	6,000.00	–	–	–	$3,000.00	–
Randolph	95,200.00	42,200.00	–	$13,000.00	–	40,000.00	–
Tewksbury	61,000.00	31,000.00	–	–	–	30,000.00	–
Wareham	147,650.00	147,650.00	–	–	–	–	–
Blackstone	113,581.92	45,000.00	–	–	–	67,000.00	$1,581.92
Provincetown	56,100.00	9,200.00	–	29,000.00	–	16,000.00	1,900.00
Foxborough	61,250.00	16,250.00	–	–	–	45,000.00	–
Lee	69,100.00	29,100.00	–	–	–	40,000.00	–
Templeton	153,750.00	113,000.00	–	10,750.00	–	30,000.00	–
Auburn	52,405.00	26,705.00	–	–	$700.00	25,000.00	–
Rockport	115,900.00	6,900.00	–	29,000.00	–	80,000.00	–
Oxford	172,375.00	122,375.00	–	–	–	50,000.00	–
Dalton	24,000.00	24,000.00	–	–	–	–	–
Shrewsbury	378,250.00	214,950.00	–	78,300.00	–	85,000.00	–
Williamstown	72.50	–	–	–	–	–	72.50
Dudley	84,000.00	20,000.00	–	64,000.00	–	–	–
Billerica	272,000.00	91,500.00	–	180,500.00	–	–	–
Leicester	81,625.00	33,625.00	–	–	–	48,000.00	–
Medfield	21,000.00	6,000.00	–	15,000.00	–	–	–
Somerset	87,700.00	62,700.00	–	–	–	25,000.00	–
Falmouth	218,000.00	37,000.00	–	181,000.00	–	–	–
East Bridgewater	220,050.00	46,800.00	–	88,250.00	–	85,000.00	–
Warren	41,985.80	21,985.80	–	–	–	20,000.00	–
Barre	46,000.00	–	–	1,000.00	–	45,000.00	–
Westford	42,400.00	42,400.00	–	–	–	–	–
Holbrook	96,424.71	25,300.00	–	30,000.00	–	40,900.00	224.71
Westport	115,450.00	86,550.00	–	–	–	28,900.00	–
Hardwick	51,000.00	51,000.00	–	–	–	–	–
Acushnet	87,048.00	57,048.00	–	–	–	30,000.00	–
Ayer	74,000.00	24,000.00	–	40,000.00	–	10,000.00	–
Holden	116,100.00	65,500.00	–	35,600.00	–	15,000.00	–
Medway	125,719.76	26,719.76	–	74,000.00	–	25,000.00	–
West Bridgewater	101,840.00	32,000.00	–	69,840.00	–	–	–
Seekonk	18,000.00	8,000.00	–	–	–	10,000.00	–
Wrentham	32,543.30	–	–	32,000.00	–	–	543.30

Deerfield	72,000.00	57,000.00	–	–	–	15,000.00	–
Nantucket	8,000.00	8,000.00	–	–	–	–	–
Hadley	107,407.95	72,500.00	–	–	–	34,000.00	907.95
Wilbraham	16,500.00	10,000.00	–	–	–	6,500.00	–
Hopedale	–	–	–	–	–	–	–
Holliston	55,000.00	–	–	–	–	55,000.00	–
Lenox	35,000.00	35,000.00	–	–	–	–	–
Hatfield	127,000.00	27,000.00	–	50,000.00	–	50,000.00	–
Groveland	62,000.00	3,000.00	–	44,000.00	–	15,000.00	–
Cohasset	19,047.42	19,047.42	–	–	–	–	–
Longmeadow	312,450.00	238,950.00	–	33,500.00	–	40,000.00	–
North Brookfield	16,000.00	6,000.00	–	3,000.00	–	7,000.00	–
Wilmington	90,500.00	21,500.00	–	–	–	[1] 69,000.00	–
Sutton	8,600.00	8,600.00	–	–	–	–	–
Hanover	48,000.00	23,000.00	–	–	–	25,000.00	–
Dighton	23,400.00	23,400.00	–	–	–	–	–
Harvard	10,000.00	10,000.00	–	–	–	–	–
Scituate	152,200.00	92,200.00	–	–	–	60,000.00	–
Bourne	63,250.00	63,250.00	–	–	–	–	–
Kingston	57,850.00	31,000.00	–	18,000.00	–	8,000.00	850.00
Pepperell	115,500.60	4,000.00	–	76,500.00	–	35,000.00	–
Sharon	196,500.00	108,500.00	–	33,000.00	–	55,000.00	–
Manchester	177,000.00	153,000.00	–	24,000.00	–	–	–
Lancaster	15,000.00	15,000.00	–	–	–	–	–
Norton	54,500.00	19,000.00	–	25,500.00	–	10,000.00	–
East Longmeadow	86,000.00	16,000.00	–	30,000.00	–	40,000.00	–
Swansea	3,000.00	3,000.00	–	–	–	–	–
Hopkinton	81,159.23	22,000.00	–	9,000.00	–	50,000.00	159.23
Ashland	86,500.00	15,000.00	–	42,500.00	–	29,000.00	–
Weston	134,000.00	16,000.00	–	103,000.00	–	15,000.00	–
Shirley	17,500.00	17,500.00	–	–	–	–	–
Millville	20,700.00	20,700.00	–	–	–	–	–
Groton	45,000.00	30,000.00	–	–	–	15,000.00	–
Douglas	66,000.00	36,000.00	–	24,000.00	–	6,000.00	–
Avon	27,000.00	3,500.00	–	1,500.00	–	22,000.00	–
Merrimac	56,550.00	5,000.00	–	41,550.00	–	10,000.00	–
Acton	38,000.00	28,000.00	–	–	–	10,000.00	–
Bellingham	39,000.00	27,000.00	–	–	–	12,000.00	–
Rehoboth	32,000.00	22,000.00	–	–	–	10,000.00	–
Belchertown	55,000.00	55,000.00	–	–	–	–	–

[1] Includes $4,000 in anticipation of highway reimbursements from State and county.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1922* — Continued.

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	Temporary Loans (Revenue)	Warrants or Orders
Ashburnham	$49,262.80	$3,500.00	–	$13,170.00	–	$32,592.80	–
Georgetown	16,000.00	–	–	16,000.00	–	–	–
Charlton	60,000.00	40,000.00	–	–	–	20,000.00	–
Wayland	106,000.00	11,000.00	–	–	–	95,000.00	–
Hanson	25,000.00	5,000.00	–	–	–	20,000.00	–
Williamsburg	88,500.00	13,500.00	–	50,000.00	–	25,000.00	–
Harwich	13,600.00	600.00	–	–	–	13,000.00	–
Southborough	9,900.00	9,900.00	–	–	–	–	–
Northfield	55,220.00	24,220.00	–	–	–	31,000.00	–
Hull	501,952.00	330,250.00	–	11,702.00	–	160,000.00	–
Stockbridge	71,000.00	30,000.00	–	31,000.00	–	10,000.00	–
Northborough	10,000.00	–	–	–	–	10,000.00	–
Rutland	35,400.00	5,300.00	–	4,500.00	–	25,600.00	–
Chatham	5,800.00	5,800.00	–	–	–	–	–
Salisbury	62,000.00	27,000.00	–	–	–	35,000.00	–
Raynham	19,999.00	7,999.00	–	–	–	12,000.00	–
Upton	224.27	–	–	–	–	–	$224.27
Lunenburg	–	–	–	–	–	–	–
Hamilton	23,000.00	13,000.00	–	–	–	10,000.00	–
West Boylston	11,000.00	9,000.00	–	2,000.00	–	–	–
Colrain	1,577.15	1,500.00	–	–	–	–	77.15
Townsend	10,200.71	–	–	–	–	10,000.00	200.71
Sturbridge	15,000.00	–	–	–	–	15,000.00	–
Sherborn	15,500.00	5,500.00	–	–	–	10,000.00	–
Duxbury	66,600.00	26,600.00	–	–	–	40,000.00	–
Dennis	6,800.00	1,800.00	–	–	–	5,000.00	–
Freetown	27,000.00	11,000.00	–	–	–	16,000.00	–
West Newbury	13,000.00	8,000.00	–	–	–	5,000.00	–
Millis	144,850.00	86,350.00	–	58,500.00	–	–	–
Essex	6,400.00	4,400.00	–	–	–	2,000.00	–
Cheshire	55,000.00	55,000.00	–	–	–	–	–
Sandwich	34,000.00	4,000.00	–	–	–	30,000.00	–
Brookfield	17,500.00	10,000.00	–	7,500.00	–	–	–
Shelburne	–	–	–	–	–	–	–
Sheffield	–	–	–	–	–	–	–
Buckland	41,000.00	41,000.00	–	–	–	–	–

Huntington	24,400.00	11,400.00	–	–	–	13,000.00	–
Lakeville	3,700.00	3,700.00	–	–	–	–	–
Marshfield	23,950.00	23,950.00	–	–	–	–	–
Plainville	30,000.00	6,000.00	–	21,000.00	–	3,000.00	–
Bedford	87,450.00	3,850.00	–	63,600.00	–	20,000.00	–
Pembroke	18,015.00	18,000.00	–	–	–	–	15.00
Westwood	9,000.00	9,000.00	–	–	–	–	–
Norwell	93,000.00	63,000.00	–	–	–	30,000.00	–
Westminster	3,766.66	–	–	–	–	–	3,766.66
Nahant	2,000.00	2,000.00	–	–	–	–	–
Sterling	10,050.00	3,600.00	–	6,450.00	–	–	–
Newbury	41,153.07	40,049.93	–	–	–	–	1,103.14
Chester	69,000.00	51,500.00	–	–	–	17,500.00	–
Erving	12,000.00	12,000.00	–	–	–	–	–
Sunderland	62,950.00	62,950.00	–	–	–	–	–
Marion	63,750.00	7,750.00	–	56,000.00	–	–	–
North Reading	61,250.00	17,250.00	–	–	–	44,000.00	–
West Brookfield	35,500.00	–	–	30,500.00	–	5,000.00	–
Littleton	90,000.00	33,500.00	–	50,500.00	–	6,000.00	–
Mattapoisett	78,482.69	15,262.69	–	63,220.00	–	–	–
Tisbury	71,765.00	14,765.00	–	57,000.00	–	–	–
Rowley	8,200.00	1,000.00	–	7,200.00	–	–	–
Russell	86,800.00	50,800.00	–	36,000.00	–	–	–
Whately	33,239.00	32,500.00	–	–	–	–	739.00
Yarmouth	45,382.09	34,500.00	–	–	–	5,000.00	5,882.09
Middleton	26,746.05	1,800.00	–	2,000.00	–	22,000.00	946.05
Southwick	58,900.00	2,100.00	–	32,800.00	–	24,000.00	–
Edgartown	3,599.70	3,599.70	–	–	–	–	–
Lynnfield	28,500.00	18,500.00	–	–	–	10,000.00	–
Norfolk	25,000.00	–	–	–	–	25,000.00	–
Clarksburg	4,700.00	4,700.00	–	–	–	–	–
Sudbury	44,400.00	23,000.00	–	–	–	21,400.00	–
Stow	6,500.00	6,500.00	–	–	–	–	–
Wenham	36,500.00	36,500.00	–	–	–	–	–
Hinsdale	–	–	–	–	–	–	–
West Stockbridge	–	–	–	–	–	–	–
Lanesborough	5,840.00	5,840.00	–	–	–	–	–
Oak Bluffs	27,500.00	17,500.00	–	–	–	10,000.00	–
Rochester	2,000.00	2,000.00	–	–	–	–	–
Hubbardston	21,000.00	6,000.00	–	–	–	15,000.00	–

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1922* — Continued.

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	Temporary Loans (Revenue)	Warrants or Orders
Tyngsborough	$24,800.00	$4,800.00	–	–	–	$20,000.00	–
Lincoln	69,000.00	6,000.00	–	$63,000.00	–	–	–
Orleans	–	–	–	–	–	–	–
New Marlborough	8,300.00	–	–	–	–	8,300.00	–
Conway	2,958.11	–	–	–	–	2,000.00	$958.11
Mendon	2,650.00	650.00	–	–	–	2,000.00	–
Berkley	–	–	–	–	–	–	–
Topsfield	8,000.00	8,000.00	–	–	–	–	–
Carver	14,350.00	4,350.00	–	–	–	10,000.00	–
Burlington	18,000.00	8,000.00	–	–	–	10,000.00	–
Gill	6,500.00	4,000.00	–	–	–	2,500.00	–
Ashfield	8,000.00	–	–	–	–	8,000.00	–
Berlin	16,000.00	–	–	–	–	[1]16,000.00	–
Dover	54,000.00	54,000.00	–	–	–	–	–
Ashby	23,700.00	23,700.00	–	–	–	–	–
Wellfleet	6,000.00	3,000.00	–	–	–	3,000.00	–
Royalston	6,000.00	–	–	–	–	6,000.00	–
Southampton	4,220.00	4,220.00	–	–	–	–	–
Charlemont	–	–	–	–	–	–	–
Boylston	3,500.00	–	$500.00	3,000.00	–	–	–
Enfield	5,000.00	–	–	–	–	5,000.00	–
East Brookfield	–	–	–	–	–	–	–
Granby	–	–	–	–	–	–	–
Brimfield	2,000.00	–	–	–	–	2,000.00	–
Bernardston	6,000.00	6,000.00	–	–	–	–	–
Bolton	9,000.00	2,000.00	–	–	–	7,000.00	–
Leverett	–	–	–	–	–	–	–
Brewster	3,000.00	–	–	–	–	3,000.00	–
Princeton	16,000.00	10,000.00	–	6,000.00	–	–	–
Becket	327.92	–	–	–	–	–	327.92
Granville	4,000.00	–	–	–	–	4,000.00	–
Petersham	–	–	–	–	–	–	–
Hampden	2,000.00	2,000.00	–	–	–	–	–
Dana	24,975.00	–	–	14,975.00	–	10,000.00	–
Boxford	–	–	–	–	–	–	–
Halifax	17,500.00	5,500.00	–	–	–	12,000.00	–

Richmond	–	–	–	–	–	–	–
Truro	3,500.00	–	–	–	–	3,500.00	–
New Salem	–	–	–	–	–	–	–
Pelham	9,500.00	5,000.00	–	–	–	4,500.00	–
Cummington	–	–	–	–	–	–	–
Paxton	15,816.00	7,300.00	–	3,316.00	–	5,200.00	–
Blandford	25,240.00	10,240.00	–	–	–	[2] 15,000.00	–
Oakham	–	–	–	–	–	–	–
Plympton	22,969.96	9,469.96	–	–	–	13,500.00	–
Hancock	200.00	–	200.00	–	–	–	–
Carlisle	5,000.00	–	–	–	–	5,000.00	–
Sandisfield	3,320.00	320.00	–	–	–	3,000.00	–
Chesterfield	–	–	–	–	–	–	–
Egremont	3,125.00	3,125.00	–	–	–	–	–
Savoy	7,700.00	2,200.00	–	–	–	5,500.00	–
Eastham	9,725.00	1,775.00	–	–	–	[3] 7,950.00	–
Wales	6,000.00	–	–	–	–	6,000.00	–
Worthington	2,500.00	–	–	–	–	2,500.00	–
Windsor	–	–	–	–	–	–	–
Greenwich	100.00	–	100.00	–	–	–	–
New Braintree	2,500.00	–	–	–	–	2,500.00	–
Hawley	2,000.00	–	–	–	–	2,000.00	–
Otis	–	–	–	–	–	–	–
Phillipston	2,800.00	–	–	–	–	2,800.00	–
Dunstable	6,250.00	–	–	6,250.00	–	–	–
Wendell	–	–	–	–	–	–	–
West Tisbury	–	–	–	–	–	–	–
Rowe	2,000.00	–	–	–	–	2,000.00	–
Plainfield	3,856.00	–	–	–	–	–	3,856.00
Leyden	876.42	610.00	–	–	–	–	266.42
Warwick	2,000.00	2,000.00	–	–	–	–	–
Heath	4,295.35	–	–	–	–	3,000.00	1,295.35
Westhampton	–	–	–	–	–	–	–
Boxborough	8,150.00	–	150.00	–	–	8,000.00	–
Florida	1.99	–	–	–	–	–	1.99
Monterey	2,200.00	2,200.00	–	–	–	–	–
Middlefield	9,000.00	9,000.00	–	–	–	–	–
Tyringham	3,000.00	–	–	–	–	3,000.00	–
Alford	819.82	–	–	–	–	600.00	219.82
Mashpee	13,100.00	1,600.00	–	–	–	11,500.00	–

[1] Includes $7,000 in anticipation of highway reimbursements from State and county.
[2] Includes $11,000 in anticipation of school bonds.
[3] Includes $1,950 in anticipation of highway reimbursements from State.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1922* — Concluded.

Towns. (Population under 5,000)	Totals	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	Temporary Loans (Revenue)	Warrants or Orders
Shutesbury	–	–	–	–	–	–	–
Chilmark	$6,000.00	$6,000.00	–	–	–	–	–
Washington	–	–	–	–	–	–	–
Prescott	1,000.00	–	–	–	–	$1,000.00	–
Montgomery	130.00	130.00	–	–	–	–	–
Goshen	9,264.38	6,500.00	–	–	–	–	$2,764.38
Tolland	–	–	–	–	–	–	–
Monroe	–	–	–	–	–	–	–
Holland	–	–	–	–	–	–	–
Peru	2,000.00	–	–	–	–	2,000.00	–
Gay Head	–	–	–	–	–	–	–
Gosnold	3,000.00	–	–	$3,000.00	–	–	–
New Ashford	382.82	100.00	–	–	–	–	282.82
Mount Washington	–	–	–	–	–	–	–
242 Towns	**$9,675,014.55**	**$4,652,482.26**	**$950.00**	**$2,250,473.00**	**$700.00**	**$2,741,242.80**	**$29,166.49**

Table III. — *Relation of Indebtedness to Valuation — 1922.*

Note. — The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1922, together with the supplemental assessment of December, 1922, exclusive of the non-resident bank stock, as reported to the Tax Commissioner.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans such as those found in Wilmington, Berlin, and Eastham (see foot-notes on Table II), and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

There are 64 towns which showed no funded or fixed debt.

Towns. (Population under 5,000)	Population of 1920	Percentage of Net Debt of Valuation	Valuation of 1922	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Sunderland	1,289	6.6	$951,303	$62,950.00	–	$62,950.00
2 Cheshire	1,476	5.7	971,711	55,000.00	–	55,000.00
3 Shrewsbury	3,708	5.6	5,280,045	293,250.00	–	293,250.00
4 Millis	1,485	5.1	2,120,957	144,850.00	$37,242.12	107,607.88
5 Chester	1,302	5.0	1,030,045	51,500.00	–	51,500.00
6 Littleton	1,277	4.9	1,712,989	84,000.00	–	84,000.00
7 Oxford	3,820	4.9	2,497,831	122,375.00	–	122,375.00
8 Templeton	4,019	4.7	2,641,024	123,750.00	–	123,750.00
9 Belchertown	2,058	4.5	1,213,590	55,000.00	–	55,000.00
10 West Bridgewater	2,908	4.5	2,255,262	101,840.00	–	101,840.00
11 Norwell	1,348	4.3	1,460,150	63,000.00	–	63,000.00
12 Longmeadow	2,618	4.2	5,838,687	272,450.00	29,893.39	242,556.61
13 Medway	2,956	4.0	2,502,185	100,719.76	–	100,719.76
14 Holden	2,970	3.9	2,612,383	101,100.00	–	101,100.00
15 Douglas	2,181	3.9	1,558,094	60,000.00	–	60,000.00
16 Mattapoisett	1,277	3.6	2,197,786	78,482.69	–	78,482.69
17 Whately	1,234	3.5	916,016	32,500.00	–	32,500.00
18 East Bridgewater	3,486	3.5	3,806,622	135,050.00	–	135,050.00
19 Sharon	2,467	3.5	4,016,352	141,500.00	–	141,500.00
20 Russell	1,237	3.3	2,651,831	86,800.00	–	86,800.00
21 Middlefield	280	3.2	284,320	9,000.00	–	9,000.00
22 Southwick	1,194	2.9	1,191,409	34,900.00	–	34,900.00
23 Williamsburg	1,866	2.9	1,257,704	63,500.00	27,399.27	36,100.73
24 Ashland	2,287	2.9	2,012,720	57,500.00	–	57,500.00
25 Groveland	2,650	2.8	1,671,114	47,000.00	–	47,000.00
26 Billerica	3,646	2.8	7,142,861	272,000.00	71,547.90	200,452.10
27 Tisbury	1,275	2.8	2,574,476	71,765.00	–	71,765.00
28 West Brookfield	1,281	2.7	1,119,257	30,500.00	–	30,500.00
29 Pepperell	2,468	2.7	2,966,183	80,500.00	–	80,500.00
30 Bedford	1,362	2.6	2,563,226	67,450.00	–	67,450.00
31 Hadley	2,784	2.5	2,857,094	72,500.00	–	72,500.00
32 Merrimac	2,173	2.5	1,838,622	46,550.00	–	46,550.00
33 Ashby	834	2.5	940,063	23,700.00	–	23,700.00
34 Dudley	3,701	2.5	3,382,945	84,000.00	–	84,000.00
35 Charlton	1,995	2.4	1,643,750	40,000.00	–	40,000.00
36 Kingston	2,505	2.4	2,072,280	49,000.00	–	49,000.00
37 Hull	1,771	2.2	14,266,050	341,952.00	26,282.98	315,669.02
38 Plainville	1,365	2.2	1,224,231	27,000.00	–	27,000.00
39 Dana	599	2.2	685,428	14,975.00	–	14,975.00
40 Blandford	479	2.2	972,794	21,240.00	–	21,240.00
41 Holbrook	3,161	2.1	2,509,620	55,300.00	1,505.67	53,794.33
42 Newbury	1,303	2.1	1,874,119	40,049.93	–	40,049.93
43 East Longmeadow	2,352	2.1	2,177,390	46,000.00	–	46,000.00
44 Somerset	3,520	2.1	2,992,833	62,700.00	–	62,700.00
45 Paxton	489	2.1	515,843	10,616.00	–	10,616.00
46 Ayer	3,052	2.0	3,141,926	64,000.00	–	64,000.00
47 Goshen	224	2.0	320,674	6,500.00	–	6,500.00
48 Norton	2,374	2.0	2,208,075	44,500.00	–	44,500.00
49 Weston	2,282	2.0	6,039,738	119,000.00	–	119,000.00
50 Blackstone	4,299	2.0	2,292,739	45,000.00	–	45,000.00
51 Falmouth	3,500	1.9	11,509,174	218,000.00	–	218,000.00
52 Westport	3,115	1.8	4,678,525	86,550.00	–	86,550.00
53 Marion	1,288	1.8	3,477,143	63,750.00	–	63,750.00
54 Dover	867	1.8	2,971,655	54,000.00	–	54,000.00
55 Acushnet	3,075	1.8	3,171,776	57,048.00	–	57,048.00
56 Wareham	4,415	1.7	8,564,594	147,650.00	–	147,650.00
57 Brookfield	2,216	1.6	1,109,055	17,500.00	–	17,500.00
58 Plympton	469	1.6	602,789	9,469.96	–	9,469.96
59 Hatfield	2,651	1.6	2,663,317	77,000.00	35,685.06	41,314.94
60 Hardwick	3,085	1.5	3,323,835	51,000.00	–	51,000.00
61 Yarmouth	1,229	1.5	2,256,079	34,500.00	–	34,500.00
62 Millville	2,224	1.5	1,365,925	20,700.00	–	20,700.00
63 Wrentham	2,808	1.5	2,115,965	32,000.00	–	32,000.00
64 Bellingham	2,102	1.5	1,808,642	27,000.00	–	27,000.00
65 Manchester	2,466	1.5	11,864,681	177,000.00	–	177,000.00
66 Dunstable	353	1.4	451,396	6,250.00	–	6,250.00
67 Sudbury	1,121	1.4	1,695,890	23,000.00	–	23,000.00
68 Northfield	1,775	1.4	1,791,275	24,220.00	–	24,220.00

TABLE III. — *Relation of Indebtedness to Valuation — 1922* — Continued.

Towns. (Population under 5,000)	Population of 1920	Percentage of Net Debt of Valuation	Valuation of 1922	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
69 Randolph	4,756	1.3	$3,195,450	$55,200.00	$13,000.00	$42,200.00
70 Westford	3,170	1.3	3,219,185	42,400.00	–	42,400.00
71 Wenham	1,090	1.3	2,787,488	36,500.00	–	36,500.00
72 Chilmark	240	1.3	469,749	6,000.00	–	6,000.00
73 Rehoboth	2,065	1.3	1,726,142	22,000.00	–	22,000.00
74 Lincoln	1,042	1.3	2,196,072	69,000.00	[1] 41,312.13	27,687.87
75 Buckland	1,433	1.2	2,390,708	41,000.00	11,156.10	29,843.90
76 Deerfield	2,803	1.2	4,603,609	57,000.00	–	57,000.00
77 Princeton	682	1.2	1,333,498	16,000.00	–	16,000.00
78 Scituate	2,534	1.1	8,040,486	92,200.00	–	92,200.00
79 Leicester	3,635	1.1	2,961,605	33,625.00	–	33,625.00
80 Acton	2,162	1.1	2,479,165	28,000.00	–	28,000.00
81 Ashburnham	2,012	1.1	1,484,735	16,670.00	–	16,670.00
82 Pembroke	1,358	1.1	1,605,275	18,000.00	–	18,000.00
83 Huntington	1,425	1.1	1,023,980	11,400.00	–	11,400.00
84 Stockbridge	1,764	1.1	5,668,339	61,000.00	–	61,000.00
85 Salisbury	1,701	1.0	2,579,726	27,000.00	–	27,000.00
86 North Reading	1,286	1.0	1,660,145	17,250.00	–	17,250.00
87 Tewksbury	4,450	1.0	3,024,606	31,000.00	–	31,000.00
88 Georgetown	2,004	1.0	1,587,548	16,000.00	–	16,000.00
89 Provincetown	4,246	1.0	3,830,915	38,200.00	–	38,200.00
90 Hanover	2,575	1.0	2,411,065	23,000.00	–	23,000.00
91 Medfield	3,595	0.9	2,226,970	21,000.00	–	21,000.00
92 Bourne	2,530	0.9	6,721,680	63,250.00	–	63,250.00
93 Rutland	1,743	0.9	1,055,485	9,800.00	–	9,800.00
94 Shirley	2,260	0.9	1,884,922	17,500.00	–	17,500.00
95 Bernardston	769	0.9	653,724	6,000.00	–	6,000.00
96 Groton	2,185	0.9	3,300,714	30,000.00	–	30,000.00
97 Pelham	503	0.9	551,328	5,000.00	–	5,000.00
98 Savoy	436	0.9	244,220	2,200.00	–	2,200.00
99 Auburn	3,891	0.9	3,108,565	27,405.00	–	27,405.00
100 Hopkinton	2,289	0.9	2,138,477	31,000.00	12,193.47	18,806.53
101 Lynnfield	1,165	0.9	2,157,033	18,500.00	–	18,500.00
102 Wilmington	2,581	0.8	2,613,375	21,500.00	–	21,500.00
103 Clarksburg	1,136	0.8	615,327	4,700.00	–	4,700.00
104 Rockport	3,878	0.8	4,761,276	35,900.00	–	35,900.00
105 Lee	4,085	0.8	3,861,789	29,100.00	–	29,100.00
106 Freetown	1,532	0.8	1,460,014	11,000.00	–	11,000.00
107 West Boylston	1,624	0.7	1,516,545	11,000.00	–	11,000.00
108 Dighton	2,574	0.7	3,251,314	23,400.00	–	23,400.00
109 West Newbury	1,492	0.7	1,116,760	8,000.00	–	8,000.00
110 Rowley	1,249	0.7	1,170,000	8,200.00	–	8,200.00
111 Marshfield	1,379	0.7	3,439,280	23,950.00	–	23,950.00
112 Sterling	1,305	0.7	1,531,815	10,050.00	–	10,050.00
113 Lanesborough	1,054	0.6	929,556	5,840.00	–	5,840.00
114 Duxbury	1,553	0.6	4,465,765	26,600.00	–	26,600.00
115 Hubbardston	1,045	0.6	1,034,855	6,000.00	–	6,000.00
116 Barnstable	4,836	0.6	11,036,100	63,000.00	–	63,000.00
117 Gill	879	0.6	704,630	4,000.00	–	4,000.00
118 Halifax	563	0.6	992,867	5,500.00	–	5,500.00
119 Lancaster	2,461	0.5	2,730,862	15,000.00	–	15,000.00
120 Raynham	1,695	0.5	1,457,384	7,999.00	–	7,999.00
121 Oak Bluffs	1,047	0.5	3,246,538	17,500.00	–	17,500.00
122 Southampton	814	0.5	797,758	4,220.00	–	4,220.00
123 Burlington	885	0.5	1,520,897	8,000.00	–	8,000.00
124 Warren	3,467	0.5	4,219,017	21,985.80	–	21,985.80
125 Boylston	794	0.5	688,295	3,500.00	–	3,500.00
126 Lenox	2,691	0.5	7,085,463	35,000.00	–	35,000.00
127 Harvard	2,546	0.5	2,054,626	10,000.00	–	10,000.00
128 Foxborough	4,136	0.5	3,373,175	16,250.00	–	16,250.00
129 Sutton	2,578	0.5	1,834,211	8,600.00	–	8,600.00
130 Tyngsborough	1,044	0.5	1,035,624	4,800.00	–	4,800.00
131 Dalton	3,752	0.5	5,330,038	24,000.00	–	24,000.00
132 Egremont	441	0.4	696,625	3,125.00	–	3,125.00
133 Wilbraham	2,780	0.4	2,322,182	10,000.00	–	10,000.00
134 Monterey	282	0.4	517,107	2,200.00	–	2,200.00
135 Hampden	624	0.4	491,252	2,000.00	–	2,000.00
136 Stow	1,101	0.4	1,597,117	6,500.00	–	6,500.00
137 Warwick	327	0.4	493,416	2,000.00	–	2,000.00
138 North Brookfield	2,610	0.4	2,289,199	9,000.00	–	9,000.00
139 Southborough	1,838	0.3	2,932,383	9,900.00	–	9,900.00
140 Avon	2,176	0.3	1,513,201	5,000.00	–	5,000.00
141 Erving	1,295	0.3	1,857,671	12,000.00	5,885.17	6,114.83
142 Wellfleet	826	0.3	938,399	3,000.00	–	3,000.00
143 Middleton	1,195	0.3	1,199,379	3,800.00	–	3,800.00
144 Topsfield	900	0.3	2,559,340	8,000.00	–	8,000.00
145 Essex	1,478	0.3	1,410,845	4,400.00	–	4,400.00
146 Westwood	1,358	0.3	2,894,733	9,000.00	–	9,000.00
147 Sherborn	1,558	0.3	1,806,255	5,500.00	–	5,500.00
148 Hamilton	1,631	0.3	4,468,116	13,000.00	–	13,000.00
149 Monson	4,826	0.3	2,077,814	6,000.00	–	6,000.00
150 Lakeville	1,419	0.3	1,305,671	3,700.00	–	3,700.00

[1] Includes $6,000 investment fund held by Sinking Fund Commissioners to retire schoolhouse bonds.

TABLE III. — *Relation of Indebtedness to Valuation — 1922* — Concluded.

TOWNS. (Population under 5,000)	Population of 1920	Percentage of Net Debt of Valuation	Valuation of 1922	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
151 Gosnold	131	0.3	$1,063,918	$3,000.00	–	$3,000.00
152 Mashpee	242	0.3	574,582	1,600.00	–	1,600.00
153 Cohasset	2,639	0.3	6,965,306	19,047.42	–	19,047.42
154 Hanson	1,910	0.3	1,858,082	5,000.00	–	5,000.00
155 Wayland	1,935	0.3	4,135,034	11,000.00	–	11,000.00
156 Eastham	430	0.3	701,423	1,775.00	–	1,775.00
157 Seekonk	2,898	0.2	3,287,299	8,000.00	–	8,000.00
158 Sandwich	1,458	0.2	1,704,950	4,000.00	–	4,000.00
159 Leyden	330	0.2	285,532	610.00	–	610.00
160 Bolton	708	0.2	951,169	2,000.00	–	2,000.00
161 Rochester	1,047	0.2	1,101,177	2,000.00	–	2,000.00
162 Carver	891	0.2	2,432,945	4,350.00	–	4,350.00
163 Edgartown	1,190	0.2	2,026,436	3,599.70	–	3,599.70
164 Chatham	1,737	0.2	3,344,950	5,800.00	–	5,800.00
165 Swansea	2,334	0.1	2,306,602	3,000.00	–	3,000.00
166 Nantucket	2,797	0.1	7,131,640	8,000.00	–	8,000.00
167 Colrain	1,607	0.1	1,367,770	1,500.00	–	1,500.00
168 Dennis	1,536	0.1	1,641,696	1,800.00	–	1,800.00
169 New Ashford	116	0.1	91,368	100.00	–	100.00
170 Mendon	961	0.1	913,710	650.00	–	650.00
171 Montgomery	229	0.1	195,676	130.00	–	130.00
172 Sandisfield	460	0.1	558,668	320.00	–	320.00
173 Hancock	464	[1]–	418,231	200.00	–	200.00
174 Nahant	1,318	[1]–	4,339,605	2,000.00	–	2,000.00
175 Boxborough	298	[1]–	348,409	150.00	–	150.00
176 Barre	3,357	[1]–	3,216,790	1,000.00	–	1,000.00
177 Harwich	1,846	[1]–	2,567,640	600.00	–	600.00
178 Greenwich	399	[1]–	566,749	100.00	–	100.00
Totals	**337,853**	–	**$444,061,890**	**$6,915,605.26**	**$313,103.26**	**$6,602,502.00**

[1] Less than one-tenth of one per cent.

TABLE IV. — *Debt Transactions for 1922 Classified by Character of Obligation.*

NOTE. — The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of grade crossings and Metropolitan assessments, or payments to counties on account of debt incurred for bridge purposes. For this reason the amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 140 to 263, under the section " Municipal Indebtedness."

TOWNS. (Population under 5,000)	INCURRED					CANCELLED					
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
Barnstable	$15,000.00	–	$125,000.00	–	–	$17,000.00	–	$125,000.00	–	–	–
Monson	–	–	47,000.00	–	–	2,000.00	$3,000.00	57,000.00	–	–	–
Randolph	5,000.00	–	120,000.00	–	–	8,100.00	25,000.00	123,000.00	–	–	–
Tewksbury	–	–	60,000.00	–	–	7,000.00	–	70,000.00	–	–	–
Wareham	16,000.00	–	15,000.00	–	–	34,000.00	–	15,000.00	–	–	–
Blackstone	–	–	67,000.00	–	$1,581.92	5,000.00	–	57,500.00	–	–	–
Provincetown	–	–	82,000.00	–	1,900.00	2,200.00	4,500.00	83,000.00	–	–	–
Foxborough	8,500.00	–	105,000.00	–	–	4,000.00	–	90,000.00	–	–	–
Lee	3,000.00	–	80,000.00	–	–	6,550.00	–	88,000.00	–	–	–
Templeton	90,000.00	–	55,000.00	–	–	2,000.00	716.67	65,000.00	–	–	–
Auburn	23,000.00	–	75,000.00	–	–	[1]2,955.00	–	90,000.00	–	–	–
Rockport	–	–	220,000.00	–	–	4,000.00	10,000.00	213,000.00	–	–	–
Oxford	111,000.00	–	80,000.00	–	–	6,435.00	–	85,000.00	–	–	–
Dalton	24,000.00	–	80,000.00	–	–	–	–	80,000.00	–	–	–
Shrewsbury	163,600.00	$12,000.00	150,000.00	–	–	5,650.00	8,000.00	[2]135,000.00	–	–	–
Williamstown	–	–	75,000.00	–	15.00	–	–	75,000.00	–	–	$34.25
Dudley	18,500.00	–	53,000.00	–	–	2,000.00	4,000.00	53,000.00	–	–	–
Billerica	14,000.00	16,500.00	90,000.00	–	–	7,500.00	7,000.00	90,000.00	–	–	–
Leicester	13,000.00	–	122,000.00	–	–	5,875.00	–	122,300.00	–	–	–
Medfield	3,000.00	4,000.00	30,000.00	–	–	1,500.00	1,500.00	30,000.00	–	–	–
Somerset	–	–	83,000.00	–	–	9,800.00	–	78,000.00	–	–	–
Falmouth	25,000.00	23,000.00	165,000.00	$10,000.00	–	9,000.00	14,500.00	165,000.00	$10,000.00	–	–
East Bridgewater	–	1,750.00	146,800.00	–	–	13,623.28	6,500.00	118,300.00	–	–	–
Warren	11,400.00	–	75,000.00	–	–	5,550.00	–	80,000.00	–	–	–
Barre	–	–	95,000.00	–	–	–	1,000.00	50,000.00	–	–	–
Westford	30,000.00	–	67,000.00	–	–	4,700.00	–	71,000.00	–	–	–
Holbrook	5,000.00	–	85,900.00	–	224.71	5,600.00	36,500.00	80,000.00	–	–	970.03
Westport	38,950.00	–	185,875.00	–	–	22,150.00	–	186,975.00	–	–	–

Hardwick	–	–	65,000.00	–	–	11,500.00	–	65,000.00	–	–	–	
Acushnet	–	–	80,000.00	5,600.00	–	4,750.00	–	70,000.00	5,600.00	–	–	
Ayer	6,000.00	7,000.00	60,000.00	–	–	10,050.00	2,000.00	60,000.00	–	–	–	
Holden	39,500.00	–	52,000.00	–	–	2,000.00	2,200.00	37,000.00	–	–	–	
Medway	6,000.00	1,000.00	60,000.00	–	–	2,000.00	5,000.00	65,000.00	–	–	–	
West Bridgewater	17,000.00	–	20,000.00	–	–	5,000.00	3,700.00	25,000.00	–	–	–	
Seekonk	–	–	40,000.00	–	–	3,000.00	–	44,000.00	–	–	–	
Wrentham	–	–	20,000.00	14,400.00	543.30	–	2,700.00	20,000.00	14,400.00	–	–	
Deerfield	45,000.00	–	54,000.00	–	–	2,000.00	–	44,000.00	–	–	–	
Nantucket	–	–	95,000.00	–	–	6,000.00	–	95,000.00	150.00	–	–	
Hadley	–	–	67,000.00	–	907.95	9,500.00	–	45,000.00	–	–	–	
Wilbraham	10,000.00	–	76,500.00	–	–	–	–	85,000.00	–	–	–	
Hopedale	–	–	–	–	–	–	–	–	–	–	–	
Holliston	–	–	55,000.00	–	–	1,750.00	–	30,000.00	–	–	–	
Lenox	25,000.00	–	95,000.00	–	–	5,000.00	–	95,000.00	–	–	–	
Hatfield	–	–	74,000.00	–	–	7,000.00	–	64,000.00	–	–	–	
Groveland	–	–	45,000.00	–	–	2,150.00	3,500.00	50,000.00	–	–	–	
Cohasset	–	–	120,000.00	–	–	9,000.00	–	130,000.00	–	–	–	
Longmeadow	32,000.00	–	130,000.00	–	–	20,600.00	500.00	125,000.00	–	–	–	
North Brookfield	–	–	34,000.00	–	–	2,000.00	1,000.00	38,000.00	–	–	–	
Wilmington	–	–	90,000.00	4,000.00	–	2,650.00	–	70,000.00	–	–	–	
Sutton	5,000.00	–	25,000.00	–	–	900.00	–	25,000.00	–	–	–	
Hanover	–	–	66,000.00	–	–	6,500.00	–	66,000.00	–	–	–	
Dighton	–	–	36,000.00	–	–	9,200.00	–	36,000.00	–	–	–	
Harvard	5,000.00	–	28,000.00	–	–	1,000.00	–	28,000.00	9,000.00	–	–	
Scituate	37,500.00	–	160,000.00	–	–	11,848.56	–	150,000.00	–	–	–	
Bourne	20,000.00	–	60,000.00	–	–	15,950.00	–	75,000.00	–	–	–	
Kingston	–	–	38,000.00	–	850.00	5,000.00	1,500.00	48,000.00	–	–	–	
Pepperell	–	–	60,000.00	–	–	4,000.00	5,500.00	69,000.00	–	–	–	
Sharon	65,000.00	–	105,000.00	–	–	11,500.00	6,500.00	90,000.00	–	–	–	
Manchester	–	–	120,000.00	–	–	8,000.00	6,000.00	120,000.00	–	–	–	
Lancaster	8,000.00	–	50,000.00	–	–	5,000.00	–	50,000.00	–	–	–	
Norton	7,000.00	–	50,000.00	–	–	2,150.00	1,500.00	55,000.00	–	–	–	
East Longmeadow	–	–	65,000.00	–	–	3,000.00	1,500.00	65,000.00	–	–	–	
Swansea	–	–	50,000.00	–	–	1,000.00	–	56,000.00	–	–	–	
Hopkinton	–	9,000.00	60,000.00	–	159.23	2,000.00	–	40,000.00	–	–	2,228.26	
Ashland	8,000.00	–	49,000.00	–	–	4,000.00	2,500.00	38,000.00	–	–	–	
Weston	–	7,000.00	87,000.00	–	–	3,000.00	4,000.00	87,000.00	–	–	–	
Shirley	17,500.00	–	20,000.00	–	–	500.00	–	20,000.00	–	–	–	
Millville	–	–	6,000.00	–	–	5,100.00	–	6,000.00	–	–	–	

[1] Includes $350 cemetery loan.

TABLE IV. — *Debt Transactions for 1922 Classified by Character of Obligation* — Continued.

TOWNS. (Population under 5,000)	INCURRED					CANCELLED					
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
Groton	–	–	$65,000.00	–	–	$17,500.00	–	$75,000.00	–	–	–
Douglas	$28,000.00	–	38,000.00	–	–	1,000.00	$2,000.00	32,000.00	–	–	–
Avon	–	–	47,000.00	–	–	1,500.00	500.00	47,000.00	–	–	–
Merrimac	5,000.00	$3,500.00	20,000.00	–	–	–	4,350.00	20,000.00	–	–	–
Acton	11,250.00	–	72,000.00	–	–	6,750.00	–	72,000.00	–	–	$6,039.79
Bellingham	–	–	37,500.00	–	–	3,100.00	–	32,500.00	–	–	–
Rehoboth	22,000.00	–	30,000.00	–	–	–	–	30,000.00	–	–	–
Belchertown	55,000.00	–	10,000.00	–	–	–	–	10,000.00	–	–	–
Ashburnham	–	3,000.00	70,792.80	–	–	1,000.00	2,250.00	64,997.97	–	–	–
Georgetown	–	4,000.00	5,000.00	–	–	–	2,000.00	5,000.00	–	–	–
Charlton	40,000.00	–	45,000.00	–	–	–	–	61,500.00	–	–	–
Wayland	–	–	92.000.00	–	–	4,500.00	–	79,000.00	–	–	–
Hanson	–	–	30,000.00	–	–	1,000.00	–	40,000.00	–	–	–
Williamsburg	4,000.00	–	30,000.00	–	–	1,950.00	–	20,000.00	–	–	–
Harwich	–	–	61,000.00	–	–	1,500.00	–	61,000.00	–	–	–
Southborougb	5,000.00	–	35,000.00	–	–	5,000.00	–	35,000.00	–	–	–
Northfield	–	–	73,000.00	–	–	3,860.00	–	61,000.00	–	–	–
Hull	43,000.00	–	369,000.00	–	–	49,550.00	1,000.00	399,000.00	–	–	–
Stockbridge	–	–	65,000.00	–	–	3,000.00	4,000.00	80,000.00	–	–	–
Northborough	–	–	40,000.00	–	–	–	–	40,000.00	–	–	–
Rutland	3,000.00	–	33,100.00	–	–	2,700.00	1,000.00	29,000.00	–	–	–
Chatham	–	–	20,000.00	–	–	2,900.00	–	20,000.00	–	–	–
Salisbury	–	–	50,000.00	–	–	6,000.00	–	70,000.00	–	–	–
Raynham	–	–	32,000.00	–	–	3,000.00	–	20,000.00	–	–	–
Upton	–	–	14,000.00	–	$224.27	–	–	14,000.00	–	–	658.54
Lunenburg	–	–	10,000.00	–	–	–	–	10,000.00	–	–	–
Hamilton	–	–	70,000.00	–	–	1,000.00	–	80,000.00	–	–	–
West Boylston	–	–	5,000.00	–	–	1,000.00	1,000.00	5,000.00	–	–	–
Colrain	1,500.00	–	25,000.00	–	77.15	–	–	25,000.00	–	–	–
Townsend	–	–	33,000.00	–	200.71	–	–	35,500.00	–	–	712.68
Sturbridge	–	–	35,000.00	–	–	–	–	35,000.00	–	–	–
Sherborn	–	–	50,000.00	–	–	1,000.00	–	47,000.00	–	–	2,484.36

Duxbury	–	–	90,000.00	–	–	12,200.00	–	80,000.00	–	–	–
Dennis	–	–	15,000.00	–	–	1,500.00	–	15,000.00	–	–	–
Freetown	–	–	41,000.00	–	–	5,000.00	–	37,000.00	–	–	–
West Newbury	–	–	31,800.00	–	–	1,000.00	–	34,800.00	–	–	–
Millis	18,500.00	8,400.00	30,000.00	–	–	5,350.00	1,250.00	30,000.00	–	–	–
Essex	4,800.00	–	28,000.00	–	–	2,800.00	–	28,000.00	–	–	–
Cheshire	55,000.00	–	10,000.00	–	–	–	–	13,000.00	–	–	–
Sandwich	–	–	30,000.00	–	–	3,000.00	–	25,000.00	$1,000.00	–	–
Brookfield	–	–	15,000.00	–	–	2,500.00	1,000.00	20,000.00	–	–	–
Shelburne	–	–	20,000.00	–	–	–	–	20,000.00	–	–	–
Sheffield	–	–	7,000.00	–	–	–	–	7,000.00	–	–	37.50
Buckland	–	–	10,000.00	–	–	2,000.00	–	10,000.00	–	–	–
Huntington	–	–	35,000.00	–	–	2,200.00	–	33,000.00	–	–	–
Lakeville	–	–	10,000.00	$3,600.00	–	4,700.00	–	10,000.00	3,600.00	–	–
Marshfield	23,950.00	–	45,000.00	–	–	–	–	60,000.00	–	–	–
Plainville	6,000.00	–	31,000.00	–	–	500.00	1,400.00	33,000.00	–	–	–
Bedford	–	30,000.00	50,000.00	–	–	3,000.00	2,400.00	45,000.00	–	–	–
Pembroke	–	–	10,000.00	–	–	7 000.00	–	25,000.00	–	–	–
Westwood	–	–	10,000.00	–	–	3,000.00	–	10,000.00	–	–	–
Norwell	45,000.00	–	60,000.00	–	–	5,500.00	–	50,000.00	–	–	–
Westminster	–	–	10,000.00	–	$3,766.66	–	–	10,000.00	–	–	–
Nahant	–	–	74,000.00	–	–	4,500.00	–	74,000.00	–	–	–
Sterling	–	1,800.00	5,000.00	–	–	900.00	2,450.00	5,000.00	–	–	–
Newbury	40,049.93	–	19,000.00	–	1,103.14	–	–	19,000.00	–	–	–
Chester	44,000.00	–	37,500.00	–	–	1,250.00	–	38,600.00	–	–	–
Erving	–	–	10,000.00	–	–	4,000.00	–	10,000.00	–	–	–
Sunderland	65,000.00	–	15,000.00	–	–	4,450.00	–	15,000.00	–	–	–
Marion	–	–	65,000.00	–	–	4,500.00	4,000.00	65,000.00	–	–	603.79
North Reading	–	–	49,000.00	–	–	3,850.00	–	36,300.00	–	–	–
West Brookfield	–	–	17,000.00	–	–	–	2,000.00	12,000.00	–	–	–
Littleton	30,000.00	–	26,000.00	–	–	1,000.00	3,000.00	27,000.00	–	–	–
Mattapoisett	4,500.00	–	40,000.00	–	–	3,529.19	4,180.00	40,000.00	–	–	–
Tisbury	–	–	7,000.00	–	–	3,905.00	3,000.00	7,000.00	–	–	–
Rowley	–	–	15,000.00	–	–	500.00	400.00	15,000.00	–	–	–
Russell	35,000.00	–	–	–	–	2,900.00	2,900.00	–	–	–	–
Whately	16,000.00	–	10,000.00	10,000.00	739.00	2,500.00	–	10,000.00	10,000.00	–	1,308.59
Yarmouth	30,000.00	–	25,000.00	–	5,869.52	3,000.00	–	25,000.00	–	–	3,554.04
Middleton	–	–	32,000.00	–	946.05	1,100.00	500.00	33,000.00	–	–	–
Southwick	–	–	34,000.00	–	–	700.00	2,200.00	33,000.00	–	–	–
Edgartown	–	–	13,000.00	–	–	899.90	–	13,000.00	–	–	–

TABLE IV. — *Debt Transactions for 1922 Classified by Character of Obligation* — Continued.

Towns. (Population under 5,000)	Incurred					Cancelled					
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
Lynnfield	–	–	$32,500.00	–	–	$5,500.00	–	$26,500.00	–	–	–
Norfolk	–	–	54,000.00	–	–	–	–	44,000.00	–	–	–
Clarksburg	$3,000.00	–	4,000.00	–	–	500.00	–	4,000.00	–	–	$846.97
Sudbury	–	–	50,400.00	–	–	2,500.00	–	46,500.00	–	–	–
Stow	–	–	25,000.00	–	–	2,500.00	–	25,000.00	–	–	–
Wenham	–	–	30,000.00	–	–	2,500.00	–	30,000.00	–	–	–
Hinsdale	–	–	13,000.00	–	–	–	–	13,000.00	–	–	–
West Stockbridge	–	–	5,000.00	–	–	1,000.00	–	10,000.00	–	–	–
Lanesborough	–	–	–	–	–	980.00	–	–	–	–	–
Oak Bluffs	3,500.00	–	60,000.00	–	–	5,000.00	–	55,000.00	–	–	–
Rochester	2,000.00	–	11,500.00	–	–	–	–	11,500.00	–	–	–
Hubbardston	6,000.00	–	34,000.00	–	–	–	–	31,000.00	–	–	–
Tyngsborough	–	–	25,000.00	–	–	1,600.00	–	17,000.00	–	–	–
Lincoln	–	–	20,000.00	–	–	3,000.00	$1,000.00	21,500.00	–	–	–
Orleans	–	–	–	–	–	–	–	–	–	–	–
New Marlborough	–	–	29,300.00	–	–	–	–	28,000.00	–	–	–
Conway	–	–	10,000.00	–	$958.11	–	–	12,500.00	–	–	2,349.03
Mendon	–	–	13,000.00	–	–	650.00	–	12,000.00	–	–	–
Berkley	–	–	12,000.00	–	–	–	–	14,000.00	–	–	–
Topsfield	–	–	36,000.00	–	–	2,000.00	–	36,000.00	–	–	–
Carver	–	–	40,000.00	–	–	2,350.00	–	50,000.00	–	–	–
Burlington	–	–	30,000.00	–	–	1 000.00	–	38,000.00	–	–	–
Gill	5,000.00	–	8,000.00	–	–	1,000.00	–	7,500.00	$3,000.00	–	–
Ashfield	–	–	22,000.00	–	–	–	–	23,000.00	–	–	–
Berlin	–	–	23,000.00	$7,000.00	–	–	–	21,000.00	–	–	568.63
Dover	–	–	50,000.00	–	–	6,000.00	–	50,000.00	–	–	–
Ashby	23,700.00	–	10,000.00	–	–	–	–	10,000.00	–	–	–
Wellfleet	–	–	22,000.00	–	–	1,500.00	–	27,000.00	–	–	–
Royalston	–	–	21,000.00	–	–	–	–	17,000.00	–	–	–
Southampton	–	–	9,000.00	–	–	500.00	–	9,000.00	–	–	–
Charlemont	–	–	4,000.00	–	–	–	–	4,000.00	–	–	–
Boylston	–	–	15,000.00	–	–	–	1,100.00	15,000.00	–	–	–

Enfield	–	–	20,000.00	–	–	–	–	19,000.00	–	–	–
East Brookfield	–	–	11,500.00	–	–	–	–	16,500.00	–	–	–
Granby	–	–	5,000.00	–	–	–	–	5,000.00	–	–	–
Brimfield	–	–	21,000.00	–	–	–	–	27,000.00	–	–	–
Bernardston	8,000.00	–	4,500.00	–	–	2,000.00	–	4,500.00	–	–	–
Bolton	–	–	17,000.00	–	–	200.00	–	19,000.00	–	–	–
Leverett	–	–	2,000.00	–	–	–	–	2,000.00	–	–	–
Brewster	–	–	19,000.00	–	–	–	–	21,000.00	–	–	–
Princeton	–	–	19,000.00	–	–	4,000.00	1,000.00	19,000.00	–	–	–
Becket	–	–	11,500.00	–	327.92	–	–	15,850.00	–	–	151.01
Granville	–	–	8,000.00	–	–	–	–	4,000.00	–	–	922.08
Petersham	–	–	10,000.00	–	–	–	–	10,000.00	–	–	–
Hampden	–	–	6,500.00	–	–	500.00	–	6,500.00	–	–	–
Dana	–	–	14,500.00	–	–	650.00	925.00	15,000.00	–	–	–
Boxford	–	–	10,000.00	–	–	–	–	10,000.00	–	–	–
Halifax	–	–	18,000.00	–	–	2,500.00	–	20,000.00	–	–	–
Richmond	–	–	7,000.00	–	–	–	–	7,000.00	–	–	–
Truro	–	–	9,000 00	–	–	–	–	7,000.00	–	–	–
New Salem	–	–	4,000.00	–	–	–	–	4,000.00	–	–	–
Pelham	–	–	7,500.00	–	–	700.00	–	7,000.00	–	–	–
Cummington	–	–	8,000.00	–	–	–	–	9,000.00	–	–	–
Paxton	3,700.00	$316.00	10,200.00	–	–	400.00	1,100.00	11,850.00	–	–	–
Blandford	8,500.00	–	10,500.00	19,000.00	–	1,160.00	–	6,500 00	8,000.00	–	3,826.02
Oakham	–	–	3,500.00	–	–	–	–	3,500.00	–	–	–
Plympton	–	–	13,500.00	–	–	3,200.00	–	12,500.00	–	–	–
Hancock	–	–	4,500.00	–	–	–	–	4,500.00	–	–	–
Carlisle	–	–	15,000.00	–	–	1,000.00	–	14,000.00	–	–	1,558.60
Sandisfield	–	–	3,000.00	–	–	350.00	–	3,000.00	–	–	–
Chesterfield	–	–	–	–	–	–	–	–	–	–	–
Egremont	3,125.00	–	3,500.00	–	–	–	–	3,500.00	–	–	–
Savoy	–	–	10,500.00	–	–	800.00	–	5,000.00	–	–	2,200.01
Eastham	1,000.00	–	6,000.00	1,950.00	–	675.00	–	–	–	–	–
Wales	–	–	10,000.00	–	–	–	–	6,000.00	–	–	–
Worthington	–	–	6,500.00	–	–	–	–	8,000.00	–	–	–
Windsor	–	–	6,000.00	–	–	–	–	6,000.00	–	–	–
Greenwich	–	–	3,500.00	–	–	–	–	3,500.00	–	$50.00	–
New Braintree	–	–	10,500.00	–	–	–	–	11,000.00	–	–	–
Hawley	–	–	7,342.00	–	–	–	–	5,342.00	–	–	–
Otis	–	–	3,500.00	–	–	500.00	–	3,500.00	–	–	–
Phillipston	–	–	7,800.00	–	–	–	–	8,000.00	–	–	–

TABLE IV. — *Debt Transactions for 1922 Classified by Character of Obligation* — Concluded.

Towns. (Population under 5,000)	Incurred					Cancelled					
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
Dunstable	–	–	$5,000.00	–	–	–	$250.00	$5,000.00	–	–	–
Wendell	–	–	2,500.00	–	–	–	–	2,500.00	–	–	–
West Tisbury	–	–	–	–	–	–	–	–	–	–	$11.34
Rowe	–	–	3,500.00	–	–	$150.00	–	3,500.00	–	–	–
Plainfield	–	–	–	–	$3,856.00	100.00	–	1,200.00	–	–	3,299.57
Leyden	–	–	6,050.00	–	168.33	270.00	–	6,050.00	–	–	–
Warwick	$2,000.00	–	7,000.00	–	–	–	–	8,000.00	–	–	–
Heath	–	–	3,000.00	–	1,295.35	–	–	2,000.00	–	–	1,332.15
Westhampton	–	–	–	–	–	–	–	–	–	–	–
Boxborough	–	–	8,000.00	–	–	–	–	10,000.00	–	–	–
Florida	–	–	8,000.00	–	–	–	–	8,000.00	–	–	23.75
Monterey	–	–	2,000.00	–	–	200.00	–	2,000.00	–	–	–
Middlefield	9,000.00	–	3,000.00	–	–	–	–	3,000.00	–	–	–
Tyringham	–	–	7,500.00	–	–	–	–	8,500.00	–	–	–
Alford	–	–	600.00	–	219.82	–	–	500.00	–	–	83.08
Mashpee	–	–	11,500.00	–	–	700.00	–	10,500.00	–	–	–
Shutesbury	–	–	–	–	–	–	–	–	–	–	–
Chilmark	6,000.00	–	3,380.84	$14,136.42	–	–	–	3,380.84	$14,136.42	–	–
Washington	–	–	2,000.00	–	–	–	–	2,000.00	–	–	–
Prescott	–	–	2,300.00	–	–	–	–	2,500.00	–	–	–
Montgomery	–	–	2,000.00	–	–	130.00	–	2,000.00	–	–	–
Goshen	6,500.00	–	5,000.00	–	2,764.38	–	–	5,000.00	–	–	1,305.90
Tolland	–	–	–	–	–	–	–	–	–	–	–
Monroe	–	–	–	–	–	–	–	–	–	–	–
Holland	–	–	–	–	–	–	–	–	–	–	–
Peru	–	–	2,000.00	–	–	–	–	2,000.00	–	–	–
Gay Head	–	–	800.00	–	–	–	–	800.00	–	–	–
Gosnold	–	$3,000.00	3,000.00	–	–	–	–	3,000.00	–	–	–
New Ashford	–	–	300.00	–	282.82	100.00	–	300.00	–	–	–
Mount Washington	–	–	–	–	–	–	–	–	–	–	–
242 Towns	**$1,698,024.93**	**$135,266.00**	**$8,972,240.64**	**$89,686.42**	**$28,981.34**	[1] **$683,695.93**	**$225,971.67**	**$8,851,045.81**	**$78,886.42**	**$50.00**	**$37,109.97**

[1] Includes $350 cemetery loan.

TABLE V. — *Sinking and Loan Fund Payments to the State — 1922.*

TOWNS. (Population under 5,000)	AGGREGATES	Grade Crossings	METROPOLITAN			
			Totals	Sewer	Park	Water
Cohasset	$7.11	–	$7.11	–	$7.11	–
Weston	654.29	–	654.29	–	654.29	–
Hull	562.72	–	562.72	–	562.72	–
Westwood	122.07	–	122.07	–	122.07	–
Nahant	648.27	–	648.27	–	205.74	$442.53
Dover	134.49	–	134.49	–	134.49	–
Totals	**$2,128.95**	–	**$2,128.95**	–	**$1,686.42**	**$442.53**

The following towns under 5,000 population made no sinking and loan fund payments in 1922 to the State on account of grade crossings. These towns are not in the Metropolitan sewer, park or water systems.

Acton
Acushnet
Alford
Ashburnham
Ashby
Ashfield
Ashland
Auburn
Avon
Ayer
Barnstable
Barre
Becket
Bedford
Belchertown
Bellingham
Berkley
Berlin
Bernardston
Billerica
Blackstone
Blandford
Bolton
Bourne
Boxborough
Boxford
Boylston
Brewster
Brimfield
Brookfield
Buckland
Burlington
Carlisle
Carver
Charlemont
Charlton
Chatham
Cheshire
Chester
Chesterfield
Chilmark
Clarksburg
Colrain
Conway
Cummington
Dalton
Dana
Deerfield
Dennis
Dighton
Douglas
Dudley
Dunstable
Duxbury
East Bridgewater
East Brookfield
Eastham
East Longmeadow
Edgartown
Egremont
Enfield
Erving
Essex
Falmouth
Florida
Foxborough
Freetown
Gay Head
Georgetown
Gill
Goshen
Gosnold
Granby
Granville
Greenwich
Groton
Groveland
Hadley
Halifax
Hamilton
Hampden
Hancock
Hanover
Hanson
Hardwick
Harvard
Harwich
Hatfield
Hawley
Heath
Hinsdale
Holbrook
Holden
Holland
Holliston
Hopedale
Hopkinton
Hubbardston
Huntington
Kingston
Lakeville
Lancaster
Lanesborough
Lee
Leicester
Lenox
Leverett
Leyden
Lincoln
Littleton
Longmeadow
Lunenburg
Lynnfield
Manchester
Marion
Marshfield
Mashpee
Mattapoisett
Medfield
Medway
Mendon
Merrimac
Middlefield
Middleton
Millis
Millville
Monroe
Monson
Monterey
Montgomery
Mount Washington
Nantucket
New Ashford
New Braintree
Newbury
New Marlborough
New Salem
Norfolk
Northborough
North Brookfield
Northfield
North Reading
Norton
Norwell
Oak Bluffs
Oakham
Orleans
Otis
Oxford
Paxton
Pelham
Pembroke
Pepperell
Peru
Petersham
Phillipston
Plainfield
Plainville
Plympton
Prescott
Princeton
Provincetown
Randolph
Raynham
Rehoboth
Richmond
Rochester
Rockport
Rowe
Rowley
Royalston
Russell
Rutland
Salisbury
Sandisfield
Sandwich
Savoy
Scituate
Seekonk
Sharon
Sheffield
Shelburne
Sherborn
Shirley
Shrewsbury
Shutesbury
Somerset
Southampton
Southborough
Southwick
Sterling
Stockbridge
Stow
Sturbridge
Sudbury
Sunderland
Sutton
Swansea
Templeton
Tewksbury
Tisbury
Tolland
Topsfield
Townsend
Truro
Tyngsborough
Tyringham
Upton
Wales
Wareham
Warren
Warwick
Washington
Wayland
Wellfleet
Wendall
Wenham
West Boylston
West Bridgewater
West Brookfield
Westford
Westhampton
Westminster
West Newbury
Westport
West Stockbridge
West Tisbury
Whately
Willbraham
Williamsburg
Williamstown
Wilmington
Windsor
Worthington
Wrentham
Yarmouth

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1922.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Barnstable	$17,000.00	$17,000.00	–	–	100.0	–	–
Monson	5,000.00	5,000.00	–	–	100.0	–	–
Randolph	8,100.00	8,100.00	–	–	100.0	–	–
Tewksbury	7,000.00	7,000.00	–	–	100.0	–	–
Wareham	34,000.00	34,000.00	–	–	100.0	–	–
Blackstone	5,000.00	5,000.00	–	–	100.0	–	–
Provincetown	6,700.00	6,700.00	–	–	100.0	–	–
Foxborough	4,000.00	4,000.00	–	–	100.0	–	–
Lee	6,550.00	6,550.00	–	–	100.0	–	–
Templeton	2,716.67	2,716.67	–	–	100.0	–	–
Auburn	2,955.00	2,955.00	–	–	100.0	–	–
Rockport	14,000.00	14,000.00	–	–	100.0	–	–
Oxford	6,435.00	6,435.00	–	–	100.0	–	–
Shrewsbury	13,650.00	13,650.00	–	–	100.0	–	–
Dudley	6,000.00	6,000.00	–	–	100.0	–	–
Billerica	16,300.00	14,500.00	$1,800.00	–	89.0	11.0	–
Leicester	5,875.00	5,875.00	–	–	100.0	–	–
Medfield	3,000.00	3,000.00	–	–	100.0	–	–
Somerset	9,800.00	9,800.00	–	–	100.0	–	–
Falmouth	23,500.00	23,500.00	–	–	100.0	–	–
East Bridgewater	20,123.28	20,123.28	–	–	100.0	–	–
Warren	5,550.00	5,550.00	–	–	100.0	–	–
Barre	1,000.00	1,000.00	–	–	100.0	–	–
Westford	4,700.00	4,700.00	–	–	100.0	–	–
Holbrook	7,100.00	7,100.00	–	–	100.0	–	–
Westport	22,150.00	22,150.00	–	–	100.0	–	–
Hardwick	11,500.00	11,500.00	–	–	100.0	–	–
Acushnet	4,750.00	4,750.00	–	–	100.0	–	–
Ayer	12,050.00	12,050.00	–	–	100.0	–	–
Holden	4,200.00	4,200.00	–	–	100.0	–	–
Medway	7,000.00	7,000.00	–	–	100.0	–	–
West Bridgewater	8,700.00	8,700.00	–	–	100.0	–	–
Seekonk	3,000.00	3,000.00	–	–	100.0	–	–
Wrentham	2,700.00	2,700.00	–	–	100.0	–	–
Deerfield	2,000.00	2,000.00	–	–	100.0	–	–
Nantucket	6,000.00	6,000.00	–	–	100.0	–	–
Hadley	10,460.00	[1]10,460.00	–	–	100.0	–	–
Holliston	1,750.00	1,750.00	–	–	100.0	–	–
Lenox	5,000.00	5,000.00	–	–	100.0	–	–
Hatfield	7,918.00	7,000.00	918.00	–	88.4	11.6	–
Groveland	5,650.00	5,650.00	–	–	100.0	–	–
Cohasset	9,007.11	9,000.00	–	$7.11	99.9	–	0.1
Longmeadow	21,100.00	21,100.00	–	–	100.0	–	–
North Brookfield	3,000.00	3,000.00	–	–	100.0	–	–
Wilmington	2,650.00	2,650.00	–	–	100.0	–	–
Sutton	900.00	900.00	–	–	100.0	–	–
Hanover	6,500.00	6,500.00	–	–	100.0	–	–
Dighton	9,200.00	9,200.00	–	–	100.0	–	–
Harvard	1,000.00	1,000.00	–	–	100.0	–	–
Scituate	11,848.56	11,848.56	–	–	100.0	–	–
Bourne	15,950.00	15,950.00	–	–	100.0	–	–
Kingston	6,500.00	6,500.00	–	–	100.0	–	–
Pepperell	9,000.00	[2]9,000.00	–	–	100.0	–	–
Sharon	18,000.00	18,000.00	–	–	100.0	–	–
Manchester	14,000.00	14,000.00	–	–	100.0	–	–
Lancaster	5,000.00	5,000.00	–	–	100.0	–	–
Norton	3,650.00	3,650.00	–	–	100.0	–	–
East Longmeadow	4,500.00	4,500.00	–	–	100.0	–	–
Swansea	1,000.00	1,000.00	–	–	100.0	–	–
Hopkinton	2,400.00	2,000.00	400.00	–	83.3	16.7	–
Ashland	6,500.00	6,500.00	–	–	100.0	–	–
Weston	7,654.29	7,000.00	–	654.29	91.5	–	8.5
Shirley	500.00	500.00	–	–	100.0	–	–
Millville	5,100.00	5,100.00	–	–	100.0	–	–
Groton	17,500.00	17,500.00	–	–	100.0	–	–
Douglas	3,000.00	3,000.00	–	–	100.0	–	–
Avon	2,000.00	2,000.00	–	–	100.0	–	–
Merrimac	4,350.00	4,350.00	–	–	100.0	–	–
Acton	6,750.00	6,750.00	–	–	100.0	–	–
Bellingham	3,100.00	3,100.00	–	–	100.0	–	–
Ashburnham	3,250.00	3,250.00	–	–	100.0	–	–
Georgetown	2,000.00	2,000.00	–	–	100.0	–	–
Wayland	4,500.00	4,500.00	–	–	100.0	–	–
Hanson	1,000.00	1,000.00	–	–	100.0	–	–
Williamsburg	2,950.00	1,950.00	1,000.00	–	66.1	33.9	–
Harwich	1,500.00	1,500.00	–	–	100.0	–	–
Southborough	5,000.00	5,000.00	–	–	100.0	–	–
Northfield	3,860.00	3,860.00	–	–	100.0	–	–
Hull	41,912.72	38,850.00	2,500.00	562.72	92.7	6.0	1.3
Stockbridge	7,000.00	7,000.00	–	–	100.0	–	–
Rutland	3,700.00	3,700.00	–	–	100.0	–	–

[1] Includes $960 paid county of Hampden on account of Connecticut River Bridge.
[2] Serial loans amounting to $500 were paid from proceeds of sale of electric light plant.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1922 —* Continued.

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Chatham	$2,900.00	$2,900.00	–	–	100.0	–	–
Salisbury	6,000.00	6,000.00	–	–	100.0	–	–
Raynham	3,000.00	3,000.00	–	–	100.0	–	–
Hamilton	1,000.00	1,000.00	–	–	100.0	–	–
West Boylston	2,000.00	2,000.00	–	–	100.0	–	–
Sherborn	1,000.00	1,000.00	–	–	100.0	–	–
Duxbury	12,200.00	12,200.00	–	–	100.0	–	–
Dennis	1,500.00	1,500.00	–	–	100.0	–	–
Freetown	5,000.00	5,000.00	–	–	100.0	–	–
West Newbury	1,000.00	1,000.00	–	–	100.0	–	–
Millis	7,342.60	6,600.00	$742.60	–	89.9	10.1	–
Essex	2,800.00	2,800.00	–	–	100.0	–	–
Sandwich	3,000.00	3,000.00	–	–	100.0	–	–
Brookfield	3,500.00	3,500.00	–	–	100.0	–	–
Buckland	2,275.00	2,000.00	275.00	–	87.9	12.1	–
Huntington	2,200.00	2,200.00	–	–	100.0	–	–
Lakeville	4,700.00	4,700.00	–	–	100.0	–	–
Marshfield	2,000.00	[1] 2,000.00	–	–	100.0	–	–
Plainville	1,900.00	1,900.00	–	–	100.0	–	–
Bedford	5,400.00	5,400.00	–	–	100.0	–	–
Pembroke	3,000.00	[2] 3,000.00	–	–	100.0	–	–
Westwood	3,122.07	3,000.00	–	$122.07	96.1	–	3.9
Norwell	7,500.00	[3] 7,500.00	–	–	100.0	–	–
Nahant	5,148.27	4,500.00	–	648.27	87.4	–	12.6
Sterling	3,350.00	3,350.00	–	–	100.0	–	–
Chester	1,250.00	1,250.00	–	–	100.0	–	–
Erving	4,000.00	4,000.00	–	–	100.0	–	–
Sunderland	4,450.00	4,450.00	–	–	100.0	–	–
Marion	8,500.00	8,500.00	–	–	100.0	–	–
North Reading	3,850.00	3,850.00	–	–	100.0	–	–
West Brookfield	2,000.00	2,000.00	–	–	100.0	–	–
Littleton	4,000.00	4,000.00	–	–	100.0	–	–
Mattapoisett	7,709.19	7,709.19	–	–	100.0	–	–
Tisbury	6,905.00	6,905.00	–	–	100.0	–	–
Rowley	900.00	900.00	–	–	100.0	–	–
Russell	5,800.00	5,800.00	–	–	100.0	–	–
Whately	2,500.00	2,500.00	–	–	100.0	–	–
Yarmouth	3,000.00	3,000.00	–	–	100.0	–	–
Middleton	1,600.00	1,600.00	–	–	100.0	–	–
Southwick	2,900.00	2,900.00	–	–	100.0	–	–
Edgartown	899.90	899.90	–	–	100.0	–	–
Lynnfield	4,500.00	[4] 4,500.00	–	–	100.0	–	–
Clarksburg	500.00	500.00	–	–	100.0	–	–
Sudbury	2,500.00	2,500.00	–	–	100.0	–	–
Stow	2,500.00	2,500.00	–	–	100.0	–	–
Wenham	2,500.00	2,500.00	–	–	100.0	–	–
West Stockbridge	1,000.00	1,000.00	–	–	100.0	–	–
Lanesborough	980.00	980.00	–	–	100.0	–	–
Oak Bluffs	5,000.00	5,000.00	–	–	100.0	–	–
Tyngsborough	1,600.00	1,600.00	–	–	100.0	–	–
Lincoln	2,500.00	[5] 1,000.00	1,500.00	–	40.0	60.0	–
Mendon	650.00	650.00	–	–	100.0	–	–
Topsfield	2,000.00	2,000.00	–	–	100.0	–	–
Carver	2,350.00	2,350.00	–	–	100.0	–	–
Burlington	1,000.00	1,000.00	–	–	100.0	–	–
Gill	1,000.00	1,000.00	–	–	100.0	–	–
Dover	6,134.49	6,000.00	–	134.49	97.8	–	2.2
Wellfleet	1,500.00	1,500.00	–	–	100.0	–	–
Southampton	500.00	500.00	–	–	100.0	–	–
Boylston	1,100.00	1,100.00	–	–	100.0	–	–
Bernardston	2,000.00	2,000.00	–	–	100.0	–	–
Bolton	200.00	200.00	–	–	100.0	–	–
Princeton	5,000.00	5,000.00	–	–	100.0	–	–
Hampden	500.00	500.00	–	–	100.0	–	–
Dana	1,575.00	1,575.00	–	–	100.0	–	–
Halifax	2,500.00	2,500.00	–	–	100.0	–	–
Pelham	700.00	700.00	–	–	100.0	–	–
Paxton	1,500.00	1,500.00	–	–	100.0	–	–
Blandford	1,160.00	1,160.00	–	–	100.0	–	–

[1] Paid county of Plymouth on account of Union Bridge.

[2] Serial loans amounting to $4,000 were paid from reimbursements from county for highway construction.

[3] Includes $2,000 paid county of Plymouth on account of Union Bridge.

[4] Serial loans amounting to $1,000 were paid from investment fund.

[5] Serial loans amounting to $3,000 were paid from investment fund.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1922 —* Concluded.

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Plympton	$3,200.00	$3,200.00	–	–	100.0	–	–
Carlisle	352.88	352.88	–	–	100.0	–	–
Sandisfield	350.00	350.00	–	–	100.0	–	–
Savoy	800.00	800.00	–	–	100.0	–	–
Eastham	675.00	675.00	–	–	100.0	–	–
Greenwich	50.00	50.00	–	–	100.0	–	–
Otis	500.00	500.00	–	–	100.0	–	–
Dunstable	250.00	250.00	–	–	100.0	–	–
Rowe	150.00	150.00	–	–	100.0	–	–
Plainfield	100.00	100.00	–	–	100.0	–	–
Leyden	270.00	270.00	–	–	100.0	–	–
Monterey	200.00	200.00	–	–	100.0	–	–
Mashpee	700.00	700.00	–	–	100.0	–	–
Montgomery	130.00	130.00	–	–	100.0	–	–
New Ashford	100.00	100.00	–	–	100.0	–	–
Totals	**$845,095.03**	**$833,830.48**	**$9,135.60**	**$2,128.95**	**98.7**	**1.1**	**0.2**

The following towns showed no payment on account of funded or fixed debt: —

Alford	East Brookfield	Monroe	Shelburne
Ashby	Egremont	Mount Washington	Shutesbury
Ashfield	Enfield	New Braintree	Sturbridge
Becket	Florida	Newbury	Tolland
Belchertown	Gay Head	New Marlborough	Townsend
Berkley	Goshen	New Salem	Truro
Berlin	Gosnold	Norfolk	Tyringham
Boxborough	Granby	Northborough	Upton
Boxford	Granville	Oakham	Wales
Brewster	Hancock	Orleans	Warwick
Brimfield	Hawley	Peru	Washington
Charlemont	Heath	Petersham	Wendell
Charlton	Hinsdale	Phillipston	Westhampton
Cheshire	Holland	Prescott	Westminster
Chesterfield	Hopedale	Rehoboth	West Tisbury
Chilmark	Hubbardston	Richmond	Wilbraham
Colrain	Leverett	Rochester	Williamstown
Conway	Lunenburg	Royalston	Windsor
Cummington	Middlefield	Sheffield	Worthington
Dalton			

DIVISION C

CASH BALANCES

TABLE VII. *Cash Balances.*

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1922						CASH AT END OF 1922					
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Barnstable	$36,403.29	$36,403.29	–	–	–	–	$22,527.14	$22,527.14	–	–	–	–
Monson	6,458.36	6,458.36	–	–	–	–	5,374.10	5,374.10	–	–	–	–
Randolph	12,113.27	12,045.74	$67.53	–	–	–	6,892.10	6,855.21	$36.89	–	–	–
Tewksbury	3,998.65	3,998.65	–	–	–	–	5,663.44	5,663.44	–	–	–	–
Wareham	84,960.75	84,960.75	–	–	–	–	83,172.90	83,172.90	–	–	–	–
Blackstone	3,591.02	3,591.02	–	–	–	–	1,093.04	1,093.04	–	–	–	–
Provincetown	5,817.09	5,817.09	–	–	–	–	1,755.63	1,755.63	–	–	–	–
Foxborough	11,935.57	11,935.57	–	–	–	–	16,508.55	16,508.55	–	–	–	–
Lee	4,277.90	4,277.90	–	–	–	–	9,095.79	9,095.79	–	–	–	–
Templeton	31,885.74	31,885.74	–	–	–	–	58,912.09	58,912.09	–	–	–	–
Auburn	13,184.57	13,053.72	–	$130.85	–	–	20,098.96	19,953.93	–	$145.03	–	–
Rockport	17,383.51	14,595.45	–	–	$2,788.06	–	10,233.83	8,338.84	–	–	$1,894.99	–
Oxford	21,121.94	20,682.71	–	–	439.23	–	70,438.21	69,915.87	–	–	522.34	–
Dalton	12,699.77	11,855.64	–	477.50	366.63	–	13,477.89	11,112.17	–	838.58	1,527.14	–
Shrewsbury	21,606.69	21,294.27	–	208.63	103.79	–	150,171.53	149,726.86	–	208.63	236.04	–
Williamstown	9,467.44	9,467.44	–	–	–	–	1,454.77	1,454.77	–	–	–	–
Dudley	5,704.44	5,704.44	–	–	–	–	10,308.71	10,308.71	–	–	–	–
Billerica	9,861.94	9,861.94	–	–	–	–	16,127.17	16,127.17	–	–	–	–
Leicester	1,179.22	1,179.22	–	–	–	–	3,298.41	3,298.41	–	–	–	–
Medfield	7,862.95	7,820.45	–	42.50	–	–	10,997.29	10,830.06	–	167.23	–	–
Somerset	2,084.70	2,084.70	–	–	–	–	7,762.04	7,762.04	–	–	–	–
Falmouth	43,513.81	42,221.31	–	247.83	944.67	$100.00	44,770.66	43,486.29	–	306.23	878.14	$100.00
East Bridgewater	16,062.09	15,821.47	–	–	240.62	–	26,313.36	25,940.87	–	–	372.49	–
Warren	12,457.00	12,457.00	–	–	–	–	12,112.71	12,112.71	–	–	–	–
Barre	10,689.22	10,689.22	–	–	–	–	51,168.92	51,168.92	–	–	–	–
Westford	1,853.32	1,025.14	–	349.58	478.60	–	9,400.21	8,339.14	–	430.73	630.34	–
Holbrook	12,605.44	11,222.10	70.02	–	1,313.32	–	11,730.29	9,188.78	1,505.67	–	997.31	38.53
Westport	8,329.90	6,328.89	–	2,001.01	–	–	17,898.22	15,656.96	–	2,241.26	–	–
Hardwick	22,053.29	16,008.44	–	–	6,044.85	–	22,043.68	15,361.57	–	4.54	6,677.57	–
Acushnet	3,488.95	2,804.91	–	–	–	684.04	2,859.70	2,859.70	–	–	–	–
Ayer	5,599.34	5,599.34	–	–	–	–	622.54	622.54	–	–	–	–
Holden	5,949.05	5,949.05	–	–	–	–	14,711.21	14,711.21	–	–	–	–

Medway	15,717.53	15,717.53	–	–	–	–	10,073.22	10,073.22	–	–	–	–
West Bridgewater	8,464.58	8,464.58	–	–	–	–	13,492.31	13,492.31	–	–	–	–
Seekonk	3,581.76	3,581.76	–	–	–	–	10,271.11	10,271.11	–	–	–	–
Wrentham	9,069.39	9,069.39	–	–	–	–	12,929.58	12,700.33	–	–	229.25	–
Deerfield	14,935.71	14,935.59	–	.12	–	–	33,378.21	33,378.09	–	.12	–	–
Nantucket	12.30	12.30	–	–	–	–	13,405.44	13,405.44	–	–	–	–
Hadley	3,058.82	3,058.82	–	–	–	–	16,438.58	15,438.58	–	–	1,000.00	–
Wilbraham	11,849.67	11,849.67	–	–	–	–	3,936.47	3,936.47	–	–	–	–
Hopedale	95,026.79	94,933.73	–	–	93.06	–	90,964.70	90,464.99	–	–	499.71	–
Holliston	7,310.35	7,310.35	–	–	–	–	24,226.28	24,226.28	–	–	–	–
Lenox	12,596.04	12,596.04	–	–	–	–	12,469.16	12,469.16	–	–	–	–
Hatfield	14,358.01	11,325.63	3,000.00	32.38	–	–	13,779.60	13,745.22	–	34.38	–	–
Groveland	8,322.86	8,322.86	–	–	–	–	2,549.72	2,549.72	–	–	–	–
Cohasset	4,672.39	4,249.18	–	–	423.21	–	7,318.93	7,082.58	–	–	236.35	–
Longmeadow	124,251.78	123,205.96	919.72	–	–	126.10	26,431.23	23,707.06	793.39	–	–	1,930.78
North Brookfield	5,329.53	5,329.53	–	–	–	–	9,123.53	9,123.53	–	–	–	–
Wilmington	2,213.05	2,099.19	–	–	113.86	–	17,211.44	17,030.69	–	–	180.75	–
Sutton	5,436.34	5,426.14	–	–	.20	10.00	10,374.74	10,374.57	–	–	.17	–
Hanover	428.02	211.87	–	100.00	116.15	–	1,935.67	1,758.77	–	100.00	76.90	–
Dighton	12,837.64	12,835.09	–	2.55	–	–	13,962.30	13,956.99	–	5.31	–	–
Harvard	8,121.23	7,207.09	48.05	253.22	612.87	–	10,429.57	8,674.58	97.20	703.19	954.60	–
Scituate	3,460.15	3,460.15	–	–	–	–	38,707.15	38,707.15	–	–	–	–
Bourne	26,468.58	26,468.58	–	–	–	–	28,414.74	28,414.74	–	–	–	–
Kingston	13,114.92	7,041.81	–	342.43	5,667.68	63.00	12,100.04	6,177.90	–	129.13	5,730.01	63.00
Pepperell	4,620.82	4,325.31	–	–	167.72	127.79	10,217.17	9,905.29	–	–	178.95	132.93
Sharon	12,363.46	12,216.48	–	–	–	146.98	20,003.22	19,855.24	–	–	–	147.98
Manchester	46,073.17	45,855.35	127.50	4.24	86.08	–	41,925.06	41,647.49	127.50	10.86	84.81	54.40
Lancaster	6,932.33	6,932.33	–	–	–	–	15,246.30	15,223.80	–	–	22.50	–
Norton	13,886.66	13,886.66	–	–	–	–	13,307.08	13,085.33	–	–	221.75	–
East Longmeadow	36,861.35	18,361.35	–	–	18,500.00	–	9,655.74	2,220.27	–	–	7,399.19	36.28
Swansea	1,799.69	1,556.31	–	–	243.38	–	19,031.65	18,751.65	–	–	280.00	–
Hopkinton	1,565.09	1,196.03	–	364.26	4.80	–	18,733.41	18,362.15	–	353.21	18.05	–
Ashland	1,440.49	1,440.49	–	–	–	–	8,198.45	8,198.45	–	–	–	–
Weston	24,089.37	23,123.31	–	–	966.06	–	41,070.57	40,125.20	–	–	945.37	–
Shirley	5,289.33	5,289.33	–	–	–	–	19,512.78	19,512.78	–	–	–	–
Millville	5,697.46	5,697.46	–	–	–	–	12,201.29	12,201.29	–	–	–	–
Groton	6,333.57	5,371.79	–	–	691.22	270.56	4,704.87	3,706.85	–	–	730.97	267.05
Douglas	5,443.33	5,441.21	–	2.12	–	–	19,371.81	19,369.69	–	2.12	–	–
Avon	2,710.52	2,710.52	–	–	–	–	4,150.68	4,150.68	–	–	–	–
Merrimac	17,938.85	17,938.85	–	–	–	–	32,799.94	32,799.94	–	–	–	–

TABLE VII. — *Cash Balances* — Continued.

Towns. (Population under 5,000)	Cash at Beginning of 1922						Cash at End of 1922					
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Acton	$1,148.40	–	$930.08	–	$218.32	–	$2,037.48	$1,545.94	$304.47	–	$187.07	–
Bellingham	6,528.16	$6,528.16	–	–	–	–	7,950.03	7,950.03	–	–	–	–
Rehoboth	9,779.42	9,779.42	–	–	–	–	28,099.86	28,099.86	–	–	–	–
Belchertown	14,625.66	13,588.63	–	$127.79	909.24	–	36,537.47	35,414.11	–	$244.37	878.99	–
Ashburnham	5,351.71	5,351.30	.41	–	–	–	9,486.81	9,441.40	45.41	–	–	–
Georgetown	12,897.25	12,897.25	–	–	–	–	18,400.32	18,385.32	–	–	–	$15.00
Charlton	16,289.01	16,015.42	–	8.61	264.98	–	27,157.63	26,966.14	–	.01	191.48	–
Wayland	365.53	–	–	190.28	175.25	–	17,847.38	17,071.58	–	600.55	175.25	–
Hanson	13,009.90	12,812.76	–	197.14	–	–	16,875.04	16,629.25	–	245.79	–	–
Williamsburg	5,062.31	5,062.31	–	–	–	–	15,003.47	14,270.69	–	–	732.78	–
Harwich	1,741.73	1,580.15	–	161.58	–	–	4,599.30	4,433.72	–	165.58	–	–
Southborough	18,128.16	17,000.54	628.76	319.23	179.63	–	31,019.49	29,429.53	949.85	385.80	254.31	–
Northfield	17,480.88	17,460.88	–	–	20.00	–	24,211.33	24,181.33	–	–	30.00	–
Hull	196,798.96	164,105.96	27,707.25	–	–	$4,985.75	82,620.82	59,000.98	16,282.98	–	–	7,336.86
Stockbridge	924.87	291.52	–	114.88	518.47	–	62.15	62.15	–	–	–	–
Northborough	13,739.04	13,570.26	–	–	168.78	–	20,907.90	20,577.28	–	–	330.62	–
Rutland	227.09	227.09	–	–	–	–	804.10	804.10	–	–	–	–
Chatham	4,451.36	4,451.36	–	–	–	–	651.27	651.27	–	–	–	–
Salisbury	41,907.40	41,529.90	–	–	377.50	–	19,393.26	19,019.78	–	–	373.48	–
Raynham	1,375.89	1,375.89	–	–	–	–	11,819.81	11,819.81	–	–	–	–
Upton	9.18	9.18	–	–	–	–	33.75	33.75	–	–	–	–
Lunenburg	7,150.56	7,150.56	–	–	–	–	11,348.69	11,348.69	–	–	–	–
Hamilton	18,634.26	18,531.82	–	–	59.63	42.81	17,876.80	17,708.08	–	–	125.91	42.81
West Boylston	25,426.07	24,877.04	–	549.03	–	–	25,703.87	25,296.95	–	406.92	–	–
Colrain	3,231.29	3,231.29	–	–	–	–	8,852.10	8,852.10	–	–	–	–
Townsend	7,138.46	6,995.18	–	29.85	113.43	–	10,370.17	10,230.15	–	57.35	82.67	–
Sturbridge	2,815.28	2,214.37	–	565.88	35.03	–	7,149.55	6,527.40	–	565.87	56.28	–
Sherborn	2,689.07	237.25	–	–	2,451.82	–	8,162.33	7,295.49	–	–	866.84	–
Duxbury	10,930.24	10,930.24	–	–	–	–	25,382.27	25,382.27	–	–	–	–
Dennis	9,513.19	9,455.59	–	–	57.60	–	10,735.61	10,661.56	–	–	74.05	–
Freetown	11,778.49	11,778.49	–	–	–	–	13,088.14	12,503.13	–	–	–	585.01
West Newbury	1,572.62	1,468.73	–	–	103.89	–	1,068.21	937.84	–	–	130.37	–

Millis	10,874.25	10,874.25	–	–	–	–	18,197.10	18,197.10	–	–	–	–
Essex	5,309.08	5,298.30	–	–	10.78	–	3,211.82	2,347.46	–	–	54.08	810.28
Cheshire	6,968.27	6,950.97	–	17.30	–	–	45,352.80	45,320.37	–	32.43	–	–
Sandwich	15,957.38	15,957.38	–	–	–	–	29,185.65	29,185.65	–	–	–	–
Brookfield	1,378.51	1,235.86	–	–	142.65	–	2,393.12	2,014.67	–	.10	378.35	–
Shelburne	1,199.46	1,199.46	–	–	–	–	5,503.40	5,503.40	–	–	–	–
Sheffield	4,375.17	4,337.00	–	38.17	–	–	8,146.97	8,134.51	–	12.46	–	–
Buckland	12,592.32	12,592.32	–	–	–	–	17,374.34	17,374.34	–	–	–	–
Huntington	3,620.40	3,455.63	–	–	164.77	–	5,319.67	5,318.43	–	–	1.24	–
Lakeville	9,952.76	9,952.76	–	–	–	–	12,553.44	12,553.44	–	–	–	–
Marshfield	8,477.13	8,477.13	–	–	–	–	15,917.64	15,917.64	–	–	–	–
Plainville	97.31	97.31	–	–	–	–	4,150.11	4,150.11	–	–	–	–
Bedford	21,960.20	21,065.51	–	400.00	494.69	–	30,915.99	30,525.45	–	100.00	290.54	–
Pembroke	9,446.73	9,446.73	–	–	–	–	3,691.01	3,691.01	–	–	–	–
Westwood	27,608.22	27,608.22	–	–	–	–	23,488.45	23,488.45	–	–	–	–
Norwell	1,351.20	1,324.18	–	27.02	–	–	10,581.19	10,547.93	–	33.26	–	–
Westminster	1,787.19	1,600.19	–	–	187.00	–	2,134.20	1,219.13	–	–	915.07	–
Nahant	17,311.06	17,311.06	–	–	–	–	31,315.17	31,315.17	–	–	–	–
Sterling	18,127.77	18,125.83	–	–	1.94	–	20,662.45	20,661.01	–	–	1.44	–
Newbury	509.50	509.50	–	–	–	–	3.66	3.66	–	–	–	–
Chester	3,043.08	3,043.08	–	–	–	–	12,429.27	12,429.27	–	–	–	–
Erving	8,995.08	8,995.08	–	–	–	–	20,909.38	20,909.38	–	–	–	–
Sunderland	6,085.66	6,085.66	–	–	–	–	6,374.36	6,374.36	–	–	–	–
Marion	–	–	–	–	–	–	15,640.20	15,640.20	–	–	–	–
North Reading	253.37	253.37	–	–	–	–	16,324.59	16,324.59	–	–	–	–
West Brookfield	9,486.10	9,084.04	–	402.06	–	–	7,849.67	7,690.36	–	159.31	–	–
Littleton	18,035.44	15,895.12	–	2,000.00	140.32	–	18,176.35	18,015.65	–	–	160.70	–
Mattapoisett	2,136.67	2,136.67	–	–	–	–	531.84	531.84	–	–	–	–
Tisbury	27,937.18	27,937.18	–	–	–	–	24,505.95	24,505.95	–	–	–	–
Rowley	9,884.83	9,884.83	–	–	–	–	11,654.72	11,654.72	–	–	–	–
Russell	12,444.96	12,444.96	–	–	–	–	27,074.23	27,074.23	–	–	–	–
Whately	12,871.01	12,871.01	–	–	–	–	109.32	109.32	–	–	–	–
Yarmouth	8,168.08	8,168.08	–	–	–	–	9,673.64	9,673.64	–	–	–	–
Middleton	5,238.01	5,238.01	–	–	–	–	2,075.09	2,075.09	–	–	–	–
Southwick	4,580.71	4,297.80	–	259.28	23.63	–	8,537.56	8,278.28	–	259.28	–	–
Edgartown	10,262.30	10,262.30	–	–	–	–	11,322.23	11,122.23	–	200.00	–	–
Lynnfield	6,409.57	6,408.67	–	.90	–	–	11,130.82	11,129.42	–	1.40	–	–
Norfolk	7,823.62	7,823.62	–	–	–	–	20,455.63	20,455.63	–	–	–	–
Clarksburg	867.28	867.28	–	–	–	–	2,969.37	2,969.37	–	–	–	–
Sudbury	1,219.04	464.56	–	478.38	276.10	–	1,251.07	656.83	–	371.07	223.17	–

TABLE VII. — *Cash Balances* — Continued.

Towns. (Population under 5,000)	Cash at Beginning of 1922						Cash at End of 1922					
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Stow	$4,629.07	$3,843.97	–	–	$785.10	–	$3,504.74	$2,809.48	–	–	$695.26	–
Wenham	7,927.48	7,927.48	–	–	–	–	9,297.12	9,297.12	–	–	–	–
Hinsdale	396.63	396.63	–	–	–	–	1,306.07	1,306.07	–	–	–	–
West Stockbridge	5,127.59	5,127.59	–	–	–	–	2,574.90	2,574.90	–	–	–	–
Lanesborough	3,082.41	2,341.03	–	$5.53	724.42	$11.43	1,830.85	1,107.70	–	$41.85	669.87	$11.43
Oak Bluffs	3,123.19	3,123.19	–	–	–	–	4,720.80	4,720.80	–	–	–	–
Rochester	872.87	176.81	–	–	696.06	–	4,688.74	3,832.98	–	–	855.76	–
Hubbardston	5,794.09	5,794.09	–	–	–	–	7,856.03	7,856.03	–	–	–	–
Tyngsborough	4,904.95	4,882.04	–	–	22.91	–	8,951.23	8,843.32	–	–	107.91	–
Lincoln	12,967.77	6,031.91	$3,888.83	–	3,047.03	–	44,359.98	32,817.37	$8,453.74	–	3,088.87	–
Orleans	48,198.97	48,108.11	–	–	90.86	–	80,916.45	80,850.55	–	–	65.90	–
New Marlborough	6,298.68	6,298.68	–	–	–	–	1,226.70	1,226.70	–	–	–	–
Conway	817.10	817.10	–	–	–	–	358.60	32.52	–	–	326.08	–
Mendon	1,137.56	1,137.56	–	–	–	–	7.75	7.75	–	–	–	–
Berkley	777.43	777.43	–	–	–	–	3,981.41	3,981.41	–	–	–	–
Topsfield	2,197.62	2,197.62	–	–	–	–	4,072.54	4,072.54	–	–	–	–
Carver	9,535.60	9,512.41	–	14.82	8.37	–	13,395.49	13,370.34	–	12.53	12.62	–
Burlington	6,281.32	6,281.32	–	–	–	–	1,516.42	1,516.42	–	–	–	–
Gill	646.03	471.03	–	–	175.00	–	724.76	724.76	–	–	–	–
Ashfield	4,612.38	4,612.38	–	–	–	–	4,741.27	4,641.27	–	–	100.00	–
Berlin	53.24	53.24	–	–	–	–	1,735.25	1,735.25	–	–	–	–
Dover	67,891.73	67,891.73	–	–	–	–	15,463.19	15,463.19	–	–	–	–
Ashby	8,093.99	8,093.99	–	–	–	–	12,382.16	12,382.16	–	–	–	–
Wellfleet	1,553.80	714.55	–	839.25	–	–	919.09	545.04	–	374.05	–	–
Royalston	3,995.21	3,995.21	–	–	–	–	6,290.75	6,290.75	–	–	–	–
Southampton	2,289.15	1,416.27	–	–	872.88	–	2,862.20	1,379.70	–	–	1,482.50	–
Charlemont	6,754.18	6,754.18	–	–	–	–	11,591.50	11,591.50	–	–	–	–
Boylston	1,471.19	1,471.19	–	–	–	–	2,328.54	2,328.54	–	–	–	–
Enfield	3,045.07	3,045.07	–	–	–	–	2,607.97	2,607.97	–	–	–	–
East Brookfield	1,014.31	1,014.31	–	–	–	–	1,574.46	1,574.46	–	–	–	–
Granby	3,793.58	3,793.58	–	–	–	–	1,620.60	1,503.77	–	–	116.83	–
Brimfield	1,950.11	675.40	–	1,274.71	–	–	367.95	367.95	–	–	–	–

Bernardston	3,462.77	3,462.77	–	–	–	–	3,068.06	3,068.06	–	–	–	–
Bolton	1,308.09	1,233.19	–	–	74.90	–	1,382.39	1,351.04	–	–	31.35	–
Leverett	4,728.74	4,728.74	–	–	–	–	6,981.48	6,981.48	–	–	–	–
Brewster	5,935.35	5,933.10	–	2.25	–	–	4,586.65	4,586.65	–	–	–	–
Princeton	3,487.41	3,374.91	–	–	112.50	–	4,690.69	4,690.69	–	–	–	–
Becket	114.82	70.04	–	44.78	–	–	1,255.27	1,211.74	–	43.53	–	–
Granville	10.73	10.73	–	–	–	–	3,174.60	3,174.60	–	–	–	–
Petersham	8,593.71	8,593.71	–	–	–	–	6,767.24	6,767.24	–	–	–	–
Hampden	1,469.90	1,469.90	–	–	–	–	3,771.65	3,771.65	–	–	–	–
Dana	5,364.96	5,364.96	–	–	–	–	6,007.91	6,007.91	–	–	–	–
Boxford	2,826.55	2,826.55	–	–	–	–	3,982.40	3,982.40	–	–	–	–
Halifax	1,284.44	1,284.44	–	–	–	–	3,028.43	3,028.43	–	–	–	–
Richmond	2,131.89	2,131.89	–	–	–	–	2,839.35	2,797.79	–	41.56	–	–
Truro	786.70	632.94	–	153.76	–	–	2,389.15	1,897.89	–	172.31	318.95	–
New Salem	5,640.19	5,640.19	–	–	–	–	7,229.01	7,229.01	–	–	–	–
Pelham	3,538.40	3,538.40	–	–	–	–	3,276.35	3,265.68	–	–	10.67	–
Cummington	615.83	615.83	–	–	–	–	1,234.61	1,234.61	–	–	–	–
Paxton	1,495.45	1,495.45	–	–	–	–	3,477.04	2,491.16	–	840.16	145.72	–
Blandford	33.08	33.08	–	–	–	–	1,078.47	1,078.47	–	–	–	–
Oakham	767.37	767.37	–	–	–	–	1,595.95	1,595.95	–	–	–	–
Plympton	9,340.46	9,340.46	–	–	–	–	9,377.81	9,377.81	–	–	–	–
Hancock	2,563.48	2,563.48	–	–	–	–	1,972.54	1,972.54	–	–	–	–
Carlisle	1,103.79	1,073.37	–	–	30.42	–	1,920.01	622.69	1,139.90	–	157.42	–
Sandisfield	2,399.48	2,399.48	–	–	–	–	656.98	656.98	–	–	–	–
Chesterfield	4,713.20	4,713.20	–	–	–	–	6,228.88	6,228.88	–	–	–	–
Egremont	1,872.11	1,872.11	–	–	–	–	205.73	205.73	–	–	–	–
Savoy	–	–	–	–	–	–	4,707.03	4,707.03	–	–	–	–
Eastham	391.08	152.51	–	–	238.57	–	8,756.45	8,432.54	–	–	323.91	–
Wales	676.50	676.50	–	–	–	–	1,491.36	1,491.36	–	–	–	–
Worthington	1,689.97	1,689.97	–	–	–	–	1,248.17	1,004.02	–	–	244.15	–
Windsor	1,074.02	1,015.45	–	58.57	–	–	2,032.87	1,975.95	–	56.92	–	–
Greenwich	1,299.27	1,299.27	–	–	–	–	1,517.45	1,517.45	–	–	–	–
New Braintree	941.98	941.98	–	–	–	–	1,189.27	1,189.27	–	–	–	–
Hawley	1,553.25	1,553.25	–	–	–	–	4,302.61	4,302.61	–	–	–	–
Otis	2,398.95	2,398.95	–	–	–	–	2,560.76	2,560.76	–	–	–	–
Phillipston	144.20	140.17	–	–	4.03	–	522.18	519.67	–	2.25	.26	–
Dunstable	2,708.96	2,247.88	–	139.39	321.69	–	6,461.16	6,051.61	–	165.27	210.78	33.50
Wendell	8,540.02	8,540.02	–	–	–	–	12,282.55	12,282.55	–	–	–	–
West Tisbury	2,775.50	2,775.50	–	–	–	–	3,697.03	3,697.03	–	–	–	–
Rowe	1,296.95	1,296.95	–	–	–	–	4,240.70	4,240.70	–	–	–	–

TABLE VII. — *Cash Balances* — Concluded.

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1922						CASH AT END OF 1922					
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Plainfield	$52.99	$52.99	–	–	–	–	$31.06	$31.06	–	–	–	–
Leyden	147.49	147.49	–	–	–	–	305.80	305.80	–	–	–	–
Warwick	1,528.80	1,528.80	–	–	–	–	2,773.72	2,723.72	–	$50.00	–	–
Heath	2,409.03	2,409.03	–	–	–	–	4,378.55	4,378.55	–	–	–	–
Westhampton	2,556.92	2,556.92	–	–	–	–	3,599.62	3,599.62	–	–	–	–
Boxborough	6,968.17	6,968.17	–	–	–	–	1,745.04	1,745.04	–	–	–	–
Florida	5,407.56	5,407.56	–	–	–	–	11,627.81	11,617.57	–	10.24	–	–
Monterey	2,897.78	2,897.78	–	–	–	–	2,496.30	2,496.30	–	–	–	–
Middlefield	1,545.31	1,545.31	–	–	–	–	1,695.18	1,695.18	–	–	–	–
Tyringham	1,517.50	1,517.50	–	–	–	–	560.93	560.93	–	–	–	–
Alford	286.38	286.38	–	–	–	–	278.26	278.26	–	–	–	–
Mashpee	2,826.64	2,826.64	–	–	–	–	3,887.99	3,887.99	–	–	–	–
Shutesbury	5,140.70	5,140.70	–	–	–	–	5,491.79	5,491.79	–	–	–	–
Chilmark	150.87	150.87	–	–	–	–	821.97	821.97	–	–	–	–
Washington	2,755.80	2,755.80	–	–	–	–	2,851.55	2,851.55	–	–	–	–
Prescott	809.61	809.61	–	–	–	–	1,199.48	1,199.48	–	–	–	–
Montgomery	59.60	59.60	–	–	–	–	233.03	233.03	–	–	–	–
Goshen	2,318.93	2,318.93	–	–	–	–	1,525.58	1,477.39	–	–	$48.19	–
Tolland	1,346.89	1,346.89	–	–	–	–	493.28	493.28	–	–	–	–
Monroe	1,031.79	1,031.79	–	–	–	–	10,257.86	10,257.86	–	–	–	–
Holland	1,317.93	1,308.73	–	$9.20	–	–	1,139.69	1,136.09	–	3.60	–	–
Peru	192.15	192.15	–	–	–	–	239.24	239.24	–	–	–	–
Gay Head	693.74	693.74	–	–	–	–	801.92	801.92	–	–	–	–
Gosnold	3,935.13	3,935.13	–	–	–	–	4,155.12	4,155.12	–	–	–	–
New Ashford	217.88	217.88	–	–	–	–	124.11	124.11	–	–	–	–
Mount Washington	1,749.59	1,749.59	–	–	–	–	1,941.05	1,941.05	–	–	–	–
242 Towns	**$2,269,429.52**	**$2,157,777.80**	**$37,388.15**	**$12,988.86**	**$54,706.25**	**$6,568.46**	**$2,969,018.39**	**$2,868,285.80**	**$29,737.00**	**$11,336.37**	**$48,053.38**	**$11,605.84**

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By Cities and Towns

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TABLE V. Interest Receipts.
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	Pages	Pages	Pages	Pages	Pages	Pages
ATTLEBORO	20,21	30,31	32,33	34–42	43	44
BEVERLY	18,19	30,31	32,33	34–42	43	44
BOSTON	4,5	30,31	32,33	34–42	43	44
BROCKTON	10,11	30,31	32,33	34–42	43	44
CAMBRIDGE	8,9	30,31	32,33	34–42	43	44
CHELSEA	12,13	30,31	32,33	34–42	43	44
CHICOPEE	16,17	30,31	32,33	34–42	43	44
EVERETT	14,15	30,31	32,33	34–42	43	44
FALL RIVER	6,7	30,31	32,33	34–42	43	44
FITCHBURG	14,15	30,31	32,33	34–42	43	44
GLOUCESTER	18,19	30,31	32,33	34–42	43	44
HAVERHILL	10,11	30,31	32,33	34–42	43	44
HOLYOKE	10,11	30,31	32,33	34–42	43	44
LAWRENCE	8,9	30,31	32,33	34–42	43	44
LEOMINSTER	20,21	30,31	32,33	34–42	43	44
LOWELL	8,9	30,31	32,33	34–42	43	44
LYNN	8,9	30,31	32,33	34–42	43	44
MALDEN	12,13	30,31	32,33	34–42	43	44
MARLBOROUGH	24,25	30,31	32,33	34–42	43	44
MEDFORD	16,17	30,31	32,33	34–42	43	44
MELROSE	22,23	30,31	32,33	34–42	43	44
NEW BEDFORD	6,7	30,31	32,33	34–42	43	44
NEWBURYPORT	22,23	30,31	32,33	34–42	43	44
NEWTON	12,13	30,31	32,33	34–42	43	44
NORTH ADAMS	18,19	30,31	32,33	34–42	43	44
NORTHAMPTON	20,21	30,31	32,33	34–42	43	44
PEABODY	20,21	30,31	32,33	34–42	43	44
PITTSFIELD	14,15	30,31	32,33	34–42	43	44
QUINCY	12,13	30,31	32,33	34–42	43	44
REVERE	18,19	30,31	32,33	34–42	43	44
SALEM	14,15	30,31	32,33	34–42	43	44
SOMERVILLE	10,11	30,31	32,33	34–42	43	44
SPRINGFIELD	6,7	30,31	32,33	34–42	43	44
TAUNTON	16,17	30,31	32,33	34–42	43	44
WALTHAM	16,17	30,31	32,33	34–42	43	44
WESTFIELD	22,23	30,31	32,33	34–42	43	44
WOBURN	22,23	30,31	32,33	34–42	43	44
WORCESTER	6,7	30,31	32,33	34–42	43	44

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Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages
46–64	65	66,67	68	70	71 (line 21)	72	73	74	76
46–64	65	66,67	68	70	71 (line 34)	72	73	74	76
46–64	65	66,67	68	70	71 (line 9)	72	73	74	76
46–64	65	66,67	68	70	71 (line 2)	72	73	74	76
46–64	65	66,67	68	70	71 (line 13)	72	73	74	76
46–64	65	66,67	68	70	71 (line 12)	72	73	74	76
46–64	65	66,67	68	70	71 (line 25)	72	73	74	76
46–64	65	66,67	68	70	71 (line 26)	72	73	74	76
46–64	65	66,67	68	70	71 (line 20)	72	73	74	76
46–64	65	66,67	68	70	71 (line 17)	72	73	74	76
46–64	65	66,67	68	70	71 (line 14)	72	73	74	76
46–64	65	66,67	68	70	71 (line 36)	72	73	74	76
46–64	65	66,67	68	70	71 (line 27)	72	73	74	76
46–64	65	66,67	68	70	71 (line 24)	72	73	74	76
46–64	65	66,67	68	70	71 (line 35)	72	73	74	76
46–64	65	66,67	68	70	71 (line 11)	72	73	74	76
46–64	65	66,67	68	70	71 (line 19)	72	73	74	76
46–64	65	66,67	68	70	71 (line 22)	72	73	74	76
46–64	65	66,67	68	70	71 (line 28)	72	73	74	76
46–64	65	66,67	68	70	71 (line 18)	72	73	74	76
46–64	65	66,67	68	70	71 (line 32)	72	73	74	76
46–64	65	66,67	68	70	71 (line 3)	72	73	74	76
46–64	65	66,67	68	70	71 (line 15)	72	73	74	76
46–64	65	66,67	68	70	71 (line 29)	72	73	74	76
46–64	65	66,67	68	70	71 (line 23)	72	73	74	76
46–64	65	66,67	68	70	71 (line 37)	72	73	74	76
46–64	65	66,67	68	70	71 (line 1)	72	73	74	76
46–64	65	66,67	68	70	71 (line 4)	72	73	74	76
46–64	65	66,67	68	70	71 (line 10)	72	73	74	76
46–64	65	66,67	68	70	71 (line 5)	72	73	74	76
46–64	65	66,67	68	70	71 (line 8)	72	73	74	76
46–64	65	66,67	68	70	71 (line 38)	72	73	74	76
46–64	65	66,67	68	70	71 (line 16)	72	73	74	76
46–64	65	66,67	68	70	71 (line 7)	72	73	74	76
46–64	65	66,67	68	70	71 (line 31)	72	73	74	76
46–64	65	66,67	68	70	71 (line 30)	72	73	74	76
46–64	65	66,67	68	70	71 (line 6)	72	73	74	76
46–64	65	66,67	68	70	71 (line 33)	72	73	74	76

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The statistical presentations for the towns include the following tables:

TABLE I. Summary of Financial Transactions.
TABLE II. Outstanding Indebtedness Classified by Character of Obligation — 1922.
TABLE III. Relation of Indebtedness to Valuation — 1922.
TABLE IV. Debt Transactions for 1922 Classified by Character of Obligation.
TABLE V. Sinking and Loan Fund Payments to the State — 1922.
TABLE VI. Method of Meeting Debt Requirements from Taxation — 1922.
TABLE VII. Cash Balances.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Abington	112,113	125	126 (line 32)	129	130	131	135
Acton	176,177	267	274 (line 80)	278	283	284	290
Acushnet	154,155	266	273 (line 55)	277	283	284	288
Adams	88,89	124	126 (line 9)	128	130	131	134
Agawam	118,119	125	126 (line 1)	129	130	131	135
Alford	252,253	271	–	282	283	286	294
Amesbury	94,95	124	126 (line 27)	128	130	131	134
Amherst	114,115	125	126 (line 51)	129	130	131	135
Andover	98,99	124	126 (line 26)	129	130	131	135
Arlington	82,83	124	126 (line 40)	128	130	131	134
Ashburnham	178,179	268	274 (line 81)	278	283	284	290
Ashby	222,223	270	273 (line 33)	280	283	286	292
Ashfield	220,221	270	–	280	283	286	292
Ashland	172,173	267	273 (line 24)	277	283	284	289
Athol	96,97	124	126 (line 3)	128	130	131	134
Auburn	144,145	266	274 (line 99)	276	283	284	288
Avon	174,175	267	274 (line 140)	278	283	284	289
Ayer	154,155	266	273 (line 46)	277	283	284	288
Barnstable	140,141	266	274 (line 116)	276	283	284	288
Barre	152,153	266	275 (line 176)	276	283	284	288
Becket	230,231	270	–	281	283	286	293
Bedford	198,199	269	273 (line 30)	279	283	285	291
Belchertown	176,177	267	273 (line 9)	278	283	286	290
Bellingham	176,177	267	273 (line 64)	278	283	284	290
Belmont	92,93	124	126 (line 18)	128	130	131	134
Berkley	218,219	270	–	280	283	286	292
Berlin	222,223	270	–	280	283	286	292
Bernardston	228,229	270	274 (line 95)	281	283	285	293
Billerica	148,149	266	273 (line 26)	276	283	284	288
Blackstone	142,143	266	273 (line 50)	276	283	284	288
Blandford	236,237	271	273 (line 40)	281	283	285	293
Bolton	228,229	270	275 (line 160)	281	283	285	293
Bourne	166, 167	267	274 (line 92)	277	283	284	289
Boxborough	250,251	271	275 (line 175)	282	283	286	294
Boxford	232,233	270	–	281	283	286	293
Boylston	224,225	270	274 (line 125)	280	283	285	292
Braintree	92,93	124	126 (line 56)	128	130	131	134
Brewster	228,229	270	–	281	283	286	293
Bridgewater	98,99	124	126 (line 46)	129	130	131	135
Brimfield	226,227	270	–	281	283	286	292
Brookfield	194,195	268	273 (line 57)	279	283	285	291
Brookline	80,81	124	126 (line 63)	128	130	131	134
Buckland	194,195	268	274 (line 75)	279	283	285	291
Burlington	220,221	270	274 (line 123)	280	283	285	292
Canton	110,111	125	126 (line 54)	129	130	131	135
Carlisle	238,239	271	–	281	283	286	293
Carver	220,221	270	275 (line 162)	280	283	285	292
Charlemont	224,225	270	–	280	283	286	292
Charlton	178,179	268	273 (line 35)	278	283	286	290
Chatham	184,185	268	275 (line 164)	278	283	285	290
Chelmsford	112,113	125	126 (line 43)	129	130	131	135
Cheshire	192,193	268	273 (line 2)	279	283	286	291
Chester	202,203	269	273 (line 5)	279	283	285	291
Chesterfield	240,241	271	–	281	283	286	293
Chilmark	254,255	272	274 (line 72)	282	283	286	294
Clarksburg	210,211	269	274 (line 103)	280	283	285	291
Clinton	88,89	124	126 (line 55)	128	130	131	134
Cohasset	162,163	267	275 (line 153)	277	283	284	289
Colrain	188,189	268	275 (line 167)	278	283	286	290
Concord	106,107	125	126 (line 6)	129	130	131	135
Conway	218,219	270	–	280	283	286	292
Cummington	236,237	271	–	281	283	286	293
Dalton	146,147	266	274 (line 131)	276	283	286	288
Dana	232,233	270	273 (line 39)	281	283	285	293
Danvers	90,91	124	126 (line 33)	128	130	131	134
Dartmouth	106,107	125	126 (line 4)	129	130	131	135
Dedham	92,93	124	126 (line 36)	128	130	131	134
Deerfield	158,159	267	274 (line 76)	277	283	284	289
Dennis	190,191	268	275 (line 168)	279	283	285	290
Dighton	164,165	267	274 (line 108)	277	283	284	289
Douglas	174,175	267	273 (line 15)	278	283	284	289
Dover	222,223	270	273 (line 54)	280	283	285	292

Tabular Index: For Towns—Continued.

Towns.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Dracut	116,117	125	126 (line 66)	129	130	131	135
Dudley	148,149	266	273 (line 34)	276	283	284	288
Dunstable	246,247	271	273 (line 66)	282	283	286	293
Duxbury	190,191	268	274 (line 114)	279	283	285	290
East Bridgewater	150,151	266	273 (line 18)	276	283	284	288
East Brookfield	226,227	270	–	281	283	286	292
Eastham	240,241	271	275 (line 156)	281	283	286	293
Easthampton	90,91	124	127 (line 72)	128	130	131	134
East Longmeadow	170,171	267	273 (line 43)	277	283	284	289
Easton	118,119	125	127 (line 75)	129	130	131	135
Edgartown	208,209	269	275 (line 163)	279	283	285	291
Egremont	240,241	271	274 (line 132)	281	283	286	293
Enfield	226,227	270	–	281	283	286	292
Erving	202,203	269	274 (line 141)	279	283	285	291
Essex	192,193	268	274 (line 145)	279	283	285	291
Fairhaven	102,103	125	126 (line 31)	129	130	131	135
Falmouth	150,151	266	273 (line 51)	276	283	284	288
Florida	250,251	271	–	282	283	286	294
Foxborough	142,143	266	274 (line 128)	276	283	284	288
Framingham	82,83	124	126 (line 7)	128	130	131	134
Franklin	106,107	125	126 (line 11)	129	130	131	135
Freetown	190,191	268	274 (line 106)	279	283	285	290
Gardner	82,83	124	126 (line 10)	128	130	131	134
Gay Head	258,259	272	–	282	283	286	294
Georgetown	178,179	268	274 (line 88)	278	283	284	290
Gill	220,221	270	274 (line 117)	280	283	285	292
Goshen	256,257	272	273 (line 47)	282	283	286	294
Gosnold	258,259	272	275 (line 151)	282	283	286	294
Grafton	104,105	125	126 (line 47)	129	130	131	135
Granby	226,227	270	–	281	283	286	292
Granville	230,231	270	–	281	283	286	293
Great Barrington	108,109	125	126 (line 42)	129	130	131	135
Greenfield	84,85	124	126 (line 29)	128	130	131	134
Greenwich	242,243	271	275 (line 178)	281	283	286	293
Groton	174,175	267	274 (line 96)	278	283	284	289
Groveland	162,163	267	273 (line 25)	277	283	284	289
Hadley	158,159	267	273 (line 31)	277	283	284	289
Halifax	232,233	270	274 (line 118)	281	283	285	293
Hamilton	186,187	268	274 (line 148)	278	283	285	290
Hampden	232,233	270	274 (line 135)	281	283	285	293
Hancock	238,239	271	275 (line 173)	281	283	286	293
Hanover	164,165	267	274 (line 90)	277	283	284	289
Hanson	180,181	268	275 (line 154)	278	283	284	290
Hardwick	154,155	266	273 (line 60)	277	283	284	288
Harvard	166,167	267	274 (line 127)	277	283	284	289
Harwich	180,181	268	275 (line 177)	278	283	284	290
Hatfield	160,161	267	273 (line 59)	277	283	284	289
Hawley	244,245	271	–	281	283	286	293
Heath	248,249	271	–	282	283	286	294
Hingham	114,115	125	127 (line 74)	129	130	131	135
Hinsdale	212,213	269	–	280	283	286	292
Holbrook	152,153	266	273 (line 41)	276	283	284	288
Holden	154,155	266	273 (line 14)	277	283	284	288
Holland	258,259	272	–	282	283	286	294
Holliston	160,161	267	–	277	283	284	289
Hopedale	160,161	267	–	277	283	286	289
Hopkinton	170,171	267	274 (line 100)	277	283	284	289
Hubbardston	214,215	269	274 (line 115)	280	283	286	292
Hudson	100,101	125	126 (line 19)	129	130	131	135
Hull	182,183	268	273 (line 37)	278	283	284	290
Huntington	196,197	269	274 (line 83)	279	283	285	291
Ipswich	110,111	125	126 (line 25)	129	130	131	135
Kingston	166,167	267	273 (line 36)	277	283	284	289
Lakeville	196,197	269	274 (line 150)	279	283	285	291
Lancaster	168,169	267	274 (line 119)	277	283	284	289
Lanesborough	214,215	269	274 (line 113)	280	283	285	292
Lee	144,145	266	274 (line 105)	276	283	284	288
Leicester	148,149	266	274 (line 79)	276	283	284	288
Lenox	160,161	267	274 (line 126)	277	283	284	289
Leverett	228,229	270	–	281	283	286	293
Lexington	108,109	125	126 (line 22)	129	130	131	135
Leyden	248,249	271	275 (line 159)	282	283	286	294
Lincoln	216,217	270	274 (line 74)	280	283	285	292
Littleton	204,205	269	273 (line 6)	279	283	285	291
Longmeadow	162,163	267	273 (line 12)	277	283	284	289
Ludlow	102,103	125	126 (line 64)	129	130	131	135
Lunenburg	186,187	268	–	278	283	286	290
Lynnfield	210,211	269	274 (line 101)	280	283	285	291
Manchester	168,169	267	273 (line 65)	277	283	284	289
Mansfield	108,109	125	126 (line 13)	129	130	131	135
Marblehead	102,103	125	126 (line 67)	129	130	131	135
Marion	202,203	269	273 (line 53)	279	283	285	291

Tabular Index: For Towns—Continued.

Towns.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Marshfield	196,197	269	274 (line 111)	279	283	285	291
Mashpee	252,253	271	275 (line 152)	282	283	286	294
Mattapoisett	204,205	269	273 (line 16)	279	283	285	291
Maynard	104,105	125	126 (line 44)	129	130	131	135
Medfield	148,149	266	274 (line 91)	276	283	284	288
Medway	156,157	266	273 (line 13)	277	283	284	289
Mendon	218,219	270	275 (line 170)	280	283	285	292
Merrimac	174,175	267	273 (line 32)	278	283	284	289
Methuen	84,85	124	126 (line 28)	128	130	131	134
Middleborough	98,99	124	126 (line 57)	128	130	131	135
Middlefield	252,253	271	273 (line 21)	282	283	286	294
Middleton	208,209	269	274 (line 143)	279	283	285	291
Milford	86,87	124	126 (line 39)	128	130	131	134
Millbury	114,115	125	126 (line 48)	129	130	131	135
Millis	192,193	268	273 (line 4)	279	283	285	291
Millville	172,173	267	273 (line 62)	277	283	284	289
Milton	96,97	124	126 (line 58)	128	130	131	134
Monroe	256,257	272	–	282	283	286	294
Monson	140,141	266	274 (line 149)	276	283	284	288
Montague	100,101	125	126 (line 61)	129	130	131	135
Monterey	250,251	271	274 (line 134)	282	283	286	294
Montgomery	256,257	272	275 (line 171)	282	283	286	294
Mount Washington	260,261	272	–	282	283	286	294
Nahant	200,201	269	275 (line 174)	279	283	285	291
Nantucket	158,159	267	275 (line 166)	277	283	284	289
Natick	90,91	124	126 (line 21)	128	130	131	134
Needham	104,105	125	126 (line 20)	129	130	131	135
New Ashford	260,261	272	275 (line 169)	282	283	286	294
New Braintree	244,245	271	–	281	283	286	293
Newbury	200,201	269	273 (line 42)	279	283	286	291
New Marlborough	216,217	270	–	280	283	286	292
New Salem	234,235	271	–	281	283	286	293
Norfolk	210,211	269	–	280	283	286	291
North Andover	108,109	125	126 (line 52)	129	130	131	135
North Attleborough	96,97	124	126 (line 23)	128	130	131	134
Northborough	182,183	268	–	278	283	286	290
Northbridge	94,95	124	126 (line 5)	128	130	131	134
North Brookfield	162,163	267	274 (line 138)	277	283	284	289
Northfield	182,183	268	273 (line 68)	278	283	284	290
North Reading	204,205	269	274 (line 86)	279	283	285	291
Norton	170,171	267	273 (line 48)	277	283	284	289
Norwell	198,199	269	273 (line 11)	279	283	285	291
Norwood	90,91	124	126 (line 12)	128	130	131	134
Oak Bluffs	214,215	269	274 (line 121)	280	283	285	292
Oakham	236,237	271	–	281	283	286	293
Orange	116,117	125	126 (line 62)	129	130	131	135
Orleans	216,217	270	–	280	283	286	292
Otis	244,245	271	–	281	283	286	293
Oxford	146,147	266	273 (line 7)	276	283	284	288
Palmer	94,95	124	126 (line 38)	128	130	131	134
Paxton	236,237	271	273 (line 45)	281	283	285	293
Pelham	234,235	271	274 (line 97)	281	283	285	293
Pembroke	198,199	269	274 (line 82)	279	283	285	291
Pepperell	168,169	267	273 (line 29)	277	283	284	289
Peru	258,259	272	–	282	283	286	294
Petersham	230,231	270	–	281	283	286	293
Phillipston	244,245	271	–	281	283	286	293
Plainfield	248,249	271	–	282	283	286	294
Plainville	196,197	269	273 (line 38)	279	283	285	291
Plymouth	88,89	124	127 (line 71)	128	130	131	134
Plympton	238,239	271	273 (line 58)	281	283	286	293
Prescott	254,255	272	–	282	283	286	294
Princeton	230,231	270	274 (line 77)	281	283	285	293
Provincetown	142,143	266	274 (line 89)	276	283	284	288
Randolph	140,141	266	274 (line 69)	276	283	284	288
Raynham	184,185	268	274 (line 120)	278	283	285	290
Reading	102,103	125	126 (line 8)	129	130	131	135
Rehoboth	176,177	267	274 (line 73)	278	283	286	290
Richmond	234,235	271	–	281	283	286	293
Rochester	214,215	269	275 (line 161)	280	283	286	292
Rockland	100,101	125	127 (line 70)	129	130	131	135
Rockport	144,145	266	274 (line 104)	276	283	284	288
Rowe	246,247	271	–	282	283	286	293
Rowley	206,207	269	274 (line 110)	279	283	285	291
Royalston	224,225	270	–	280	283	286	292
Russell	206,207	269	273 (line 20)	279	283	285	291
Rutland	184,185	268	274 (line 93)	278	283	284	290
Salisbury	184,185	268	274 (line 85)	278	283	285	290
Sandisfield	238,239	271	275 (line 172)	281	283	286	293
Sandwich	192,193	268	275 (line 158)	279	283	285	291
Saugus	92,93	124	126 (line 34)	128	130	131	134
Savoy	240,241	271	274 (line 98)	281	283	286	293

Tabular Index: For Towns—Concluded.

Towns.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Scituate	166,167	267	274 (line 78)	277	283	284	289
Seekonk	156,157	266	275 (line 157)	277	283	284	289
Sharon	168,169	267	273 (line 19)	277	283	284	289
Sheffield	194,195	268	–	279	283	286	291
Shelburne	194,195	268	–	279	283	286	291
Sherborn	188,189	268	274 (line 147)	278	283	285	290
Shirley	172,173	267	274 (line 94)	277	283	284	289
Shrewsbury	146,147	266	273 (line 3)	276	283	284	288
Shutesbury	254,255	272	–	282	283	286	294
Somerset	150,151	266	273 (line 44)	276	283	284	288
Southampton	224,225	270	274 (line 122)	280	283	285	292
Southborough	180,181	268	274 (line 139)	278	283	284	290
Southbridge	86,87	124	126 (line 37)	128	130	131	134
South Hadley	114,115	125	126 (line 49)	129	130	131	135
Southwick	208,209	269	273 (line 22)	279	283	285	291
Spencer	110,111	125	127 (line 69)	129	130	131	135
Sterling	200,201	269	274 (line 112)	279	283	285	291
Stockbridge	182,183	268	274 (line 84)	278	283	284	290
Stoneham	100,101	125	126 (line 45)	129	130	131	135
Stoughton	106,107	125	126 (line 24)	129	130	131	135
Stow	212,213	269	274 (line 136)	280	283	285	292
Sturbridge	188,189	268	–	278	283	286	290
Sudbury	210,211	269	273 (line 67)	280	283	285	291
Sunderland	202,203	269	273 (line 1)	279	283	285	291
Sutton	164,165	267	274 (line 129)	277	283	284	289
Swampscott	98,99	124	126 (line 14)	129	130	131	135
Swansea	170,171	267	275 (line 165)	277	283	284	289
Templeton	144,145	266	273 (line 8)	276	283	284	288
Tewksbury	140,141	266	274 (line 87)	276	283	284	288
Tisbury	206,207	269	273 (line 27)	279	283	285	291
Tolland	256,257	272	–	282	283	286	294
Topsfield	218,219	270	274 (line 144)	280	283	285	292
Townsend	188,189	268	–	278	283	286	290
Truro	234,235	271	–	281	283	286	293
Tyngsborough	216,217	270	274 (line 130)	280	283	285	292
Tyringham	252,253	271	–	282	283	286	294
Upton	186,187	268	–	278	283	286	290
Uxbridge	116,117	125	126 (line 41)	129	130	131	135
Wakefield	88,89	124	126 (line 2)	128	130	131	134
Wales	242,243	271	–	281	283	286	293
Walpole	116,117	125	126 (line 16)	129	130	131	135
Ware	96,97	124	126 (line 68)	128	130	131	134
Wareham	142,143	266	273 (line 56)	276	283	284	288
Warren	150,151	266	274 (line 124)	276	283	284	288
Warwick	248,249	271	274 (line 137)	282	283	286	294
Washington	254,255	272	–	282	283	286	294
Watertown	82,83	124	126 (line 17)	128	130	131	134
Wayland	178,179	268	275 (line 155)	278	283	284	290
Webster	86,87	124	127 (line 73)	128	130	131	134
Wellesley	110,111	125	126 (line 35)	129	130	131	135
Wellfleet	222,223	270	274 (line 142)	280	283	285	292
Wendell	246,247	271	–	282	283	286	293
Wenham	212,213	269	274 (line 71)	280	283	285	292
Westborough	112,113	125	126 (line 65)	129	130	131	135
West Boylston	186,187	268	274 (line 107)	278	283	285	290
West Bridgewater	156,157	266	273 (line 10)	277	283	284	289
West Brookfield	204,205	269	273 (line 28)	279	283	285	291
Westford	152,153	266	274 (line 70)	276	283	284	288
Westhampton	250,251	271	–	282	283	286	294
Westminster	200,201	269	–	279	283	286	291
West Newbury	190,191	268	274 (line 109)	279	283	285	290
Weston	172,173	267	273 (line 49)	277	283	284	289
Westport	152,153	266	273 (line 52)	276	283	284	288
West Springfield	86,87	124	126 (line 15)	128	130	131	134
West Stockbridge	212,213	269	–	280	283	285	292
West Tisbury	246,247	271	–	282	283	286	293
Westwood	198,199	269	274 (line 146)	279	283	285	291
Weymouth	84,85	124	126 (line 60)	128	130	131	134
Whately	206,207	269	273 (line 17)	279	283	285	291
Whitman	104,105	125	126 (line 59)	129	130	131	135
Wilbraham	158,159	267	274 (line 133)	277	283	286	289
Williamsburg	180,181	268	273 (line 23)	278	283	284	290
Williamstown	146,147	266	–	276	283	286	288
Wilmington	164,165	267	274 (line 102)	277	283	284	289
Winchendon	112,113	125	126 (line 53)	129	130	131	135
Winchester	94,95	124	126 (line 50)	128	130	131	134
Windsor	242,243	271	–	281	283	286	293
Winthrop	84,85	124	126 (line 30)	128	130	131	134
Worthington	242,243	271	–	281	283	286	293
Wrentham	156,157	266	273 (line 63)	277	283	284	289
Yarmouth	208,209	269	273 (line 61)	279	283	285	291

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The Commonwealth of Massachusetts

Department of Corporations and Taxation,
State House, Boston, July 1, 1925.

As Commissioner of Corporations and Taxation I submit herewith the Eighteenth Annual Report on the Statistics of Municipal Finances of the cities and towns of the Commonwealth for the financial year 1923. This report was prepared under the immediate direction of Mr. Theodore N. Waddell, Director of Accounts in the Department, and contains data relative to the finances of the municipalities of the Commonwealth, together with tabulations compiled from the returns made by the several city and town officials.

HENRY F. LONG,
Commissioner of Corporations and Taxation.

The Commonwealth of Massachusetts

REPORT ON THE STATISTICS OF MUNICIPAL FINANCES — 1923

Hon. Henry F. Long, *Commissioner of Corporations and Taxation, State House, Boston.*

Sir: — I submit herewith the Eighteenth Annual Report on the Statistics of Municipal Finances, covering the years ending between November 30, 1923, and March 31, 1924.

The general plan of the report is the same as that of previous reports, and the data found in the several tables are comparable with those of previous years. The analysis tables found on pages xii to xxix should be of particular interest, for in these general tables comparisons are found for two or more years which show certain changes either in spreading the burden of taxation or in shifting the costs of the various municipal activities. Data such as are found in this report, if rightly used, will be of value to all who are interested in good government. While it is not contended that the mere statement of the amount of income received and the amount paid out necessarily proves efficient or inefficient government, it can be said that, without facts such as are presented, there can be no basis of comparison between municipalities, nor any real foundation for conclusions as to service rendered and what such service costs.

Much of the inefficiency of government today is due to the lack of municipal planning. We do, of course, have many plans presented for the construction or acquiring of civic centers, recreation buildings, parks, boulevards, etc., which call for the expenditure of vast sums of money all of which are very desirable, and, in fact, many of these expenditures are necessary; but if we are to enjoy them a little financial planning must be done, for the urgent need of today is to have a reduction in the tax burden and a check in the increase of debt.

The annual reports on the Statistics of Municipal Finances have been especially valuable in pointing out facts relative to the finances of our various municipalities and have provided a practical demonstration of the need of corrective legislation. Such legislation is invaluable to this particular department in carrying out the activities required by statute, especially the certification of town notes, the auditing of accounts, and the installation of accounting systems.

Since the publication of the first report, many changes have taken place in financing our municipal activities and also in the method of recording the financial transactions. Laws have been enacted from time to time which have established principles for guiding us in financing our municipal needs so that the burden of taxation shall, at least, be held within bounds, and, as a result, our cities and towns are now in a position to meet the extraordinary demands which followed the World War.

Financial Status of the Municipalities.

Excess or Deficiency of Revenue.

The tables presented on pages xii to xv show the amount of revenue actually received and the amount expended for general maintenance and operating charges, together with the payments for interest and debt. We recognize the fact that figures prepared on the accrual basis are far better than those prepared on a cash basis, particularly, if only a single year is shown; however, at the present time, the only practical method is to show the transactions on a cash basis, and by showing a series of years, the disadvantage of the cash basis over the accrual basis is practically eliminated. In judging the effect of the financial policy adopted by any one of the municipalities of the Commonwealth, it is necessary to consider a series of years, and, if this is done, correct conclusions may be drawn.

Before a loan may be authorized for permanent improvements, the statutes require a small contribution to be made from revenue. This will be automatically reflected in this table, and future reports should show an excess of revenue for current charges over the current charges against revenue. The reports show that for the cities the

number showing a deficit of revenue was reduced from 21 in 1921 to 4 in 1922, and for the 39 cities covered by this report 3 show a deficit of revenue. Gardner became a city, January 1, 1923, thus adding one more city to the total number in the Commonwealth. Of the towns over 5,000 population, the number showing a deficit of revenue in 1921 was 18, which decreased to 4 in 1922, and to 2 in 1923.

The aggregate revenue for current charges for all municipalities, classified according to source, and the aggregate charges against revenue classified according to purpose or function, with the percentage each class bears to the total, for the years 1922 and 1923, are shown in the following tables:

Revenue for Current Charges.

Classification.	1922	1923	Percentages 1922	Percentages 1923
Taxes	$161,424,667	$172,289,600	80.70	80.54
Licenses and permits	693,591	760,387	0.35	0.36
Fines and forfeits	584,956	726,218	0.29	0.34
Grants and gifts (for expenses)	2,758,989	3,025,218	1.38	1.41
All other general revenue	24,196	3,639	0.01	[1]–
Special assessments (for expenses)	1,296,577	1,220,140	0.65	0.57
Privileges	73,045	97,351	0.04	0.05
Departmental	7,983,660	8,836,496	3.99	4.13
Public service enterprises	20,635,163	22,035,046	10.31	10.30
Cemeteries	713,876	783,555	0.36	0.37
Interest	3,680,445	4,009,905	1.84	1.87
Premiums	158,578	133,665	0.08	0.06
Total	$200,027,743	$213,921,220	100.00	100.00

[1] Less than one one-hundredth of one per cent.

Current Charges against Revenue.

Classification.	1922	1923	Percentages 1922	Percentages 1923
General government	$7,976,951	$8,211,763	4.21	4.13
Protection of persons and property	25,543,231	26,577,195	13.48	13.37
Health and sanitation	13,349,954	14,301,728	7.04	7.19
Highways	17,853,807	20,312,994	9.42	10.22
Charities	11,157,026	11,100,276	5.89	5.58
Soldiers' benefits	2,358,979	1,327,939	1.24	0.67
Schools	53,201,114	56,890,796	28.07	28.62
Libraries	2,725,832	2,797,278	1.44	1.41
Recreation	4,182,449	4,879,408	2.21	2.45
Pensions	1,474,557	1,690,880	0.78	0.85
Unclassified	1,825,889	1,823,784	0.96	0.92
Public service enterprises	10,858,537	12,300,422	5.73	6.19
Cemeteries	1,079,837	1,099,598	0.57	0.55
Administration of trust funds	183,850	185,301	0.10	0.09
Maintenance and operation	$153,772,013	$163,499,362	81.14	82.24
Interest	16,277,676	16,639,058	8.59	8.37
Debt from revenue	17,605,481	17,009,248	9.29	8.56
Transfers to sinking funds from revenue	1,850,828	1,649,406	0.98	0.83
Total	$189,505,998	$198,797,074	100.00	100.00

The above tables show the receipts from the various sources of revenue to be relatively in the same proportion as in the preceding year. The current charges against revenue show that a slightly larger amount was expended for general maintenance and a proportionately smaller amount for interest and debt.

Of the total charges against revenue for the year 1923, the largest amount was expended for the support of schools, namely, 28.62 per cent; the amount expended for protection of persons and property was 13.37 per cent; and the amount expended for highways was 10.22 per cent. Considering the total maintenance and operation charges, we find that the amount expended for schools was 34.80 per cent; for protection of persons and property, 16.26 per cent; and for highways, 12.42 per cent.

Comparing the percentages of total charges against revenue for the years 1922 and

1923, it will be noted that general government, or administrative expense, shows a decrease from 4.21 to 4.13 per cent; protection of persons and property shows a decrease from 13.48 to 13.37 per cent; health and sanitation an increase from 7.04 to 7.19 per cent; highways an increase from 9.42 to 10.22 per cent; charities a decrease from 5.89 to 5.58 per cent; schools an increase from 28.07 to 28.62 per cent; recreation an increase from 2.21 to 2.45 per cent; pensions an increase from 0.78 to 0.85 per cent; and public service enterprises an increase from 5.73 to 6.19 per cent. The other functions, which compose but a small proportion, show a general decrease over the preceding year.

Revenue for current charges for the year 1923 for all municipalities exceeded the current charges against revenue by $15,124,146, or 7.61 per cent. Comparing the years 1922 and 1923, we find that revenue for current charges increased $13,893,477, or 6.95 per cent, while current charges against revenue for the same period increased $9,291,076, or 4.90 per cent.

In preparing the tables for this report, the costs of maintenance and operation of departments and the various activities are classified as charges against revenue and all so-called permanent improvements are classed as outlays and are shown separately under that heading in Table I. The amount of revenue for current charges in excess of current charges against revenue, namely, $15,124,146, represents the money received from the taxing and police powers and also from public service performed for which special charges are made that was available for so-called outlay expenditures.

The actual amount that represents annually recurring costs can not be determined and whether enough is being raised to cover these costs can be determined only by a careful analysis of the activities of the several municipalities. We are committed to the pay-as-you-go policy for we believe it is the best method thus far devised. What we are really concerned with, however, is to determine how we can go and pay as we go as distinguished from the policy of pay and not go. We have thrust upon us debts contracted in the past which are burdensome and which must be met, and if we add to this the expense of all recurring costs, it is likely to result in higher tax rates for a time. But for twelve years we have gradually adjusted these old accounts, and all those municipalities which gave heed to the legislative acts of 1913 should be in a position to adopt the pay-as-you-go plan at the present time. Those municipalities which adhere to the borrowing policy must realize that for any improvement for which a loan may be made under our present laws, they are paying from 12 to 62 per cent more than the municipality which pays for improvements from the current year's revenue. Consequently we must expect the municipality which pays as it goes to have a much lower tax rate than the one which finances all its improvements by borrowing.

Many public improvements, which might well be considered luxuries, are undertaken, but might be postponed and, in fact, would have been postponed if it had been necessary to add the cost of them to the current year's tax levy. Likewise, many needed improvements are forced to be postponed at the present time on account of the large amount that must be raised by taxation to meet the debt and interest charges that have resulted from a borrowing policy.

I do not mean to say that every outlay should be reflected in the current tax rate, but rather annually recurring costs, or that portion of an improvement which might be representative of annually recurring costs. In rapidly growing cities and towns it would be unwise to attempt to finance all improvements wholly from current tax revenues as it would result either in an intolerable tax burden on the community or else would unreasonably retard growth.

The Debt Burden.

The net funded or fixed debt of all municipalities at the close of the financial year 1923 was $229,966,970, an increase over 1922 of $14,993,945, or 6.97 per cent. The increase in assessed valuation of taxable property was $262,775,084, or 4.60 per cent.

On pages xxiii to xxix tables are presented showing the net debt January 1, 1925, and the ratio of net debt to assessed valuation for the cities, the towns over 5,000 population, and the towns under 5,000 population. The total net debt on January 1, 1925, for all municipalities was $245,516,898, an increase over that reported for January 1, 1924, of $20,349,256, or 9.04 per cent. This increase was partially due to the assessment on certain municipalities of $1,500,000 on account of Essex County Tuberculosis

Hospital, and the assessment on certain cities and one town of $4,379,241.27 on account of Hampden County Memorial Bridge. This debt, while formerly included in the county debt, becomes municipal debt to the extent that municipalities borrowed to meet their assessment. The actual increase in public debt, therefore, was approximately $15,000,000.

The debt figures shown in these tables are for the calendar year 1924, whereas in the table in Parts 1, 2, and 3, showing the relation of indebtedness to assessed valuation, the figures are for the fiscal year 1923. The financial year of the cities does not correspond in all cases with the calendar year, since some cities close their year on November 30, and others as late as March 31 following. This difference between the financial year and the calendar year accounts for any variation which may be observed in the amount of indebtedness reported for the calendar year and the amount reported at the close of the financial year.

The aggregate general debt January 1, 1925, for all municipalities was $187,283,-796.75, of which $75,056,435.82, or 40.08 per cent, is debt reckoned as outside the limit of indebtedness, practically all of which has been issued under authority of special legislation.

The ratio of net debt to assessed valuation on January 1, 1925, was 3.90 per cent, which is a slight increase over the ratio shown for the close of the year 1923. The ratio of indebtedness, while higher than that of the preceding January, is, however, less than the ratio of indebtedness to valuation prior to the year 1919, and as far back as the year 1910 which is the first year these returns were published.

From information received as to the indebtedness incurred since January 1, 1925, it is probable that in our next annual report we shall be able to show a greater percentage of increase in valuation than in debt. Although the demand for new school buildings and permanent construction of roads will still be great and will continue to call for serious study for many years, we are gradually overcoming the extraordinary conditions which resulted from the postponement of improvements on account of the war and are financing more normal conditions.

The policy now followed of shortening the period of all loans issued under authority of special acts, and of requiring an initial contribution from the tax rate before such loans can be made are two steps which are certain to check the increase in indebtedness, so that in the very near future there is bound to be a reduction in the tax rates. Using the words of His Excellency the Governor, in his inaugural address, we repeat, "The goal to which we should direct our continued efforts is a Commonwealth without debt."

The Certification of Town and District Notes.

Sections 25 and 28 of Chapter 44, General Laws, which provide that this department shall be notified when loans are authorized, issued, and paid have proved very helpful in the examination of loans authorized by towns in cases where notes are issued, and in enabling the division to keep its debt records up to date so that the many inquiries received from investors in municipal securities may be answered. Information is also available for committees of the Legislature when considering bills presented by municipalities seeking authority to borrow outside the statutory debt limit. In the examination of town notes, it is essential that complete information as to special legislative authority for the incurrence of debt by the towns be available, and also that complete information as to the financial condition of the town be in our files.

The statute which requires all town notes to be issued on forms prescribed by this department and to be certified by the Director of Accounts has proved to be of great value to the towns, and has had a tendency to increase the marketability of such securities, the interest charges, as a consequence, being materially reduced for the majority of the towns.

The number of notes certified and the amount of the loans represented by them since the original act went into effect in 1911 are shown in the following table:

Years.	Revenue and Other Temporary Loans		General Loans		Total	
	Number	Amount	Number	Amount	Number	Amount
1911	983	$8,974,214.59	433	$737,349.43	1,416	$9,711,564.02
1912	1,093	9,438,850.00	831	1,093,712.20	1,924	10,532,562.20
1913	1,241	10,958,450.00	1,095	1,727,363.74	2,336	12,685,813.74
1914	1,411	12,780,963.00	1,290	1,779,575.29	2,701	14,560,538.29
1915	1,501	13,857,600.00	1,306	1,505,530.16	2,807	15,363,130.16
1916	1,437	14,066,488.00	867	1,204,053.62	2,304	15,270,541.62
1917	1,456	15,414,379.22	809	819,664.21	2,265	16,234,043.43
1918	1,665	16,434,205.75	664	711,160.23	2,329	17,145,365.98
1919	1,483	16,914,825.66	912	1,682,658.12	2,395	18,597,483.78
1920	1,802	20,990,182.84	1,339	1,869,786.72	3,141	22,859,969.56
1921	2,176	25,695,512.64	1,923	2,390,275.40	4,099	28,085,788.04
1922	2,183	28,245,427.06	2,099	2,562,840.93	4,282	30,808,267.99
1923	2,047	26,393,895.80	1,946	2,580,052.00	3,993	28,973,947.80
1924	2,230	30,644,443.62	2,028	2,688,215.00	4,258	33,332,658.62
1925 [1]	1,493	21,242,080.00	690	1,121,298.00	2,183	22,363,378.00

[1] To July 1.

The Auditing of Municipal Accounts and the Installation of Accounting Systems.

The demands on the part of municipalities for audits to be made and for the installation of accounting systems continue far in excess of our ability to meet them with the present force, and while we are gradually adding to the number of examiners in the division, such additions scarcely meet the increasing demands. In carrying on this work, it is our purpose not only to discover mathematical errors and discrepancies, but to point out errors of judgment and the failure to carry out the statutes which specifically set forth the things which cities and towns may do and how they shall do them. The yearly changes in municipal officials necessitate a continuous process of education along certain lines. The failure on the part of individuals to understand the necessity of training to fill certain positions, especially positions involving the handling of public funds, and the failure on the part of the public to realize the necessity of properly compensating its public officers so as to attract to public service those having experience or aptitude along the lines needed in each particular department, have, in many instances, resulted in lax financing and, in a number of cases, what is far worse, an actual loss of public funds. With the great increase in municipal activities, and in the amount of money now raised to carry on such activities, it can hardly be expected that a person who has had little or no experience in keeping accounts will record and account for funds coming into his possession in the way the public demands, especially when such an official must carry on a private business in order to obtain a sufficient amount to live on, since only a retainer is promised for his public service, no attempt being made to pay an adequate salary. The common remark heard that the job need not be taken if the salary does not satisfy, is not, in my opinion, an answer. This Commonwealth has been noted for its public-spirited citizens, but there is a limit to all things, and while the reflections of the past are satisfying yet we must look to the future. Little complaint was heard when we had a tax rate of $10 or $12 per $1,000 valuation, but today, in order to meet public demands, we have tax rates of $30 or more per $1,000 valuation, and consequently a spirit of unrest is created. No longer can we satisfy the taxpayer with a mere statement of what has been received and paid out, but we must show the source of the receipt and the purpose of the expenditure. Our municipalities must provide administrative and operative officials, the first class to consist of public-spirited citizens of business experience who shall act as trustees and who shall not be expected to give their full time, and the other class to consist of specialists in their particular lines, who shall have more or less permanent tenure and shall be paid a reasonable compensation, if the best results are to be obtained.

The audits disclose conditions in some places far from satisfactory, either as to methods of accounting or methods of financing. Oftentimes it is found that the record for low tax rates can be explained by the fact that accumulated reserves have been drawn on or that borrowings have been made and the burden passed on to future taxation. The public should understand that the tax rate is only a part of the story; in fact, it is the smallest part, since it is a comparatively easy matter to mislead the public for a short period of time, but eventually the truth will come out, and, unfortunately,

the effect of poor financing usually falls upon an innocent administration. The system of accounts which is installed by this division will make available facts as to the general policies followed, if the interested taxpayer will give some consideration to the statements which show the financial condition as taken from the books at the close of the fiscal year.

Accounting systems have been installed in 150 cities and towns, a gain of 14 in the past year. During this period, audits have been made in 75 other cities and towns, and assistance has been rendered to a large number of cities and towns in which accounting systems have been previously installed.

Conclusion.

This report has been compiled from returns filed by city and town officials, after a careful editing by the very small office force available for this work. Many letters have been written seeking information as to items included in the returns, or in the published annual reports of cities and towns, and in practically every case a most cordial spirit of cooperation has been shown in the replies received. There are, however, a number of municipalities which make no attempt to comply with the statute which requires the filing of these returns, and while it might be well to eliminate those municipalities from the report, such a procedure would leave the report more or less incomplete. It would probably arouse the delinquent and careless if the penalty for failure to make returns as now provided for by the general laws were imposed. With our present force we are accomplishing as much as it is possible to do.

The results obtained during the past year have been quite satisfactory, and have been made possible by the efficient services of the examiners and clerks of the division, especially Mr. Edward H. Fenton, Deputy Director and Chief Examiner, who has charge of the work of auditing and of the installation of accounting systems, and Miss Hannah M. Varney who has charge of the clerical work and the preparation of this report.

I wish to express my grateful appreciation of the conscientious services rendered by the entire force, for I feel that, without exception, the force has worked unceasingly to make possible accurate information of municipal financial transactions which is invaluable to the interested taxpayer either by way of audit reports, accounting systems, or publication of statistical data.

Respectfully submitted,

THEODORE N. WADDELL,
Director of Accounts.

State House, Boston, July 1, 1925.

PLAN OF THE REPORT.

The statistical presentations of this report, following the introductory matter, are arranged in three principal parts, devoted respectively to the finances of (I) the 39 cities; (II) the 74 towns having a population of 5,000 or over; and (III) the 242 towns having a population of less than 5,000. In all the tabulations, unless otherwise indicated, the cities and towns are arranged in order of population for convenience of comparison.

Part I. — Cities.

This part is subdivided as follows: — (A) Summary of Financial Transactions; (B) Receipts from Revenue; (C) Payments for Maintenance and Interest; (D) Indebtedness; and (E) Cash Balances.

(A) *Summary of Financial Transactions.*

This division consists of a summary table (designated Table I) or general survey of all the financial transactions of the 39 cities of the Commonwealth (pp. 4–27). The several cities, with the exception of Boston, which has financial transactions of such magnitude as to warrant presentation independently of the other cities, are arranged, for purposes of comparison, according to the population of the Massachusetts Census of 1920, typographical considerations making it necessary to adopt an arbitrary grouping of four municipalities to a page.

(B) *Receipts from Revenue.*

Table II (pp. 30, 31) shows receipts from *General* and Table III (pp. 32, 33) receipts from *Commercial* Revenue. The former consists of taxes, licenses and permits, fines and forfeits, grants and gifts, and all other general revenue; while the latter is composed of revenue from special assessments (whether for expenses or outlays), privileges, departmental earnings, public service enterprises, cemeteries, and interest.

Table IV (pp. 34–42) is an exhibit of classified Departmental Earnings (being the detail of Column D of Table III), from which may be seen the amount of revenue received by the several municipalities from their various departments. Unclassified receipts are excluded because of their diversity. This table is self-explanatory and is suggestive as disclosing the varying degree to which different cities have discovered opportunities for revenue from this source.

Table V (p. 43) is a tabulation of interest receipts classified so as to show the amount of interest derived from money on deposit, from deferred taxes and special assessments, from public trust funds (sub-classified according to particular funds, so far as is practicable), from investment funds, and from miscellaneous sources.

Table VI (p. 44) presents a summary of revenue receipts, giving within the scope of a single table in a form convenient for comparison the receipts from all sources of revenue of the 39 cities.

It is of interest to note that of the total revenue receipts of the 39 cities of the Commonwealth for the year covered by the report, 80.8 per cent is from general revenue sources and 19.2 per cent from commercial revenue sources. The revenue receipts of the city of Boston are 79.0 per cent from general and 21.0 per cent from commercial sources.

(C) *Payments for Maintenance and Interest.*

The tables in this division, VII to X, inclusive (pp. 46–68), exhibit gross payments, classified in detail, on account of the maintenance cost, or what are sometimes called the "current expenses" of the various departments or kinds of municipal services. Interest payments are similarly but separately shown, not only because it is desirable to exhibit this item of expense independently, but because interest is properly a capital rather than a departmental charge.

It would be most interesting and significant, too, if we could calculate the net cost of the several municipal services so as to show the actual burden of each upon the taxpayer, and it might be supposed that such a figure could be obtained simply by deducting the earnings of a department from the amount necessary to maintain it; but there is as yet on the part of accounting authorities no clear or general understanding as to what receipts should be treated as departmental earnings, thereby constituting a proper offset to expense, and what, on the other hand, being in the nature of an assessment upon the taxpayer rather than a charge upon the citizen, cannot

be legitimately deducted from a gross cost figure in order to obtain net cost of maintenance.

In comparing certain departmental expenses, large differences will occasionally be noted for the same class of service, the reason for which is not sufficiently apparent to warrant our attempting to assign it without more or less exhaustive inquiry. Meanwhile the differences, even for a single year, which may be noted in these comparative tables for cities of approximately the same size should stimulate local discussion for the purpose of ascertaining whether a satisfactory explanation can be found.

From the interest table (p. 68) we note that the total interest burden of the 39 cities for the year covered by the report was $14,218,701.57, of which $7,565,261.10, or 53.2 per cent, was interest on the general debt; $1,638,519.81, or 11.5 per cent, was interest on revenue and other temporary loans; and the remaining 35.3 per cent of the total interest payments was for debt on account of trust funds used, public service enterprise and cemetery loans, metropolitan assessments for sewer, park, and water purposes, state assessments on account of grade crossing abolition, and miscellaneous debt not specified. It is of interest to note that the total assessment on the city of Boston for interest on metropolitan debts was $1,678,275.77, or 25.5 per cent of the total interest burden of the city (see also payments to the state sinking and loan funds on page 73). Nearly 56 per cent of Somerville's total interest burden is on account of metropolitan assessments.

(D) *Indebtedness.*

Table XI (p. 70) shows the outstanding indebtedness classified by the character of the obligation; Table XII (p. 71), the relation of indebtedness to valuation, the valuation figures as reported to the Tax Commissioner being used; Table XIII (p. 72), the debt transactions for 1923, classified according to the character of the obligation; Table XIV (p. 73) shows separately the payments to the state sinking and loan funds; and Table XV (p. 74) shows the method of meeting debt requirements from taxation.

A tabulation which gives figures for the funded or fixed debt and the net debt only of a municipality does not, however, tell the whole story of the debt burden. Revenue loans, it is true, are not included in reckoning the limit of indebtedness under the law; but though they are temporary transactions with uncollected taxes presumably as an offsetting asset, they constitute in fact a permanent burden, since they are as a class annually recurrent. Loans in anticipation of bond issues, although of a temporary character, are in reality *fixed* debt (having no assets as an offset) and in Table XII are included in the total of funded or fixed debt and reckoned in determining the net debt. Table XI (p. 70) has therefore been prepared for the purpose of showing the aggregate outstanding indebtedness, including not only the funded or fixed debt, but also temporary debt and warrants or orders unpaid.

The net funded or fixed debt is found by deducting from the total funded or fixed debt the amount which has been set aside in sinking funds to pay the debt when due. Funded or fixed debt does not include revenue loans or outstanding warrants or orders, because these debts are considered temporary, and it is assumed that such obligations are offset by theoretically "quick" assets. Thus, revenue loans are offset by uncollected taxes, and warrants or orders by cash on hand.

The table of debt transactions (p. 72) is of interest as showing the amount of debt incurred during the fiscal year 1923 for the several purposes specified, and the amount of debt cancelled during the year, excepting payments to the state sinking and loan funds on account of grade crossings, metropolitan assessments for sewer, park, and water purposes, and payments to counties on account of debt incurred for bridge purposes. These payments represent the cancellation of a portion of the city's debt incurred by the State on its account, and for this reason are excluded.

Included in the term "General Loans" in the table of debt transactions are not only loans issued for general purposes, but likewise all loans whether specified as for school, fire, or police, etc., purposes, since these could not be shown separately by figures which would be comparable.

Payments to the state sinking and loan funds on account of grade crossings and metropolitan sewer, park, and water assessments are shown separately in Table XIV (p. 73). The aggregate amount thus paid for the 39 cities in 1923 was $697,988.86, of which *Boston* paid $401,084.72, or 57.5 per cent.

Table XV (p. 74) is of interest as showing the relative use by the 39 cities of Massa-

chusetts of the two methods of meeting their debt obligations. The payments to the state sinking and loan funds on account of grade crossings and metropolitan assessments are included in this table in order to show the annual debt charges against revenue, but they are *assessments* and not properly charged as a serial or municipal sinking fund payment.

(E) *Cash Balances.*

Table XVI (p. 76) shows the amount of cash on hand held by the treasurer and departments at the beginning and close of the fiscal year 1923.

PART II. — TOWNS OVER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances.

The tables in Division A, *Summary of Financial Transactions* (pp. 80–121), are similar in form and detail to those given for the cities in Part I, the towns being arranged according to population, with the exception of Brookline, the largest town, which is presented separately as its transactions are scarcely comparable with those of any other town. The tables in the division devoted to *Indebtedness* (II, III, IV, V, and VI, on pp. 124–131, inclusive) are similar to those given for the cities, and the comments made in the latter connection are likewise applicable to the towns. The statements of *Cash Balances* (pp. 134, 135) for the towns are also self-explanatory.

PART III. — TOWNS UNDER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances. They are presented on the same plan as the towns of over 5,000 population, which are shown in Part II.

Excess or Deficiency of Revenue: Cities.

Cities. (In order of Population, 1920)	Revenue for Current Charges					Current	
	1919	1920	1921	1922	1923	1919	1920
Boston	$48,386,693	$49,652,788	$50,406,827	$52,885,270	$55,927,845	$43,435,389	$46,447,458
Worcester	6,496,214	6,889,246	8,588,983	8,710,718	9,222,249	6,151,715	7,695,374
Springfield	5,626,754	6,232,906	7,321,346	8,052,196	8,447,794	5,002,677	6,144,562
New Bedford	4,599,519	5,443,541	6,443,194	6,765,172	7,305,198	4,387,767	5,512,180
Fall River	3,939,516	4,931,670	4,781,326	6,111,442	6,287,380	3,751,099	4,867,350
Lowell	3,443,806	3,886,247	4,618,368	4,700,760	5,645,091	3,325,942	4,074,783
Cambridge	4,846,633	5,397,844	5,193,833	5,549,395	5,981,842	4,876,814	5,209,184
Lynn	2,959,711	3,451,204	3,657,950	4,080,999	4,467,809	2,838,092	3,520,351
Lawrence	2,727,969	3,854,364	3,721,346	3,873,302	4,227,606	2,827,898	3,614,989
Somerville	2,696,046	2,925,574	3,049,520	3,237,388	3,142,358	2,569,073	2,858,548
Brockton	2,248,068	2,266,347	2,918,690	2,922,413	3,332,879	2,148,344	2,683,071
Holyoke	2,903,532	3,465,681	3,995,693	4,047,841	4,198,434	2,743,607	3,616,151
Haverhill	1,732,572	1,893,607	2,257,941	2,265,375	2,275,169	1,598,333	2,034,875
Malden	1,619,160	1,705,713	1,864,954	1,984,923	2,177,885	1,568,428	1,715,877
Quincy	2,060,194	2,308,896	2,302,492	2,949,949	3,003,285	1,959,891	2,404,159
Newton	2,343,070	3,097,921	2,967,606	3,169,569	3,308,225	2,398,150	2,841,758
Chelsea	1,295,244	1,376,421	1,470,468	1,795,682	2,157,161	1,268,746	1,486,094
Salem	1,570,663	1,702,644	1,776,754	1,984,773	2,166,883	1,450,729	1,745,302
Pittsfield	1,214,263	1,571,488	1,610,920	1,800,087	1,906,746	1,197,933	1,532,071
Fitchburg	1,442,225	1,696,462	1,833,161	1,943,322	1,981,440	1,450,077	1,802,986
Everett	1,477,750	1,163,844	1,806,111	1,842,721	1,902,942	1,268,669	1,479,972
Medford	1,249,940	1,401,300	1,539,313	1,770,200	1,993,122	1,206,499	1,371,345
Taunton	1,441,958	1,591,014	1,738,266	1,877,822	1,983,362	1,528,956	1,648,207
Chicopee	1,129,299	1,459,613	1,668,286	1,783,840	1,853,423	1,032,504	1,385,294
Waltham	950,914	1,179,172	1,105,171	1,352,919	1,695,345	923,683	1,100,617
Revere	837,586	962,889	1,124,327	1,258,627	1,395,360	851,640	1,069,161
Gloucester	950,295	990,426	1,047,342	1,150,215	1,239,180	881,450	1,037,638
Beverly	1,062,537	1,179,306	1,330,291	1,300,804	1,316,543	923,515	1,100,416
North Adams	546,171	697,156	822,381	787,748	854,860	553,834	653,259
Northampton	599,267	592,137	873,298	842,872	950,298	550,056	666,505
Leominster	500,335	501,655	607,577	669,887	704,927	466,451	522,558
Attleboro	630,632	775,883	882,070	956,661	946,903	551,915	736,880
Peabody	840,362	857,101	1,049,485	1,237,525	1,346,928	746,070	902,144
Westfield	746,581	865,688	866,540	986,870	1,052,795	693,417	829,856
Melrose	686,826	758,684	780,692	892,701	925,096	651,425	775,471
Gardner	485,582	605,577	708,915	685,458	855,494	435,862	556,324
Woburn	528,979	561,543	651,723	799,867	759,168	523,291	642,286
Newburyport	392,215	371,538	523,346	521,599	579,578	366,142	428,321
Marlborough	436,217	479,676	505,041	522,332	537,907	432,794	505,185
39 Cities	**$119,645,298**	**$130,744,766**	**$140,411,547**	**$150,071,244**	**$160,056,510**	**$111,538,877**	**$129,218,562**

Excess or Deficiency of Revenue: Cities — Concluded.

Charges against Revenue			Excess (+) or Deficiency (−) of Revenue				
1921	1922	1923	1919	1920	1921	1922	1923
$48,735,645	$51,809,484	$52,092,171	+$4,951,304	+$3,205,330	+$1,671,182	+$1,075,786	+$3,835,674
8,073,261	8,493,582	8,992,542	+344,499	−806,128	+515,722	+217,136	+229,707
6,845,642	7,316,634	7,872,531	+624,077	+88,344	+475,704	+735,562	+575,263
6,299,891	6,617,928	6,835,268	+211,752	−68,639	+143,303	+147,244	+469,930
5,043,893	5,149,712	5,907,959	+188,417	+64,320	−262,567	+961,730	+379,421
4,728,935	4,928,154	5,104,253	+117,864	−188,536	−110,567	−227,394	+540,838
5,468,335	5,450,040	5,952,252	−30,181	+188,660	−274,502	+99,355	+29,590
3,925,411	4,141,919	4,186,964	+121,619	−69,147	−267,461	−60,920	+280,845
3,664,630	3,817,954	4,024,685	−99,929	+239,375	+56,716	+55,348	+202,921
2,984,078	2,967,670	3,038,665	+126,973	+67,026	+65,442	+269,718	+103,693
2,987,029	3,010,717	3,147,586	+99,724	−416,724	−68,339	−88,304	+185,293
3,789,991	3,681,485	4,116,594	+159,925	−150,470	+205,702	+366,356	+81,840
2,142,569	2,129,687	2,201,747	+134,239	−141,268	+115,372	+135,688	+73,422
1,881,919	1,873,546	2,068,616	+50,732	−10,164	−16,965	+111,377	+109,269
2,574,056	2,696,929	2,851,704	+100,303	−95,263	−271,564	+253,020	+151,581
2,832,935	3,115,503	3,259,517	−55,080	+256,163	+134,671	+54,066	+48,708
1,689,050	1,791,780	1,970,660	+26,498	−109,673	−218,582	+3,902	+186,501
1,875,521	1,953,357	1,975,671	+119,934	−42,658	−98,767	+31,416	+191,212
1,658,521	1,639,652	1,724,480	+16,330	+39,417	−47,601	+160,435	+182,266
1,937,635	1,886,589	1,908,682	−7,852	−106,524	−104,474	+56,733	+72,758
1,607,919	1,672,893	1,808,165	+209,081	−316,128	+198,192	+169,828	+94,777
1,617,768	1,704,674	1,804,888	+43,441	+29,955	−78,455	+65,526	+188,234
1,770,704	1,755,248	1,803,550	−86,998	−57,193	−32,438	+122,574	+179,812
1,479,670	1,560,095	1,718,957	+96,795	+74,319	+188,616	+223,745	+134,466
1,225,973	1,298,311	1,370,641	+27,231	+78,555	−120,802	+54,608	+324,704
1,242,868	1,269,883	1,481,579	−14,054	−106,272	−118,541	−11,256	−86,219
1,056,854	1,089,546	1,145,166	+68,845	−47,212	−9,512	+60,669	+94,014
1,243,330	1,241,014	1,286,331	+139,022	+78,890	+86,961	+59,790	+30,212
680,738	725,353	759,794	−7,663	+43,897	+141,643	+62,395	+95,066
720,337	759,216	888,883	+49,211	−74,368	+152,961	+83,656	+61,415
616,214	603,595	632,768	+33,884	−20,903	−8,637	+66,292	+72,159
874,977	862,645	875,289	+78,717	+39,003	+7,093	+94,016	+71,614
1,089,571	1,105,271	1,220,452	+94,292	−45,043	−40,086	+132,254	+126,476
856,210	887,087	956,406	+53,164	+35,832	+10,330	+99,783	+96,389
846,246	880,847	903,367	+35,401	−16,787	−65,554	+11,854	+21,729
635,260	713,937	706,308	+49,720	+49,253	+73,655	−28,479	+149,186
698,105	748,804	790,414	+5,688	−80,743	−46,382	+51,063	−31,246
486,443	488,451	545,168	+26,073	−56,783	+36,903	+33,148	+34,410
519,953	519,993	539,164	+3,423	−25,509	−14,912	+2,339	−1,257
$138,408,087	**$144,359,185**	**$150,469,837**	**+$8,106,421**	**+$1,526,204**	**+$2,003,460**	**+$5,712,059**	**+$9,586,673**

Excess or Deficiency of Revenue: Towns over 5,000 Population.

Towns. (In order of Population, 1920)	Revenue for Current Charges					Current Charges against Revenue					Excess (+) or Deficiency (−) of Revenue				
	1919	1920	1921	1922	1923	1919	1920	1921	1922	1923	1919	1920	1921	1922	1923
Brookline	$2,301,781	$2,502,938	$2,527,578	$2,989,860	$2,747,340	$2,158,189	$2,396,672	$2,628,735	$2,642,059	$2,730,330	+$143,592	+$106,266	−$101,157	+$347,801	+$17,010
Watertown	782,892	934,030	1,057,998	1,096,459	1,194,993	743,982	915,352	1,002,962	1,020,599	1,112,663	+38,910	+18,678	+55,036	+75,860	+82,330
Arlington	736,849	851,863	886,142	1,011,616	1,085,338	707,005	799,242	883,588	916,377	993,664	+29,844	+52,621	+2,554	+95,239	+91,674
Framingham	708,245	758,666	727,611	871,873	1,036,329	594,639	727,304	810,917	838,291	886,677	+113,606	+31,362	−83,306	+33,582	+149,652
Greenfield	353,597	481,228	557,734	661,250	697,114	306,768	428,582	488,101	561,200	587,502	+46,829	+52,646	+69,633	+100,050	+109,612
Winthrop	472,159	527,453	523,847	613,790	669,133	415,064	504,863	559,705	559,030	562,377	+57,095	+22,590	−35,858	+54,760	+106,756
Methuen	360,566	666,920	757,934	746,544	772,791	465,978	610,502	664,462	645,206	722,065	−105,412	+56,418	+93,472	+101,338	+50,726
Weymouth	423,825	509,717	525,471	529,284	599,846	359,044	476,054	508,022	488,124	530,682	+64,781	+33,663	+17,449	+41,160	+69,164
Southbridge	257,031	320,462	377,956	390,727	432,835	248,785	302,661	347,784	358,073	360,320	+8,246	+17,801	+30,172	+32,654	+72,515
Milford	311,479	334,438	346,946	407,941	459,415	293,970	332,265	368,040	406,853	402,337	+17,509	+2,173	−21,094	+1,088	+57,078
West Springfield	426,769	567,398	561,239	749,125	819,298	374,856	475,700	571,055	641,406	705,855	+51,913	+91,698	−9,816	+107,719	+113,443
Webster	256,272	257,698	390,756	390,082	399,669	217,288	303,894	335,559	346,400	334,711	+38,984	−46,196	+55,197	+43,682	+64,958
Plymouth	474,545	518,455	607,451	574,589	634,732	401,321	479,194	545,431	509,217	511,455	+73,224	+39,261	+62,020	+65,372	+123,277
Wakefield	590,446	696,806	760,375	832,103	940,971	534,169	673,747	739,517	759,416	858,430	+56,277	+23,059	+20,858	+72,687	+82,541
Clinton	314,230	385,902	422,773	496,806	449,290	296,969	350,358	412,642	423,972	427,823	+17,261	+35,544	+10,131	+72,834	+21,467
Adams	264,918	340,611	397,796	339,319	460,893	254,428	308,280	330,507	388,827	383,884	+10,490	+32,331	+67,289	−49,508	+77,009
Norwood	517,255	582,154	690,658	785,584	889,122	479,047	609,703	696,566	751,508	783,763	+38,208	−27,549	−5,908	+34,076	+105,359
Easthampton	267,930	392,422	316,935	395,874	447,497	225,808	270,193	313,208	311,342	349,051	+42,122	+122,229	+3,727	+84,532	+98,446
Danvers	407,850	444,088	489,298	549,084	598,206	348,057	414,288	428,925	453,531	508,435	+59,793	+29,800	+60,373	+95,553	+89,771
Natick	419,234	430,885	511,743	528,288	645,457	371,644	465,657	501,879	518,182	569,269	+47,590	−34,772	+9,864	+10,106	+76,188
Saugus	300,852	331,958	359,853	394,407	451,024	266,069	333,130	359,182	371,069	397,768	+34,783	−1,172	+671	+23,338	+53,256
Dedham	424,701	545,288	550,669	568,784	583,505	382,231	485,262	511,643	520,472	534,217	+42,470	+60,026	+39,026	+48,312	+49,288
Belmont	438,520	507,324	561,688	821,369	739,910	411,213	492,860	573,863	643,445	706,033	+27,307	+14,464	−12,175	+177,924	+33,877
Braintree	386,807	503,899	540,735	619,468	723,756	328,410	439,788	500,472	549,401	572,234	+58,397	+64,111	+40,263	+70,067	+151,522
Winchester	478,596	585,748	666,327	644,030	706,740	440,726	528,902	566,402	572,584	591,499	+37,870	+56,846	+99,925	+71,446	+115,241
Northbridge	184,449	141,354	269,679	259,447	345,717	154,367	187,838	216,610	260,801	289,262	+30,082	−46,484	+53,069	−1,354	+56,455
Amesbury	282,290	275,201	340,946	353,787	353,812	286,524	329,115	319,968	324,792	343,632	−4,234	−53,914	+20,978	+28,995	+10,180
Palmer	167,088	197,670	256,545	308,860	299,482	159,655	190,421	261,008	268,050	286,980	+7,433	+7,249	−4,463	+40,810	+12,502
Athol	305,384	283,283	391,425	421,529	427,556	245,565	318,210	334,599	338,589	379,797	+59,819	−34,927	+56,826	+82,940	+47,759
Milton	617,141	742,115	743,276	792,981	793,514	562,985	662,961	663,896	671,549	703,838	+54,156	+79,154	+79,380	+121,432	+89,676
N. Attleborough	346,453	422,272	430,190	421,711	473,727	328,728	402,454	422,933	415,951	416,195	+17,725	+19,818	+7,257	+5,760	+57,532
Ware	155,640	243,386	253,177	259,603	267,630	170,235	216,315	235,053	253,854	262,388	−14,595	+27,071	+18,124	+5,749	+5,242
Middleborough	226,684	316,821	365,060	364,659	424,143	219,579	298,351	344,048	340,508	361,532	+7,105	+18,470	+21,012	+24,151	+62,611
Bridgewater	154,904	186,758	177,711	202,224	212,166	145,733	181,696	190,768	190,764	194,302	+9,171	+5,062	−13,057	+11,460	+17,864
Andover	290,643	339,773	356,622	412,333	501,318	253,601	302,702	322,830	349,639	396,078	+37,042	+37,071	+33,792	+62,694	+105,240
Swampscott	416,952	459,936	481,756	526,898	596,745	376,817	434,534	482,063	503,742	539,979	+40,135	+25,402	−307	+23,156	+56,766
Stoneham	258,258	311,048	306,841	306,478	336,015	220,113	268,537	281,806	295,925	311,056	+38,145	+42,511	+25,035	+10,553	+24,959

Montague	179,085	178,161	227,023	236,094	271,191	147,838	180,481	196,630	235,033	242,379	+31,247	−2,320	+30,393	+1,061	+28,812
Hudson	240,497	317,689	283,634	329,971	383,644	225,418	276,795	274,107	306,286	326,716	+15,079	+40,894	+9,527	+23,685	+59,928
Rockland	218,455	226,028	294,833	274,309	315,800	192,338	228,458	253,933	262,107	265,564	+26,117	−2,430	+35,900	+12,202	+50,236
Ludlow	145,257	201,319	224,992	287,371	297,635	141,426	182,857	232,500	244,884	258,770	+3,831	+18,462	−7,508	+42,487	+38,865
Reading	442,982	513,641	560,307	562,806	657,650	403,854	488,717	523,985	521,264	590,571	+39,128	+24,924	+36,322	+41,542	+67,079
Marblehead	459,717	490,897	540,852	550,364	554,439	397,204	489,532	483,213	458,269	501,279	+62,513	+1,365	+57,639	+92,095	+53,160
Fairhaven	190,989	202,535	257,415	317,761	357,049	174,163	223,776	275,618	311,365	359,296	+16,826	−21,241	−18,203	+6,396	−2,247
Whitman	198,986	211,701	233,460	240,063	281,348	184,107	209,574	227,671	232,697	242,603	+14,879	+2,127	+5,789	+7,366	+38,745
Maynard	144,019	174,744	195,080	212,642	235,889	128,287	154,221	166,496	171,262	194,295	+15,732	+20,523	+28,584	+41,380	+41,594
Needham	250,523	290,520	376,939	393,902	432,354	225,015	290,314	323,785	346,554	390,032	+25,508	+206	+53,154	+47,348	+42,322
Grafton	102,178	129,879	156,763	181,786	193,856	106,127	129,121	146,737	167,780	168,194	−3,949	+758	+10,026	+14,006	+25,662
Stoughton	208,898	223,541	220,468	241,998	284,429	182,728	214,422	218,058	235,359	240,027	+26,170	+9,119	+2,410	+6,639	+44,402
Franklin	199,343	242,883	256,695	260,845	276,324	177,545	222,640	248,689	249,185	258,990	+21,798	+20,243	+8,006	+11,660	+17,334
Dartmouth	180,024	199,762	252,179	291,867	370,328	132,286	173,980	228,069	260,592	303,854	+47,738	+25,782	+24,110	+31,275	+66,474
Concord	380,854	487,139	457,018	471,641	498,736	355,649	442,705	450,800	431,651	439,220	+25,205	+44,434	+6,218	+39,990	+59,516
Lexington	320,009	395,791	422,922	476,320	482,575	309,461	363,030	419,634	450,829	451,146	+10,548	+32,761	+3,288	+25,491	+31,429
Great Barrington	128,629	190,431	191,305	215,013	225,422	135,331	175,870	186,100	200,159	213,021	−6,702	+14,561	+5,205	+14,854	+12,401
North Andover	185,732	306,062	261,091	280,983	330,478	189,153	241,730	244,256	259,955	269,954	−3,421	+64,332	+16,835	+21,028	+60,524
Mansfield	261,210	319,811	296,551	399,707	419,539	269,398	311,184	349,763	340,306	386,593	−8,188	+8,627	−53,212	+59,401	+32, 46
Wellesley	476,525	527,934	533,261	673,410	706,551	418,996	487,233	529,915	560,198	632,644	+57,529	+40,701	+3,346	+113,212	+73,907
Ipswich	196,800	248,435	277,021	315,698	338,053	199,350	248,451	271,211	285,273	315,703	−2,550	−16	+5,810	+30,425	+22,350
Canton	207,877	232,301	259,783	289,607	257,945	188,783	219,455	248,706	244,540	239,152	+19,094	+12,846	+11,077	+45,067	+18,793
Spencer	119,373	134,916	122,728	153,121	157,603	107,432	127,892	125,991	129,726	148,086	+11,941	+7,024	−3,263	+23,395	+9,517
Winchendon	163,599	188,719	198,767	218,632	236,279	141,805	185,679	196,850	213,846	219,618	+21,794	+3,040	+1,917	+4,786	+16,661
Westborough	115,532	119,833	129,119	149,784	148,508	112,418	129,842	133,205	135,386	143,503	+3,114	−10,009	−4,086	+14,398	+5,005
Abington	176,643	152,811	200,309	195,833	211,596	142,134	173,723	180,991	192,670	209,681	+34,509	−20,912	+19,318	+3,163	+1,915
Chelmsford	152,147	183,267	180,769	248,135	251,013	119,946	157,292	184,827	195,975	208,005	+32,201	+25,975	−4,058	+52,160	+43,008
Millbury	100,789	135,210	158,900	183,942	178,034	103,745	125,100	161,428	174,664	169,859	−2,956	+10,110	−2,528	+9,278	+8,175
Hingham	249,957	312,167	332,354	311,842	398,462	236,269	296,852	297,273	310,432	325,481	+13,688	+15,315	+35,081	+1,410	+72,981
Amherst	178,917	204,061	196,693	194,349	215,402	162,904	186,396	193,868	192,471	204,621	+16,013	+17,665	+2,825	+1,878	+10,781
South Hadley	138,832	210,381	222,145	218,444	242,754	134,816	193,775	200,207	201,992	214,373	+4,016	+16,606	+21,938	+16,452	+28,381
Walpole	263,507	289,005	354,627	369,598	401,308	236,799	315,422	325,913	323,598	356,583	+26,708	−26,417	+28,714	+46,000	+44,725
Orange	151,235	139,493	198,339	174,226	189,296	136,876	167,840	187,664	170,253	176,245	+14,359	−28,347	+10,675	+3,973	+13,051
Uxbridge	120,465	122,545	170,779	167,398	191,926	112,627	127,454	145,199	151,561	168,515	+7,838	−4,909	+25,580	+15,837	+23,411
Dracut	90,241	90,296	128,685	132,779	151,106	81,546	93,892	110,082	142,425	151,044	+8,695	−3,596	+18,603	−9,646	+62
Easton	149,520	152,817	178,573	192,939	194,377	134,293	151,249	171,601	151,836	153,800	+15,227	+1,568	+6,972	+41,103	+40,577
Agawam	114,382	129,792	136,081	189,365	206,301	110,043	133,591	149,407	194,119	223,716	+4,339	−3,799	−13,326	−4,754	−17,415
74 Towns	**$23,686,963**	**$27,774,485**	**$30,179,201**	**$33,243,311**	**$35,765,229**	**$21,707,672**	**$26,438,132**	**$28,994,131**	**$30,067,250**	**$31,971,216**	**+$1,979,291**	**+$1,336,353**	**+$1,185,070**	**+$3,176,061**	**+$3,794,013**

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Cities.

Cities. (In order of Population, 1920)	Totals	Maintenance	Interest	Debt Requirements	Percentages		
					Maintenance	Interest	Debt Requirements
Boston	$52,092,171.38	$41,816,259.24	$6,585,586.57	$3,690,325.57	80.3	12.6	7.1
Worcester	8,992,541.71	7,447,708.11	569,433.60	975,400.00	82.8	6.3	10.9
Springfield	7,872,531.50	6,657,771.26	558,260.24	656,500.00	84.6	7.1	8.3
New Bedford	6,835,267.64	4,970,060.90	744,934.74	1,120,272.00	72.7	10.9	16.4
Fall River	5,907,958.70	4,660,132.60	484,866.10	762,960.00	78.9	8.2	12.9
Lowell	5,104,252.99	4,142,140.69	387,142.30	574,970.00	81.1	7.6	11.3
Cambridge	5,952,251.66	4,764,207.98	584,491.13	603,552.55	80.1	9.8	10.1
Lynn	4,186,963.75	3,385,857.71	313,104.26	488,001.78	80.9	7.5	11.6
Lawrence	4,024,685.26	3,350,659.06	271,966.50	402,059.70	83.2	6.8	10.0
Somerville	3,038,664.80	2,594,321.06	232,543.11	211,800.63	85.4	7.6	7.0
Brockton	3,147,585.79	2,365,219.36	274,166.43	508,200.00	75.1	8.7	16.2
Holyoke	4,116,593.87	3,594,102.59	207,338.28	315,153.00	87.3	5.0	7.7
Haverhill	2,201,747.25	1,921,427.81	86,274.44	194,045.00	87.3	3.9	8.8
Malden	2,068,616.28	1,640,674.39	189,532.19	238,409.70	79.3	9.2	11.5
Quincy	2,851,704.47	2,106,260.15	271,946.58	473,497.74	73.9	9.5	16.6
Newton	3,259,516.55	2,742,397.23	287,882.67	229,236.65	84.2	8.8	7.0
Chelsea	1,970,659.98	1,564,196.67	225,593.64	180,869.67	79.4	11.4	9.2
Salem	1,975,670.82	1,619,699.67	136,971.15	219,000.00	82.0	6.9	11.1
Pittsfield	1,724,480.25	1,297,154.94	132,575.31	294,750.00	75.2	7.7	17.1
Fitchburg	1,908,681.60	1,554,043.48	131,538.12	223,100.00	81.4	6.9	11.7
Everett	1,808,165.08	1,417,838.69	183,814.11	206,512.28	78.4	10.2	11.4
Medford	1,804,887.93	1,403,030.42	170,327.67	231,529.84	77.7	9.5	12.8
Taunton	1,803,549.89	1,461,164.91	135,484.98	206,900.00	81.0	7.5	11.5
Chicopee	1,718,956.99	1,381,910.10	94,646.89	242,400.00	80.4	5.5	14.1
Waltham	1,370,641.52	1,131,086.80	100,102.16	139,452.56	82.5	7.3	10.2
Revere	1,481,579.46	1,083,976.58	158,359.55	239,243.33	73.2	10.7	16.1
Gloucester	1,145,165.76	941,444.04	79,346.72	124,375.00	82.2	6.9	10.9
Beverly	1,286,330.63	1,057,899.65	69,430.98	159,000.00	82.2	5.4	12.4
North Adams	759,794.29	621,896.21	42,178.09	95,719.99	81.8	5.6	12.6
Northampton	888,883.17	789,092.89	30,710.28	69,080.00	88.8	3.4	7.8
Leominster	632,767.86	539,219.99	35,047.87	58,500.00	85.2	5.5	9.3
Attleboro	875,289.04	713,656.53	61,382.51	100,250.00	81.5	7.0	11.5
Peabody	1,220,451.52	996,366.18	81,085.34	143,000.00	81.6	6.7	11.7
Westfield	956,406.10	863,520.39	30,885.71	62,000.00	90.3	3.2	6.5
Melrose	903,366.95	715,621.72	83,165.92	104,579.31	79.2	9.2	11.6
Gardner	706,308.10	586,054.12	44,953.98	75,300.00	83.0	6.4	10.6
Woburn	790,413.59	546,418.32	68,730.18	175,265.09	69.1	8.7	22.2
Newburyport	545,168.23	409,523.22	39,145.01	96,500.00	75.1	7.2	17.7
Marlborough	539,164.27	420,008.01	33,756.26	85,400.00	77.9	6.3	15.8
39 Cities	**$150,469,836.63**	**$121,274,023.67**	**$14,218,701.57**	**$14,977,111.39**	**80.6**	**9.4**	**10.0**

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population.

Towns. (In order of Population, 1920)	Totals	Maintenance	Interest	Debt Requirements	Percentages		
					Maintenance	Interest	Debt Requirements
Brookline	$2,730,330.43	$2,368,385.92	$151,985.44	$209,959.07	86.7	5.6	7.7
Watertown	1,112,663.18	825,996.31	112,199.10	174,467.77	74.2	10.1	15.7
Arlington	993,663.73	833,906.07	74,125.42	85,632.24	83.9	7.5	8.6
Framingham	886,676.91	731,678.32	71,998.59	83,000.00	82.5	8.1	9.4
Greenfield	587,502.38	506,999.51	27,502.87	53,000.00	86.3	4.7	9.0
Winthrop	562,377.32	445,036.71	56,805.86	60,534.75	79.1	10.1	10.8
Methuen	722,064.68	598,561.37	46,823.61	76,679.70	82.9	6.5	10.6
Weymouth	530,682.35	471,027.67	26,178.19	33,476.49	88.8	4.9	6.3
Southbridge	360,320.38	317,082.76	19,377.62	23,860.00	88.0	5.4	6.6
Milford	402,336.97	351,840.81	20,996.16	29,500.00	87.5	5.2	7.3
West Springfield	705,855.36	579,973.65	53,681.71	72,200.00	82.2	7.6	10.2
Webster	334,710.50	307,539.44	7,171.06	20,000.00	91.9	2.1	6.0
Plymouth	511,455.36	474,276.27	11,212.43	25,966.66	92.7	2.2	5.1
Wakefield	858,430.14	725,178.45	60,791.04	72,460.65	84.5	7.1	8.4
Clinton	427,823.45	388,256.18	19,067.27	20,500.00	90.7	4.5	4.8
Adams	383,884.21	314,597.45	29,286.76	40,000.00	82.0	7.6	10.4
Norwood	783,762.90	627,552.19	49,810.71	106,400.00	80.1	6.3	13.6
Easthampton	349,050.64	330,579.22	6,471.42	12,000.00	94.7	1.9	3.4
Danvers	508,435.44	449,731.84	14,848.34	43,855.26	88.5	2.9	8.6
Natick	569,268.66	491,687.14	35,151.54	42,429.98	86.4	6.2	7.4
Saugus	397,767.46	353,377.34	22,026.08	22,364.04	88.9	5.5	5.6
Dedham	534,217.11	464,821.67	32,557.87	36,837.57	87.0	6.1	6.9
Belmont	706,033.03	581,091.34	57,679.87	67,261.82	82.3	8.2	9.5
Braintree	572,234.01	535,446.50	15,006.84	21,780.67	93.6	2.6	3.8
Winchester	591,498.63	502,882.72	38,320.38	50,295.53	85.0	6.5	8.5
Northbridge	289,261.75	242,887.45	16,374.30	30,000.00	84.0	5.6	10.4
Amesbury	343,631.66	293,995.16	21,886.50	27,750.00	85.5	6.4	8.1
Palmer	286,980.12	252,851.64	14,128.48	20,000.00	88.1	4.9	7.0
Athol	379,796.96	301,820.93	27,476.03	50,500.00	79.5	7.2	13.3
Milton	703,837.53	617,144.69	45,036.50	41,656.34	87.7	6.4	5.9
North Attleborough	416,195.40	356,726.84	22,591.91	36,876.65	85.7	5.4	8.9
Ware	262,388.30	244,706.83	8,931.47	8,750.00	93.3	3.4	3.3
Middleborough	361,532.21	337,308.63	10,573.58	13,650.00	93.3	2.9	3.8
Bridgewater	194,302.20	175,427.14	5,875.06	13,000.00	90.3	3.0	6.7
Andover	396,077.47	321,464.29	27,363.18	47,250.00	81.2	6.9	11.9
Swampscott	539,978.80	405,084.57	55,302.34	79,591.89	75.0	10.3	14.7
Stoneham	311,055.48	265,188.18	19,450.69	26,416.61	85.3	6.2	8.5
Montague	242,378.84	223,771.61	10,607.23	8,000.00	92.3	4.4	3.3

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population. — Concluded.

Towns. (In order of Population, 1920)	Totals	Maintenance	Interest	Debt Requirements	Percentages		
					Maintenance	Interest	Debt Requirements
Hudson	$326,715.82	$292,316.48	$10,749.34	$23,650.00	89.5	3.3	7.2
Rockland	265,563.94	250,634.55	6,929.39	8,000.00	94.4	2.6	3.0
Ludlow	258,769.78	238,628.27	11,641.51	8,500.00	92.2	4.5	3.3
Reading	590,571.41	516,197.69	31,533.94	42,839.78	87.4	5.3	7.3
Marblehead	501,279.06	464,895.31	14,383.75	22,000.00	92.7	2.9	4.4
Fairhaven	359,296.37	313,163.68	17,297.69	28,835.00	87.2	4.8	8.0
Whitman	242,603.46	209,306.56	8,296.90	25,000.00	86.3	3.4	10.3
Maynard	194,295.18	176,197.55	5,097.63	13,000.00	90.7	2.6	6.7
Needham	390,031.50	317,818.30	40,316.37	31,896.83	81.5	10.3	8.2
Grafton	168,194.00	156,092.08	5,101.92	7,000.00	92.8	3.0	4.2
Stoughton	240,026.73	200,806.43	12,220.30	27,000.00	83.7	5.1	11.2
Franklin	258,990.22	220,587.49	15,402.73	23,000.00	85.2	5.9	8.9
Dartmouth	303,854.37	249,546.86	24,932.51	29,375.00	82.1	8.2	9.7
Concord	439,220.27	373,782.02	31,068.25	34,370.00	85.1	7.1	7.8
Lexington	451,145.55	350,746.69	34,056.17	66,342.69	77.7	7.6	14.7
Great Barrington	213,021.06	173,978.77	9,842.29	29,200.00	81.7	4.6	13.7
North Andover	269,954.35	242,093.35	14,861.00	13,000.00	89.7	5.5	4.8
Mansfield	386,593.26	334,042.62	20,050.64	32,500.00	86.4	5.2	8.4
Wellesley	632,643.62	539,949.90	39,903.41	52,790.31	85.4	6.3	8.3
Ipswich	315,703.45	270,965.19	19,147.77	25,590.49	85.8	6.1	8.1
Canton	239,152.26	207,955.18	8,366.03	22,831.05	87.0	3.5	9.5
Spencer	148,085.71	137,042.90	3,042.81	8,000.00	92.5	2.1	5.4
Winchendon	219,618.00	194,485.56	5,632.44	19,500.00	88.5	2.6	8.9
Westborough	143,502.83	128,656.24	6,296.59	8,550.00	89.6	4.4	6.0
Abington	209,680.93	181,051.34	10,429.59	18,200.00	86.3	5.0	8.7
Chelmsford	208,004.54	175,689.32	8,735.22	23,580.00	84.5	4.2	11.3
Millbury	169,858.49	147,237.79	7,120.70	15,500.00	86.7	4.2	9.1
Hingham	325,480.75	316,229.89	4,356.69	4,894.17	97.2	1.3	1.5
Amherst	204,620.53	187,307.29	5,393.24	11,920.00	91.6	2.6	5.8
South Hadley	214,373.05	200,626.20	4,746.85	9,000.00	93.6	2.2	4.2
Walpole	356,583.34	289,679.67	21,903.67	45,000.00	81.2	6.2	12.6
Orange	176,245.03	156,903.87	5,541.16	13,800.00	89.0	3.2	7.8
Uxbridge	168,514.60	140,573.35	8,866.25	19,075.00	83.4	5.3	11.3
Dracut	151,044.28	128,105.32	7,438.96	15,500.00	84.8	4.9	10.3
Easton	153,800.44	149,642.31	4,158.13	–	97.3	2.7	–
Agawam	223,716.22	164,448.13	25,268.09	34,000.00	73.5	11.3	15.2
74 Towns	**$31,971,216.35**	**$27,413,268.96**	**$1,856,803.38**	**$2,701,144.01**	**85.7**	**5.8**	**8.5**

Comparative Statement of Valuation, Revenue for Current Charges, and Current Charges against Revenue — 1919 and 1923.

Cities. (In order of Population, 1920)	Valuation				Revenue for Current Charges				Current Charges against Revenue			
	1919	1923	Increase in 1923 over 1919	Percentage of Increase	1919	1923	Increase in 1923 over 1919	Percentage of Increase	1919	1923	Increase in 1923 over 1919	Percentage of Increase
Boston	$1,529,759,278	$1,716,066,700	$186,307,422	12.2	$48,386.693	$55,927,845	$7,541,152	15.6	$43,435,389	$52,092,171	$8,656,782	19.9
Worcester	208,040,960	270,700,650	62,659,690	30.1	6,496,214	9,222,249	2,726,035	42.0	6,151,715	8,992,542	2,840,827	46.2
Springfield	207,397,380	250,085,192	42,687,812	20.6	5,626,754	8,447,794	2,821,040	50.1	5,002,677	7,872,531	2,869,854	57.4
New Bedford	144,254,106	210,903,491	66,649,385	46.2	4,599,519	7,305,198	2,705,679	58.8	4,387,767	6,835,268	2,447,501	55.8
Fall River	132,225,023	188,086,150	55,861,127	42.2	3,939,516	6,287,380	2,347,864	59.6	3,751,099	5,907,959	2,156,860	57.5
Lowell	107,315,763	136,516,501	29,200,738	27.2	3,443,806	5,645,091	2,201,285	63.9	3,325,942	5,104,253	1,778,311	53.5
Cambridge	136,740,291	152,319,800	15,579,509	11.4	4,846,633	5,981,842	1,135,209	23.4	4,876,814	5,952,252	1,075,438	22.1
Lynn	100,997,667	106,855,233	5,857,566	5.8	2,959,711	4,467,809	1,508,098	51.0	2,838,092	4,186,964	1,348,872	47.5
Lawrence	95,427,085	120,370,335	24,943,250	26.1	2,727,969	4,227,606	1,499,637	55.0	2,827,898	4,024,685	1,196,787	42.3
Somerville	87,392,724	92,528,400	5,135,676	5.9	2,696,046	3,142,358	446,312	16.6	2,569,073	3,038,665	469,592	18.3
Brockton	54,754,271	65,454,700	10,700,429	19.5	2,248,068	3,332,879	1,084,811	48.3	2,148,344	3,147,586	999,242	46.5
Holyoke	75,422,955	109,536,500	34,113,545	45.2	2,903.532	4,198,434	1,294,902	44.6	2,743,607	4,116,594	1,372,987	50.0
Haverhill	49,333,987	65,221,100	15,887,113	32.2	1,732,572	2,275,169	542,597	31.3	1,598,333	2,201,747	603,414	37.8
Malden	41,464,840	51,770,550	10,305,710	24.9	1,619,160	2,177,885	558,725	34.5	1,568,428	2,068,616	500,188	31.9
Quincy	52,558,870	82,584,075	30,025,205	57.1	2,060,194	3,003,285	943,091	45.8	1,959,891	2,851,704	891,813	45.5
Newton	78,653,490	102,091,600	23,438,110	29.8	2,343,070	3,308,225	965,155	41.2	2,398,150	3,259,517	861,367	35.9
Chelsea	36,641,200	47,725,600	11,084,400	30.3	1,295,244	2,157,161	861,917	66.5	1,268,746	1,970,660	701,914	55.3
Salem	43,584,400	48,351,285	4,766,885	10.9	1,570,663	2,166,883	596,220	38.0	1,450,729	1,975,671	524,942	36.2
Pittsfield	41,957,595	51,974,455	10,016,860	23.9	1,214,263	1,906,746	692,483	57.0	1,197,933	1,724,480	526,547	44.0
Fitchburg	44,900,350	56,004,025	11,103,675	24.7	1,442,225	1,981,440	539,215	37.4	1,450,077	1,908,682	458,605	31.6
Everett	40,475,700	48,052,775	7,577,075	18.7	1,477,750	1,902,942	425,192	28.8	1,268,669	1,808,165	539,496	42.5
Medford	35,178,600	47,478,300	12,299,700	35.0	1,249,940	1,993,122	743,182	59.5	1,206,499	1,804,888	598,389	49.6
Taunton	28,653,143	37,922,062	9,268,919	32.3	1,441,958	1,983,362	541,404	37.5	1,528,956	1,803,550	274,594	18.0
Chicopee	35,122,010	46,489,400	11,367,390	32.4	1,129.299	1,853,423	724,124	64.1	1,032,504	1,718,957	686,453	66.5
Waltham	33,127,661	42,880,150	9,752,489	29.4	950,914	1,695,345	744,431	78.3	923,683	1,370,641	446,958	48.4
Revere	24,993,750	34,915,400	9,921,650	39.7	837,586	1,395,360	557,774	66.6	851,640	1,481,579	629,939	74.0
Gloucester	27,181,300	31,890,259	4,708,959	17.3	950,295	1,239,180	288,885	30.4	881,450	1,145,166	263,716	29.9
Beverly	36,520,120	44,336,475	7,816,355	21.4	1,062,537	1,316,543	254,006	23.9	923,515	1,286,331	362,816	39.3
North Adams	18,883,548	24,689,555	5,806,007	30.7	546,171	854,860	308,689	56.5	553,834	759,794	205,960	37.2
Northampton	19,452,579	25,029,840	5,577,261	28.7	599,267	950,298	351,031	58.6	550,056	888,883	338,827	61.6
Leominster	14,493,800	19,007,965	4,514,165	31.1	500,335	704,927	204,592	40.9	466,451	632,768	166,317	35.7
Attleboro	21,952,930	22,860,820	907,890	4.1	630,632	946,903	316,271	50.2	551,915	875,289	323,374	58.6
Peabody	25,268,144	21,203,533	[1]4,064,611	[1]16.1	840,362	1,346,928	506,566	60.3	746,070	1,220,452	474,382	63.6
Westfield	14,074,000	16,778,795	2,704,795	19.2	746,581	1,052,795	306,214	41.0	693,417	956,406	262,989	37.9
Melrose	20,234,675	25,510,250	5,275,575	26.1	686,826	925,096	238,270	34.7	651,425	903,367	251,942	38.7
Gardner	11,917,166	18,053,592	6,136,426	51.5	485,582	855,494	369,912	76.2	435,862	706,308	270,446	62.0
Woburn	13,821,960	17,335,421	3,513,461	25.4	528,979	759,168	230,189	43.5	523,291	790,414	267,123	51.0
Newburyport	11,725,944	12,624,270	898,326	7.7	392,215	579,578	187,363	47.8	366,142	545,168	179,026	48.9
Marlborough	11,938,310	14,478,817	2,540,507	21.3	436,217	537,907	101,690	23.3	432,794	539,164	106,370	24.6
39 Cities	**$3,713,837,575**	**$4,476,684,021**	**+$762,846,446**	**20.5**	**$119,645,298**	**$160,056,510**	**+$40,411,212**	**33.8**	**$111,538,877**	**$150,469,837**	**+$38,930,960**	**34.9**

[1]Decrease.

Aggregate Municipal Indebtedness — Comparisons for 1910, 1921, 1922 and 1923.

All Municipalities.

Classification.	1910	1921	1922	1923
General debt	$172,449,046	$197,487,313	$208,023,650	$219,597,010
Public service enterprise debt	66,118,553	76,735,319	75,277,532	76,565,722
Total gross funded or fixed debt	$238,567,599	$274,222,632	$283,301,182	$296,162,732
Sinking funds deducted	70,021,484	72,480,825	68,328,157	66,195,762
Net funded or fixed debt	$168,546,115	$201,741,807	$214,973,025	$229,966,970
To which may be added: —				
Temporary debt	9,139,691	27,582,001	28,717,140	26,198,710
Totals	$177,685,806	$229,323,808	$243,690,165	$256,165,680

Cities.

General debt	$156,308,327	$177,436,051	$183,896,520	$192,411,873
Public service enterprise debt	50,965,550	67,309,543	65,966,710	67,609,350
Total gross funded or fixed debt	$207,273,877	$244,745,594	$249,863,230	$260,021,223
Sinking funds deducted	66,843,242	69,829,558	65,794,660	63,755,754
Net funded or fixed debt	$140,430,635	$174,916,036	$184,068,570	$196,265,469
To which may be added: —				
Temporary debt	6,491,302	20,109,010	21,224,003	19,161,197
Totals	$146,921,937	$195,025,046	$205,292,573	$215,426,666

Towns Over 5,000 Population.

General debt	$12,872,337	$16,408,409	$19,461,998	$22,067,001
Public service enterprise debt	12,071,146	7,043,097	7,060,349	6,765,267
Total gross funded or fixed debt	$24,943,483	$23,451,506	$26,522,347	$28,832,268
Sinking funds deducted	2,646,536	2,283,048	2,220,394	2,168,897
Net funded or fixed debt	$22,296,947	$21,168,458	$24,301,953	$26,663,371
To which may be added: —				
Temporary debt	1,873,512	4,829,445	4,733,728	4,370,916
Totals	$24,170,459	$25,997,903	$29,035,681	$31,034,287

Towns Under 5,000 Population.

General debt	$3,268,382	$3,642,853	$4,665,132	$5,118,136
Public service enterprise debt	3,081,857	2,382,679	2,250,473	2,191,105
Total gross funded or fixed debt	$6,350,239	$6,025,532	$6,915,605	$7,309,241
Sinking funds deducted	531,706	368,219	313,103	271,111
Net funded or fixed debt	$5,818,533	$5,657,313	$6,602,502	$7,038,130
To which may be added: —				
Temporary debt	774,877	2,643,546	2,759,409	2,666,597
Totals	$6,593,410	$8,300,859	$9,361,911	$9,704,727

Aggregate Municipal Indebtedness — General and Enterprise Debt.

All Municipalities.

Years.	General				Enterprise			
	Total Debt	Sinking Fund	Net Debt	Percentage of Assessed Valuation	Total Debt	Sinking Fund	Net Debt	Percentage of Assessed Valuation
1910	$172,449,046	$52,204,783	$120,244,263	3.08	$66,118,553	$17,816,701	$48,301,852	1.23
1911	173,838,152	52,498,906	121,339,246	2.98	67,905,599	18,412,755	49,492,844	1.21
1912	176,135,221	53,506,681	122,628,540	2.89	69,978,330	18,116,489	51,861,841	1.22
1913	181,411,912	52,350,312	129,061,600	2.89	72,856,892	18,169,479	54,687,413	1.22
1914	186,690,616	54,261,223	132,429,393	2.85	75,726,130	18,494,320	57,231,810	1.23
1915	188,240,008	54,286,592	133,953,416	2.81	80,297,746	19,462,895	60,834,851	1.27
1916	190,358,678	54,565,681	135,792,997	2.74	80,184,882	19,676,656	60,508,226	1.22
1917	188,483,122	54,156,242	134,326,880	2.96	79,615,838	19,459,623	60,156,215	1.32
1918	182,047,753	55,097,341	126,950,412	2.68	78,115,808	19,442,973	58,672,835	1.24
1919	184,933,644	54,239,272	130,694,372	2.67	77,399,797	19,881,379	57,518,418	1.17
1920	188,654,061	54,563,198	134,090,863	2.50	75,812,625	18,977,651	56,834,974	1.06
1921	197,487,313	53,505,982	143,981,331	2.60	76,735,319	18,974,843	57,760,476	1.04
1922	208,023,650	51,067,781	156,955,869	2.75	75,277,532	17,260,376	58,017,156	1.01
1923	219,597,010	49,028,697	170,568,313	2.86	76,565,722	17,167,065	59,398,657	0.99

Cities.

1910	$156,308,327	$51,281,353	$105,026,974	3.66	$50,965,550	$15,561,889	$35,403,661	1.23
1911	157,687,149	51,497,708	106,189,441	3.55	53,016,602	15,941,147	37,075,455	1.24
1912	159,356,669	52,402,407	106,954,262	3.43	55,393,100	15,733,375	39,659,725	1.27
1913	163,672,480	51,256,337	112,416,143	3.45	58,134,150	15,689,692	42,444,458	1.31
1914	168,762,180	53,105,621	115,656,559	3.45	61,756,450	16,421,523	45,334,927	1.35
1915	171,013,397	53,156,911	117,856,486	3.38	67,359,600	17,589,347	49,770,253	1.43
1916	172,798,266	53,628,557	119,169,709	3.29	67,964,700	17,756,911	50,207,789	1.38
1917	171,888,289	53,273,394	118,614,895	3.47	68,397,575	17,716,195	50,681,380	1.48
1918	166,551,466	54,174,023	112,377,443	3.13	67,642,970	17,859,240	49,783,730	1.39
1919	168,912,651	53,435,295	115,477,356	3.12	67,350,665	18,196,233	49,154,432	1.33
1920	170,962,715	53,734,395	117,228,320	2.91	66,195,560	17,243,534	48,952,026	1.22
1921	177,436,051	52,647,401	124,788,650	3.00	67,309,543	17,182,157	50,127,386	1.21
1922	183,896,520	50,260,282	133,636,238	3.12	65,966,710	15,534,378	50,432,332	1.18
1923	192,411,873	48,243,753	144,168,120	3.22	67,609,350	15,512,001	52,097,349	1.16

Towns Over 5,000 Population.

1910	$12,872,337	$705,545	$12,166,792	1.89	$12,071,146	$1,940,991	$10,130,155	1.58
1911	12,995,469	777,359	12,218,110	1.84	11,655,104	2,139,855	9,515,249	1.43
1912	13,415,481	846,171	12,569,310	1.83	11,385,866	2,149,645	9,236,221	1.34
1913	14,127,793	857,575	13,270,218	1.80	11,109,498	2,213,560	8,895,938	1.21
1914	14,786,152	972,454	13,813,698	1.66	10,702,906	1,779,281	8,923,625	1.07
1915	14,080,973	924,478	13,156,495	1.61	9,672,663	1,583,620	8,089,043	0.99
1916	14,318,561	746,270	13,572,291	1.62	9,098,470	1,599,645	7,498,825	0.89
1917	13,661,204	713,669	12,947,535	1.80	8,274,635	1,492,035	6,782,600	0.94
1918	12,892,528	739,663	12,152,865	1.65	7,720,785	1,350,584	6,370,201	0.86
1919	13,272,710	703,405	12,569,305	1.64	7,625,942	1,427,845	6,198,097	0.81
1920	14,560,343	729,112	13,831,231	1.60	7,302,495	1,455,214	5,847,281	0.68
1921	16,408,409	791,859	15,616,550	1.73	7,043,097	1,491,189	5,551,908	0.61
1922	19,461,998	753,855	18,708,143	2.01	7,060,349	1,466,539	5,593,810	0.60
1923	22,067,001	750,741	21,316,260	2.19	6,765,267	1,418,156	5,347,111	0.55

Towns Under 5,000 Population.

1910	$3,268,382	$217,885	$3,050,497	0.77	$3,081,857	$313,821	$2,768,036	0.70
1911	3,155,534	223,839	2,931,695	0.69	3,233,893	331,753	2,902,140	0.69
1912	3,363,071	258,103	3,104,968	0.70	3,199,364	233,469	2,965,895	0.66
1913	3,611,639	236,400	3,375,239	0.70	3,613,244	266,227	3,347,017	0.70
1914	3,142,284	183,148	2,959,136	0.65	3,266,774	293,516	2,973,258	0.65
1915	3,145,638	205,203	2,940,435	0.63	3,265,483	289,928	2,975,555	0.63
1916	3,241,851	190,854	3,050,997	0.61	3,121,712	320,100	2,801,612	0.56
1917	2,933,629	169,179	2,764,450	0.69	2,943,628	251,393	2,692,235	0.67
1918	2,603,759	183,655	2,420,104	0.58	2,752,053	233,149	2,518,904	0.60
1919	2,748,283	100,572	2,647,711	0.61	2,423,190	257,301	2,165,889	0.50
1920	3,131,003	99,691	3,031,312	0.65	2,314,570	278,903	2,035,667	0.43
1921	3,642,853	66,722	3,576,131	0.73	2,382,679	301,497	2,081,182	0.42
1922	4,665,132	53,644	4,611,488	0.92	2,250,473	259,459	1,991,014	0.40
1923	5,118,136	34,203	5,083,933	0.97	2,191,105	236,908	1,954,197	0.37

Net Funded or Fixed Debt and Assessed Valuation.

Years.	Assessed Valuation		Net Funded or Fixed Debt		Percentages		Ratio of Net Funded or Fixed Debt to Assessed Valuation
	Amount	Yearly Increase	Amount	Yearly Increase	Yearly Increase of Assessed Valuation	Yearly Increase of Net Funded or Fixed Debt	
1910 . .	$3,907,892,598	–	$168,546,115	–	–	–	4.31
1911 . .	4,077,235,263	$169,342,665	170,832,090	$2,285,975	4.3	1.4	4.19
1912 . .	4,249,699,855	172,464,592	174,490,381	3,658,291	4.2	2.1	4.11
1913 . .	4,471,736,046	222,036,191	183,749,013	9,258,632	5.2	5.3	4.11
1914 . .	4,644,814,610	173,078,564	189,661,203	5,912,190	3.9	3.2	4.08
1915 . .	4,769,860,495	125,045,885	194,788,267	5,127,064	2.7	2.7	4.08
1916 . .	4,962,238,008	192,377,513	196,301,223	1,512,956	4.0	0.8	3.96
1917 . .	4,538,998,071	[1]423,239,937	194,483,095	[1]1,818,128	[1]8.5	[1]0.9	4.28
1918 . .	4,738,976,589	199,978,518	185,623,247	[1]8,859,848	4.4	[1]4.6	3.92
1919 . .	4,903,775,948	164,799,359	188,212,790	2,589,543	3.5	1.4	3.84
1920 . .	5,354,086,810	450,310,862	190,925,837	2,713,047	9.2	1.4	3.57
1921 . .	5,546,646,240	192,559,430	201,741,807	10,815,970	3.6	5.7	3.64
1922 . .	5,715,377,344	168,731,104	214,973,025	13,231,218	3.0	6.6	3.76
1923 . .	5,978,152,428	262,775,084	229,966,970	14,993,945	4.6	7.0	3.85

[1] Decrease.

Net Debt, January 1, 1925, and Ratio of Net Debt to Valuation: Cities.

Cities.	Population	Valuation, 1924	Net Debt, January 1, 1925					Ratio of Net Debt to Valuation		
			General Debt			Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt	Total Debt
			Inside Limit	Outside Limit	Total					
Attleboro	19,731	$23,372,955	$333,000.00	$169,013.11	$502,013.11	$283,708.67	$785,721.78	2.15	1.21	3.36
Beverly	22,561	45,292,125	798,000.00	713,000.00	1,511,000.00	75,500.00	1,586,500.00	3.33	0.17	3.50
Boston	748,060	1,809,988,498	38,347,449.16	12,959,001.15	51,306,450.31	34,029,447.96	85,335,898.27	2.83	1.88	4.71
Brockton	66,254	68,312,025	1,255,196.40	1,756,000.00	3,011,196.40	1,005,569.70	4,016,766.10	4.41	1.47	5.88
Cambridge	109,694	158,522,200	3,104,348.55	2,412,846.65	5,517,195.20	710,810.64	6,228,005.84	3.48	0.45	3.93
Chelsea	43,184	51,790,800	905,215.00	1,337,553.00	2,242,768.00	–	2,242,768.00	4.33	–	4.33
Chicopee	36,214	48,000,750	874,300.00	509,000.00	1,383,300.00	396,500.00	1,779,800.00	2.88	0.83	3.71
Everett	40,120	54,356,825	927,521.14	861,021.13	1,788,542.27	50,000.00	1,838,542.27	3.29	0.09	3.38
Fall River	120,485	176,819,100	4,402,992.29	4,989,380.85	9,392,373.14	309,381.25	9,701,754.39	5.31	0.18	5.49
Fitchburg	41,029	57,248,225	1,108,800.00	908,110.25	2,016,910.25	420,912.15	2,437,822.40	3.52	0.74	4.26
Gardner	16,971	21,140,396	295,600.00	205,300.00	500,900.00	162,500.00	663,400.00	2.37	0.77	3.14
Gloucester	22,947	32,617,811	587,000.00	264,250.00	851,250.00	686,000.00	1,537,250.00	2.61	2.10	4.71
Haverhill	53,884	65,176,972	747,550.66	265,895.79	1,013,446.45	88,909.30	1,102,355.75	1.55	0.14	1.69
Holyoke	60,203	113,517,640	1,998,500.00	417,000.00	2,415,500.00	1,577,606.00	3,993,106.00	2.13	1.39	3.52
Lawrence	94,270	126,474,450	2,677,790.00	2,073,500.00	4,751,290.00	88,174.62	4,839,464.62	3.76	0.07	3.83
Leominster	19,744	19,759,930	251,301.76	13,000.00	264,301.76	60,800.64	325,102.40	1.34	0.31	1.65
Lowell	112,759	140,531,320	3,069,740.00	2,558,950.00	5,628,690.00	209,750.00	5,838,440.00	4:00	0.15	4.15
Lynn	99,148	115,865,045	2,443,902.55	1,629,177.32	4,073,079.87	992,422.83	5,065,502.70	3.51	0.86	4.37
Malden	49,103	56,015,300	1,021,800.00	1,366,198.16	2,387,998.16	–	2,387,998.16	4.26	–	4.26
Marlborough	15,028	16,674,388	281,000.00	476,584.45	757,584.45	39,252.19	796,836.64	4.54	0.24	4.78
Medford	39,038	53,185,300	915,483.21	1,356,381.92	2,271,865.13	64,000.00	2,335,865.13	4.27	0.12	4.39
Melrose	18,204	27,212,650	399,217.70	333,267.32	732,485.02	94,054.21	826,539.23	2.69	0.35	3.04
New Bedford	121,217	217,656,375	4,541,734.93	6,317,451.00	10,859,185.93	1,272,000.00	12,131,185.93	4.99	0.58	5.57
Newburyport	15,618	13,100,012	117,310.00	421,274.91	538,584.91	215,000.00	753,584.91	4.11	1.64	5.75
Newton	46,054	109,666,250	1,656,000.00	1,265,187.92	2,921,187.92	115,885.71	3,037,073.63	2.66	0.11	2.77
North Adams	22,282	25,196,134	378,576.29	197,608.74	576,185.03	196,550.00	772,735.03	2.29	0.78	3.07
Northampton	21,951	26,538,420	500,000.00	–	500,000.00	12,000.00	512,000.00	1.88	0.05	1.93
Peabody	19,552	21,559,317	383,000.00	743,000.00	1,126,000.00	203,000.00	1,329,000.00	5.22	0.94	6.16
Pittsfield	41,763	52,835,650	817,400.00	818,000.00	1,635,400.00	989,000.00	2,624,400.00	3.10	1.87	4.97
Quincy	47,876	93,711,425	1,465,500.00	1,413,300.00	2,878,800.00	251,500.00	3,130,300.00	3.07	0.27	3.34
Revere	28,823	36,642,500	760,950.36	1,574,006.64	2,334,957.00	226,800.00	2,561,757.00	6.37	0.62	6.99
Salem	42,529	49,525,665	1,003,500.00	833,500.00	1,837,000.00	499,500.00	2,336,500.00	3.71	1.01	4.72
Somerville	93,091	99,317,500	1,571,000.00	8,000.00	1,579,000.00	–	1,579,000.00	1.59	–	1.59
Springfield	129,614	261,768,390	5,677,057.25	8,341,900.00	14,018,957.25	1,520,000.00	15,538,957.25	5.36	0.58	5.94
Taunton	37,137	39,836,910	569,065.45	700,676.46	1,269,741.91	977,008.47	2,246,750.38	3.19	2.45	5.64
Waltham	30,915	45,216,200	975,295.65	359,787.74	1,335,083.39	100,000.00	1,435,083.39	2.95	0.22	3.17
Westfield	18,604	17,315,417	235,000.00	132,000.00	367,000.00	3,000.00	370,000.00	2.12	0.02	2.14
Woburn	16,574	18,001,046	260,050.00	206,800.00	466,850.00	338,500.00	805,350.00	2.59	1.88	4.47
Worcester	179,754	287,466,150	4,946,376.02	1,351,978.80	6,298,354.82	2,262,594.81	8,560,949.63	2.19	0.79	2.98
39 Cities	**2,761,985**	**$4,697,228,066**	**$92,603,524.37**	**$62,258,903.31**	**$154,862,427.68**	**$50,527,639.15**	**$205,390,066.83**	**3.30**	**1.07**	**4.37**

Net Debt, January 1, 1925, and Ratio of Net Debt to Valuation: Towns Over 5,000 Population.

Towns. (Over 5,000 Population)	Population	Valuation, 1924	Net Debt, January 1, 1925					Ratio of Net Debt to Valuation		
			General Debt			Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt	Total Debt
			Inside Limit	Outside Limit	Total					
Abington	5,787	$4,811,498	$20,500.00	$8,400.00	$28,900.00	$74,500.00	$103,400.00	0.60	1.55	2.15
Adams	12,967	14,489,115	265,000.00	270,000.00	535,000.00	–	535,000.00	3.69	–	3.69
Agawam	5,023	6,541,645	120,000.00	277,000.00	397,000.00	97,500.00	494,500.00	6.07	1.49	7.56
Amesbury	10,036	10,675,649	95,000.00	128,000.00	223,000.00	117,000.00	340,000.00	2.09	1.09	3.18
Amherst	5,550	8,312,294	81,000.00	39,000.00	120,000.00	–	120,000.00	1.44	–	1.44
Andover	8,268	16,830,567	193,087.02	433,000.00	626,087.02	81,028.93	707,115.95	3.72	0.48	4.20
Arlington	18,665	37,593,787	738,633.66	62,310.55	800,944.21	69,064.33	870,008.54	2.13	0.18	2.31
Athol	9,792	10,157,780	187,750.00	136,448.98	324,198.98	247,000.00	571,198.98	3.19	2.43	5.62
Belmont	10,749	23,097,841	348,826.62	617,000.00	965,826.62	111,734.37	1,077,560.99	4.18	0.48	4.66
Braintree	10,580	15,290,000	43,000.00	84,000.00	127,000.00	50,000.00	177,000.00	0.83	0.33	1.16
Bridgewater	8,438	5,268,831	74,750.00	6,000.00	80,750.00	–	80,750.00	1.53	–	1.53
Brookline	37,748	127,522,900	1,485,350.00	52,930.00	1,538,280.00	147,100.00	1,685,380.00	1.21	0.11	1.32
Canton	5,945	7,825,220	51,000.00	4,000.00	55,000.00	11,000.00	66,000.00	0.70	0.14	0.84
Chelmsford	5,682	7,149,100	136,062.00	–	136,062.00	–	136,062.00	1.90	–	1.90
Clinton	12,979	15,644,909	79,067.62	18,000.00	97,067.62	36,000.00	133,067.62	0.62	0.23	0.85
Concord	6,461	7,912,576	119,535.94	11,535.93	131,071.87	209,316.06	340,387.93	1.66	2.64	4.30
Danvers	11,108	10,268,000	7,000.00	40,000.00	47,000.00	260,365.05	307,365.05	0.46	2.53	2.99
Dartmouth	6,493	10,499,975	134,250.00	146,000.00	280,250.00	269,500.00	549,750.00	2.67	2.57	5.24
Dedham	10,792	18,798,550	301,550.00	73,600.00	375,150.00	–	375,150.00	2.00	–	2.00
Dracut	5,280	3,600,814	75,000.00	–	75,000.00	–	75,000.00	2.08	–	2.08
Easthampton	11,261	13,748,656	128,000.00	7,500.00	135,500.00	–	135,500.00	0.99	–	0.99
Easton	5,041	5,040,780	–	–	–	–	–	–	–	–
Fairhaven	7,291	11,064,620	185,038.70	147,726.30	332,765.00	–	332,765.00	3.01	–	3.01
Framingham	17,033	26,724,754	583,800.00	689,500.00	1,273,300.00	363,698.69	1,636,998.69	4.77	1.36	6.13
Franklin	6,497	7,326,616	119,000.00	242,000.00	361,000.00	148,000.00	509,000.00	4.93	2.02	6.95
Grafton	6,887	5,136,679	70,580.00	27,500.00	98,080.00	–	98,080.00	1.91	–	1.91
Great Barrington	6,315	8,574,052	156,500.00	–	156,500.00	–	156,500.00	1.83	–	1.83
Greenfield	15,462	21,130,634	315,000.00	199,000.00	514,000.00	206,750.00	720,750.00	2.43	0.98	3.41
Hingham	5,604	10,798,813	123,000.00	12,000.00	135,000.00	–	135,000.00	1.25	–	1.25
Hudson	7,607	6,768,282	124,900.00	208,000.00	332,900.00	170,900.00	503,800.00	4.92	2.52	7.44
Ipswich	6,201	7,345,195	85,857.97	69,842.03	155,700.00	83,000.00	238,700.00	2.12	1.13	3.25
Lexington	6,350	13,637,627	163,500.00	455,000.00	618,500.00	107,950.00	726,450.00	4.53	0.80	5.33
Ludlow	7,470	9,465,482	85,500.00	–	85,500.00	–	85,500.00	0.90	–	0.90
Mansfield	6,255	6,920,825	110,000.00	18,500.00	128,500.00	161,166.84	289,666.84	1.86	2.33	4.19
Marblehead	7,324	16,192,891	75,000.00	73,000.00	148,000.00	174,000.00	322,000.00	0.91	1.07	1.98
Maynard	7,086	5,985,062	95,000.00	–	95,000.00	–	95,000.00	1.59	–	1.59
Methuen	15,189	19,048,330	404,528.81	523,000.00	927,528.81	125,100.51	1,052,629.32	4.87	0.66	5.53
Middleborough	8,453	8,293 120	3,300.00	10,000.00	13,300.00	54,500.00	67.800.00	0.16	0.66	0.82
Milford	13,471	14,058,775	150,500.00	106,000.00	256,500.00	–	256,500.00	1.82	–	1.82
Millbury	5,653	5,016,453	87,500.00	–	87,500.00	–	87,500.00	1.74	–	1.74
Milton	9,382	25,429,080	420,000.00	35,000.00	455,000.00	130,000.00	585,000.00	1.79	0.51	2.30
Montague	7,675	9,929,620	174,000.00	–	174,000.00	31,000.00	205,000.00	1.75	0.31	2.06

Natick	10,907	10,636,575	118,600.00	127,160.63	245,760.63	113,015.26	358,775.89	2.31	1.06	3.37
Needham	7,012	14,062,875	187,000.00	378,000.00	565,000.00	120,000.00	685,000.00	4.02	0.85	4.87
North Andover	6,265	8,340,902	163,000.00	70,000.00	233,000.00	42,570.02	275,570.02	2.79	0.51	3.30
North Attleborough	9,238	9,422,080	118,000.00	134,000.00	252,000.00	–	252,000.00	2.67	–	2.67
Northbridge	10,174	9,043,912	131,000.00	215,000.00	346,000.00	–	346,000.00	3.83	–	3.83
Norwood	12,627	21,934,490	453,450.00	223,000.00	676,450.00	101,300.00	777,750.00	3.08	0.46	3.54
Orange	5,393	5,396,740	36,000.00	3,200.00	39,200.00	–	39,200.00	0.73	–	0.73
Palmer	9,896	11,888,185	121,500.00	180,500.00	302,000.00	–	302,000.00	2.54	–	2.54
Plymouth	13,045	22,994,800	557,700.00	35,000.00	592,700.00	22,599.94	615,299.94	2.58	0.10	2.68
Reading	7,439	12,535,348	46,500.00	192,000.00	238,500.00	190,300.00	428,800.00	1.90	1.52	3.42
Rockland	7,544	7,712,648	15,000.00	16,000.00	31,000.00	9,000.00	40,000.00	0.40	0.12	0.52
Saugus	10,874	10,214,444	156,500.00	30.000.00	186,500.00	47,000.00	233,500.00	1.83	0.46	2.29
Southbridge	14,245	11,901,035	225,320.00	52,464.34	277,784.34	–	277,784.34	2.33	–	2.33
South Hadley	5,527	6,469,342	109,500.00	9,000.00	118,500.00	22,000.00	140,500.00	1.83	0.34	2.17
Spencer	5,930	4,168,572	29,950.00	–	29,950.00	10,500.00	40,450.00	0.72	0.25	0.97
Stoneham	7,873	9,045,850	202,000.00	27,000.00	229,000.00	51,000.00	280,000.00	2.53	0.56	3.09
Stoughton	6,865	7,049,969	69,000.00	90,000.00	159,000.00	–	159,000.00	2.26	–	2.26
Swampscott	8,101	18,647,871	251,900.00	324,450.00	576,350.00	144,643.45	720,993.45	3.09	0.78	3.87
Uxbridge	5,384	6,494,630	61,150.00	–	61,150.00	57,000.00	118,150.00	0.94	0.88	1.82
Wakefield	13,025	18,717,425	363,850.00	657,000.00	1,020,850.00	358,500.00	1,379,350.00	5.45	1.92	7.37
Walpole	5,446	10,178,139	183,500.00	27,000.00	210,500.00	127,000.00	337,500.00	2.07	1.25	3.32
Ware	8,525	7,969,910	125,100.00	71,000.00	196,100.00	–	196,100.00	2.46	—	2.46
Watertown	21,457	36,212,668	608,000.00	971,000.00	1,579,000.00	100,000.00	1,679,000.00	4.36	0.28	4.64
Webster	13,258	11,205,211	87,487.00	–	87,487.00	5,000.00	92,487.00	0.78	0.05	0.83
Wellesley	6,224	25,014,225	541,000.00	306,500.00	847,500.00	117,000.00	964,500.00	3.39	0.47	3.86
Westborough	5,789	4,022,625	27,024.11	9,500.00	36,524.11	2,893.58	39,417.69	0.91	0.07	0.98
West Springfield	13,443	23,830,155	459,564.06	1,099,000.00	1,558,564.06	168,989.80	1,727,553.86	6.54	0.71	7.25
Weymouth	15,057	21,162,530	329,572.39	10,000.00	339,572.39	85,500.00	425,072.39	1.61	0.40	2.01
Whitman	7,147	7,221,505	24,000.00	6,000.00	30,000.00	15,000.00	45,000.00	0.41	0.21	0.62
Winchendon	5,904	5,361,780	65,500.00	2,000.00	67,500.00	7,000.00	74,500.00	1.26	0.13	1.39
Winchester	10,485	24,947,025	483,000.00	172,500.00	655,500.00	59,000.00	714,500.00	2.63	0.23	2.86
Winthrop	15,455	21,458,750	554,200.00	102,100.00	656,300.00	122,000.00	778,300.00	3.06	0.57	3.63
74 Towns	**703,404**	**$1,045,189,613**	**$15,121,735.90**	**$10,771,168.76**	**$25,892,904.66**	**$5,635,986.83**	**$31,528,891.49**	**2.48**	**0.54**	**3.02**

Net Debt, January 1, 1925, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population.

Towns. (Under 5,000 Population)	Population	Valuation, 1924	Net Debt, January 1, 1925					Ratio of Net Debt to Valuation		
			General Debt			Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt	Total Debt
			Inside Limit	Outside Limit	Total					
Acton	2,162	$2,674,475	$37,930.00	–	$37,930.00	–	$37,930.00	1.42	–	1.42
Acushnet	3,075	3,631,305	28,648.00	$19,400.00	48,048.00	–	48,048.00	1.32	–	1.32
Ashburnham	2,012	1,567,503	9,200.00	–	9,200.00	$17,570.00	26,770.00	0.59	1.12	1.71
Ashby	834	975,297	21,300.00	–	21,300.00	–	21,300.00	2.18	–	2.18
Ashland	2,287	2,252,605	8,000.00	–	8,000.00	37,500.00	45,500.00	0.36	1.66	2.02
Auburn	3,891	3,636,580	39,000.00	–	39,000.00	–	39,000.00	1.07	–	1.07
Avon	2,176	1,668,443	1,000.00	–	1,000.00	500.00	1,500.00	0.06	0.03	0.09
Ayer	3,052	3,363,950	15,000.00	–	15,000.00	32,000.00	47,000.00	0.45	0.95	1.40
Barnstable	4,836	13,206,840	182,000.00	–	182,000.00	–	182,000.00	1.38	–	1.38
Bedford	1,362	2,561,487	–	–	–	56,800.00	56,800.00	–	2.22	2.22
Belchertown	2,058	1,427,670	22,000.00	36,000.00	58,000.00	–	58,000.00	4.06	–	4.06
Bellingham	2,102	2,116,277	24,000.00	–	24,000.00	–	24,000.00	1.13	–	1.13
Bernardston	769	689,271	3,000.00	–	3,000.00	–	3,000.00	0.44	–	0.44
Billerica	3,646	7,800,401	87,500.00	3,000.00	90,500.00	101,298.13	191,798.13	1.16	1.30	2.46
Blackstone	4,299	2,390,623	10,000.00	25,000.00	35,000.00	–	35,000.00	1.46	–	1.46
Blandford	479	1,008,359	14,900.00	–	14,900.00	–	14,900.00	1.48	–	1.48
Bolton	708	965,776	1,600.00	–	1,600.00	–	1,600.00	0.17	–	0.17
Bourne	2,530	7,442,497	127,250.00	–	127,250.00	–	127,250.00	1.71	–	1.71
Boxborough	298	343,770	150.00	–	150.00	–	150.00	0.04	–	0.04
Boxford	588	1,056,126	–	5,000.00	5,000.00	–	5,000.00	0.47	–	0.47
Boylston	794	798,869	5,500.00	–	5,500.00	2,000.00	7,500.00	0.69	0.25	0.94
Brewster	688	1,308,750	24,000.00	–	24,000.00	–	24,000.00	1.83	–	1.83
Brookfield	1,437	1,162,286	4,000.00	8,000.00	12,000.00	5,000.00	17,000.00	1.03	0.43	1.46
Buckland	1,433	2,439,371	22,000.00	2,279.20	24,279.20	–	24,279.20	1.00	–	1.00
Burlington	885	1,798,205	25,000.00	20,000.00	45,000.00	–	45,000.00	2.50	–	2.50
Carver	891	2,557,610	–	1,000.00	1,000.00	–	1,000.00	0.04	–	0.04
Charlton	1,995	1,712,330	11,600.00	27,000.00	38,600.00	–	38,600.00	2.25	–	2.25
Chatham	1,737	3,825,840	14,500.00	100,000.00	114,500.00	–	114,500.00	2.99	–	2.99
Cheshire	1,476	1,188,487	21,000.00	26,000.00	47,000.00	–	47,000.00	3.95	–	3.95
Chester	1,302	1,202,655	25,400.00	21,000.00	46,400.00	–	46,400.00	3.86	–	3.86
Chilmark	240	487,846	3,600.00	–	3,600.00	–	3,600.00	0.74	–	0.74
Clarksburg	1,136	669,444	16,200.00	–	16,200.00	–	16,200.00	2.42	–	2.42
Cohasset	2,639	9,131,001	36,000.00	–	36,000.00	–	36,000.00	0.39	–	0.39
Cummington	489	426,095	1,000.00	–	1,000.00	–	1,000.00	0.23	–	0.23
Dalton	3,752	5,325,498	12,000.00	–	12,000.00	–	12,000.00	0.23	–	0.23
Dana	599	666,245	–	–	–	13,125.00	13,125.00	–	1.97	1.97
Deerfield	2,803	4,716,836	97,000.00	95,000.00	192,000.00	–	192,000.00	4.07	–	4.07
Dighton	2,574	3,592,723	20,000.00	–	20,000.00	–	20,000.00	0.56	–	0.56
Douglas	2,181	1,612,117	28,000.00	–	28,000.00	22,500.00	50,500.00	1.74	1.39	3.13
Dover	867	3,128,631	42,000.00	–	42,000.00	–	42,000.00	1.34	–	1.34
Dudley	3,701	3,620,115	52,000.00	–	52,000.00	56,000.00	108,000.00	1.44	1.54	2.98
Dunstable	353	450,208	–	–	–	5,750.00	5,750.00	–	1.28	1.28
Duxbury	1,553	5,036,332	33,000.00	–	33,000.00	–	33,000.00	0.66	–	0.66
East Bridgewater	3,486	4,105,313	15,000.00	11,000.00	26,000.00	73,800.00	99,800.00	0.63	1.80	2.43
Eastham	430	796,146	425.00	–	425.00	–	425.00	0.05	–	0.05

East Longmeadow	2,352	2,484,525	58,500.00	1,000.00	59,500.00	31,400.00	90,900.00	2.40	1.26	3.66
Edgartown	1,190	2,961,456	51,799.90	43,000.00	94,799.90	–	94,799.90	3.20	–	3.20
Erving	1,295	2,067,702	29,000.00	–	29,000.00	–	29,000.00	1.40	–	1.40
Essex	1,478	1,468,791	10,000.00	9,000.00	19,000.00	–	19,000.00	1.29	–	1.29
Falmouth	3,500	12,531,172	140,000.00	–	140,000.00	160,000.00	300,000.00	1.12	1.27	2.39
Foxborough	4,136	3,742,292	49,500.00	–	49,500.00	–	49,500.00	1.32	–	1.32
Freetown	1,532	1,616,725	5,000.00	–	5,000.00	–	5,000.00	0.31	–	0.31
Georgetown	2,004	1,852,351	9,000.00	8,000.00	17,000.00	10,000.00	27,000.00	0.92	0.54	1.46
Goshen	224	353,162	7,750.00	–	7,750.00	–	7,750.00	2.19	–	2.19
Gosnold	131	1,280,675	1,000.00	–	1,000.00	–	1,000.00	0.08	–	0.08
Granville	655	669,652	4,500.00	–	4,500.00	–	4,500.00	0.67	–	0.67
Groton	2,185	3,705,487	11,000.00	–	11,000.00	–	11,000.00	0.30	–	0.30
Groveland	2,650	1,809,900	7,900.00	10,000.00	17,900.00	53,000.00	70,900.00	0.10	0.29	0.39
Hadley	2,784	2,996,621	55,500.00	–	55,500.00	–	55,500.00	1.85	–	1.85
Halifax	563	1,177,028	–	500.00	500.00	–	500.00	0.04	–	0.04
Hamilton	1,631	5,049,120	11,000.00	27,000.00	38,000.00	–	38,000.00	0.75	–	0.75
Hampden	624	524,785	1,000.00	–	1,000.00	–	1,000.00	0.19	–	0.19
Hancock	464	478,150	200.00	–	200.00	–	200.00	0.04	–	0.04
Hanover	2,575	2,456,918	22,000.00	3,000.00	25,000.00	–	25,000.00	1.02	–	1.02
Hanson	1,910	2,102,329	33,000.00	3,000.00	36,000.00	20,000.00	56,000.00	1.71	0.95	2.66
Hardwick	3,085	3,419,144	28,000.00	–	28,000.00	–	28,000.00	0.82	–	0.82
Harvard	2,546	2,117,087	6,000.00	–	6,000.00	–	6,000.00	0.28	–	0.28
Hatfield	2,651	2,859,730	18,000.00	–	18,000.00	9,451.10	27,451.10	0.63	0.33	0.96
Holbrook	3,161	2,686,840	19,900.00	–	19,900.00	24,000.00	43,900.00	0.74	0.89	1.63
Holden	2,970	2,735,469	52,200.00	–	52,200.00	61,600.00	113,800.00	1.91	2.25	4.16
Holliston	2,707	2,946,142	46,000.00	–	46,000.00	–	46,000.00	1.56	–	1.56
Hopkinton	2,289	2,264,252	10,899.31	–	10,899.31	7,000.00	17,899.31	0.48	0.31	0.79
Hubbardston	1,045	1,001,100	3,000.00	–	3,000.00	–	3,000.00	0.30	–	0.30
Hull	1,771	16,678,870	281,000.00	135,250.00	416,250.00	–	416,250.00	2.50	–	2.50
Huntington	1,425	1,107,865	9,500.00	–	9,500.00	–	9,500.00	0.86	–	0.86
Kingston	2,505	2,663,605	26,500.00	3,500.00	30,000.00	32,000.00	62,000.00	1.13	1.20	2.33
Lancaster	2,461	3,248,365	3,000.00	2,000.00	5,000.00	–	5,000.00	0.15	–	0.15
Lanesborough	1,054	1,069,663	1,880.00	2,000.00	3,880.00	–	3,880.00	0.36	–	0.36
Lee	4,085	3,719,097	57,000.00	–	57,000.00	–	57,000.00	1.53	–	1.53
Leicester	3,635	3,450,372	31,300.00	–	31,300.00	–	31,300.00	0.91	–	0.91
Lenox	2,691	7,055,280	21,500.00	–	21,500.00	–	21,500.00	0.30	–	0.30
Leyden	330	293,061	170.00	–	170.00	–	170.00	0.06	–	0.06
Lincoln	1,042	2,268,075	–	–	–	21,664.16	21,664.16	–	0.96	0.96
Littleton	1,277	1,831,095	36,000.00	1,500.00	37,500.00	46,900.00	84,400.00	2.05	2.56	4.61
Longmeadow	2,618	6,944,587	144,350.00	148,000.00	292,350.00	12,500.00	304,850.00	4.21	0.18	4.39
Lunenburg	1,634	1,996,312	47,000.00	–	47,000.00	–	47,000.00	2.35	–	2.35
Lynnfield	1,165	2,571,077	10,000.00	10,000.00	20,000.00	–	20,000.00	0.78	–	0.78
Manchester	2,466	12,062,891	–	209,000.00	209,000.00	12,000.00	221,000.00	1.73	0.10	1.83
Marion	1,288	3,774,979	12,500.00	–	12,500.00	83,848.00	96,348.00	0.33	2.22	2.55
Marshfield	1,379	4,830,765	47,950.00	–	47,950.00	–	47,950.00	0.99	–	0.99
Mashpee	242	623,219	800.00	–	800.00	–	800.00	0.13	–	0.13
Mattapoisett	1,277	2,380,810	11,200.00	3,704.31	14,904.31	61,860.00	76,764.31	0.63	2.60	3.23
Medfield	3,595	2,350,644	29,000.00	1,000.00	30,000.00	11,000.00	41,000.00	1.27	0.47	1.74
Medway	2,956	2,731,635	18,400.00	719.76	19,119.76	64,600.00	83,719.76	0.70	2.36	3.06
Merrimac	2,173	1,878,300	7,000.00	8,000.00	15,000.00	31,450.00	46,450.00	0.80	1.67	2.47
Middlefield	280	288,523	1,444.45	3,555.55	5,000.00	–	5,000.00	1.73	–	1.73
Middleton	1,195	1,478,267	–	7,800.00	7,800.00	1,000.00	8,800.00	0.53	0.07	0.60
Millis	1,485	2,409,581	34,700.00	40,500.00	75,200.00	18,578.95	93,778.95	3.12	0.77	3.89
Millville	2,224	1,412,175	34,500.00	6,000.00	40,500.00	–	40,500.00	2.87	–	2.87
Monson	4,826	2,728,311	14,000.00	160,000.00	174,000.00	–	174,000.00	6.38	–	6.38

Net Debt, January 1, 1925, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population — Concluded.

Towns. (Under 5,000 Population)	Population	Valuation, 1924	Net Debt, January 1, 1925					Ratio of Net Debt to Valuation		
			General Debt			Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt	Total Debt
			Inside Limit	Outside Limit	Total					
Monterey	282	$564,587	$1,800.00	–	$1,800.00	–	$1,800.00	0.32	–	0.32
Montgomery	229	197,284	400.00	–	400.00	–	400.00	0.20	–	0.20
Nantucket	2,797	7,569,105	2,000.00	–	2,000.00	–	2,000.00	0.03	–	0.03
Newbury	1,303	2,053,053	3,200.00	$41,749.93	44,949.93	–	44,949.93	2.19	–	2.19
Northborough	1,753	2,068,259	53,600.00	–	53,600.00	–	53,600.00	2.59	–	2.59
North Brookfield	2,610	2,532,023	2,000.00	–	2,000.00	$4,000.00	6,000.00	0.08	0.16	0.24
Northfield	1,775	1,856,928	6,000.00	10,500.00	16,500.00	–	16,500.00	0.89	–	0.89
North Reading	1,286	1,889,727	9,750.00	2,000.00	11,750.00	–	11,750.00	0.62	–	0.62
Norton	2,374	2,420,550	6,000.00	8,000.00	14,000.00	137,500.00	151,500.00	0.58	5.68	6.26
Norwell	1,348	1,520,120	17,000.00	29,000.00	46,000.00	–	46,000.00	3.03	–	3.03
Oak Bluffs	1,047	3,564,099	16,000.00	–	16,000.00	–	16,000.00	0.45	–	0.45
Oxford	3,820	2,623,233	36,005.00	67,500.00	103,505.00	–	103,505.00	3.95	–	3.95
Paxton	489	733,024	1,600.00	–	1,600.00	–	1,600.00	0.22	–	0.22
Pelham	503	622,931	3,600.00	–	3,600.00	–	3,600.00	0.58	–	0.58
Pembroke	1,358	2,401,110	25,000.00	–	25,000.00	–	25,000.00	1.04	–	1.04
Pepperell	2,468	2,962,181	–	–	–	65,500.00	65,500.00	–	2.21	2.21
Plainville	1,365	1,324,621	2,000.00	–	2,000.00	18,200.00	20,200.00	0.15	1.37	1.52
Plympton	469	609,981	8,000.00	–	8,000.00	–	8,000.00	1.31	–	1.31
Princeton	682	1,345,396	7,200.00	–	7,200.00	11,500.00	18,700.00	0.53	0.86	1.39
Provincetown	4,246	3,824,309	5,800.00	–	5,800.00	23,000.00	28,800.00	0.15	0.60	0.75
Randolph	4,756	4,219,350	41,200.00	3,200.00	44,400.00	6,100.00	50,500.00	1.05	0.15	1.20
Raynham	1,695	1,579,488	1,999.00	–	1,999.00	–	1,999.00	0.13	–	0.13
Rehoboth	2,065	1,842,087	16,000.00	–	16,000.00	–	16,000.00	0.87	–	0.87
Richmond	561	633,796	6,000.00	–	6,000.00	–	6,000.00	0.95	–	0.95
Rockport	3,878	4,980,920	–	109,000.00	109,000.00	11,000.00	120,000.00	2.19	0.22	2.41
Rowley	1,249	1,274,092	–	7,500.00	7,500.00	6,400.00	13,900.00	0.59	0.50	1.09
Russell	1,237	2,950,888	42,100.00	71,000.00	113,100.00	55,900.00	169,000.00	3.83	1.90	5.73
Rutland	1,743	1,172,857	15,000.00	–	15,000.00	21,000.00	36,000.00	1.28	1.79	3.07
Salisbury	1,701	2,801,863	19,000.00	12,500.00	31,500.00	–	31,500.00	1.12	–	1.12
Sandwich	1,458	1,942,400	17,000.00	–	17,000.00	–	17,000.00	0.88	–	0.88
Savoy	436	275,515	2,600.00	–	2,600.00	–	2,600.00	0.94	–	0.94
Scituate	2,534	10,081,792	105,900.00	10,000.00	115,900.00	–	115,900.00	1.15	–	1.15
Seekonk	2,898	3,597,358	36,000.00	–	36,000.00	–	36,000.00	1.00	–	1.00
Sharon	2,467	4,795,571	69,000.00	19,000.00	88,000.00	20,000.00	108,000.00	1.83	0.42	2.25
Sheffield	1,435	1,182,982	9,000.00	–	9,000.00	–	9,000.00	0.76	–	0.76
Sherborn	1,558	2,040,982	3,500.00	–	3,500.00	–	3,500.00	0.17	–	0.17
Shirley	2,260	2,022,548	46,400.00	–	46,400.00	–	46,400.00	2.29	–	2.29
Shrewsbury	3,708	5,940,085	44,500.00	182,950.00	227,450.00	88,300.00	315,750.00	3.83	1.49	5.32
Somerset	3,520	3,356,980	56,500.00	3,500.00	60,000.00	–	60,000.00	1.79	–	1.79
Southampton	814	835,611	3,220.00	–	3,220.00	–	3,220.00	0.39	–	0.39
Southborough	1,838	3,076,142	1,000.00	–	1,000.00	–	1,000.00	0.03	–	0.03
Southwick	1,194	1,733,370	700.00	–	700.00	28,400.00	29,100.00	0.04	1.64	1.68
Sterling	1,305	1,578,575	1,800.00	–	1,800.00	7,150.00	8,950.00	0.12	0.45	0.57
Stockbridge	1,764	5,393,892	73,500.00	–	73,500.00	23,000.00	96,500.00	1.36	0.43	1.79
Stow	1,101	1,603,534	2,000.00	–	2,000.00	–	2,000.00	0.12	–	0.12

Sudbury	1,121	1,737,835	19,000.00	–	19,000.00	–	19,000.00	1.09	–	1.09
Sunderland	1,289	1,185,581	12,750.00	42,500.00	55,250.00	–	55,250.00	4.66	–	4.66
Sutton	2,578	2,107,684	1,800.00	–	1,800.00	–	1,800.00	0.09	–	0.09
Swansea	2,334	2,653,997	60,000.00	1,000.00	61,000.00	–	61,000.00	2.30	–	2.30
Templeton	4,019	2,869,761	55,000.00	44,000.00	99,000.00	9,316.66	108,316.66	3.45	0.32	3.77
Tewksbury	4,450	3,184,362	53,000.00	–	53,000.00	–	53,000.00	1.66	–	1.66
Tisbury	1,275	4,435,856	5,200.00	2,755.00	7,955.00	96,000.00	103,955.00	0.18	2.16	2.34
Topsfield	900	2,739,713	4,000.00	16,000.00	20,000.00	–	20,000.00	0.73	–	0.73
Townsend	1,575	2,030,011	10,530.00	–	10,530.00	–	10,530.00	0.52	–	0.52
Tyngsborough	1,044	1,192,802	1,600.00	–	1,600.00	–	1,600.00	0.13	–	0.13
Wareham	4,415	10,053,750	75,050.00	12,000.00	87,050.00	–	87,050.00	0.87	–	0.87
Warren	3,467	4,019,855	101,400.00	–	101,400.00	–	101,400.00	2.52	–	2.52
Warwick	327	494,080	1,000.00	–	1,000.00	–	1,000.00	0.20	–	0.20
Wayland	1,935	4,549,597	6,000.00	–	6,000.00	3,000.00	9,000.00	0.13	0.07	0.20
Wellfleet	826	1,033,692	–	2,000.00	2,000.00	–	2,000.00	0.19	–	0.19
Wenham	1,090	2,880,024	31,500.00	15,000.00	46,500.00	–	46,500.00	1.61	–	1.61
West Boylston	1,624	1,637,492	23,500.00	–	23,500.00	–	23,500.00	1.44	–	1.44
West Bridgewater	2,908	2,578,762	14,000.00	–	14,000.00	66,940.00	80,940.00	0.54	2.60	3.14
West Brookfield	1,281	1,267,119	14,500.00	–	14,500.00	26,500.00	41,000.00	1.15	2.09	3.24
Westford	3,170	4,011,913	69,800.00	–	69,800.00	–	69,800.00	1.74	–	1.74
Westminster	1,343	1,288,679	3,500.00	–	3,500.00	–	3,500.00	0.27	–	0.27
West Newbury	1,492	1,131,059	9,000.00	6,000.00	15,000.00	–	15,000.00	1.33	–	1.33
Weston	2,282	6,961,334	14,000.00	–	14,000.00	91,000.00	105,000.00	0.20	1.31	1.51
Westport	3,115	5,028,850	114,050.00	5,000.00	119,050.00	–	119,050.00	2.37	–	2.37
Westwood	1,358	3,436,695	5,000.00	–	5,000.00	–	5,000.00	0.15	–	0.15
Whately	1,234	1,098,820	13,000.00	11,000.00	24,000.00	–	24,000.00	2.18	–	2.18
Wilbraham	2,780	2,514,610	51,000.00	–	51,000.00	–	51,000.00	2.03	–	2.03
Williamsburg	1,866	1,292,016	9,500.00	–	9,500.00	22,473.03	31,973.03	0.73	1.74	2.47
Williamstown	3,707	6,415,627	135,000.00	45,000.00	180,000.00	–	180,000.00	2.81	–	2.81
Wilmington	2,581	2,964,303	20,500.00	–	20,500.00	–	20,500.00	0.69	–	0.69
Wrentham	2,808	2,512,694	–	–	–	29,600.00	29,600.00	–	1.18	1.18
Yarmouth	1,229	2,570,875	33,000.00	–	33,000.00	–	33,000.00	1.28	–	1.28
Totals	[1] **386,967**	[2] **$558,188,708**	**$4,502,100.66**	**$2,026,363.75**	**$6,528,464.41**	**$2,069,475.03**	**$8,597,939.44**	**1.17**	**0.37**	**1.54**

[1] Includes population of 65 towns having no funded debt.

[2] Includes valuation of 65 towns having no funded debt.

The following towns under 5,000 population showed no funded debt outstanding on January 1, 1925:

Alford	Chesterfield	Gill	Hopedale	New Braintree	Petersham	Shelburne	Washington
Ashfield	Colrain	Granby	Lakeville	New Marlborough	Phillipston	Shutesbury	Wendell
Barre	Conway	Greenwich	Leverett	New Salem	Plainfield	Sturbridge	Westhampton
Becket	Dennis	Harwich	Mendon	Norfolk	Prescott	Tolland	West Stockbridge
Berkley	East Brookfield	Hawley	Monroe	Oakham	Rochester	Truro	West Tisbury
Berlin	Egremont	Heath	Mount Washington	Orleans	Rowe	Tyringham	Windsor
Brimfield	Enfield	Hinsdale	Nahant	Otis	Royalston	Upton	Worthington
Carlisle	Florida	Holland	New Ashford	Peru	Sandisfield	Wales	
Charlemont	Gay Head						

Part I

Cities

Fiscal Years of Cities.

The data given in the tables in Part I are for fiscal years ending in the several cities, as follows:

Cities.	Fiscal Year Ending	Pages of Report
Attleboro	Dec. 31, 1923	20, 21
Beverly	Dec. 31, 1923	18, 19
Boston	Jan. 31, 1924	4, 5
Brockton	Nov. 30, 1923	10, 11
Cambridge	Mar. 31, 1924	8, 9
Chelsea	Dec. 31, 1923	12, 13
Chicopee	Nov. 30, 1923	16, 17
Everett	Dec. 31, 1923	14, 15
Fall River	Dec. 31, 1923	6, 7
Fitchburg	Nov. 30, 1923	14, 15
Gardner	Dec. 31, 1923	22, 23
Gloucester	Nov. 30, 1923	18, 19
Haverhill	Dec. 31, 1923	10, 11
Holyoke	Nov. 30, 1923	10, 11
Lawrence	Dec. 31, 1923	8, 9
Leominster	Dec. 31, 1923	20, 21
Lowell	Dec. 31, 1923	8, 9
Lynn	Dec. 31, 1923	8, 9
Malden	Dec. 31, 1923	12, 13
Marlborough	Dec. 31, 1923	24, 25
Medford	Dec. 31, 1923	16, 17
Melrose	Dec. 31, 1923	22, 23
New Bedford	Nov. 30, 1923	6, 7
Newburyport	Dec. 15, 1923	24, 25
Newton	Dec. 31, 1923	12, 13
North Adams	Nov. 30, 1923	18, 19
Northampton	Nov. 30, 1923	20, 21
Peabody	Dec. 31, 1923	20, 21
Pittsfield	Dec. 31, 1923	14, 15
Quincy	Dec. 31, 1923	12, 13
Revere	Dec. 31, 1923	18, 19
Salem	Dec. 31, 1923	14, 15
Somerville	Dec. 31, 1923	10, 11
Springfield	Nov. 30, 1923	6, 7
Taunton	Nov. 30, 1923	16, 17
Waltham	Jan. 31, 1924	16, 17
Westfield	Dec. 31, 1923	22, 23
Woburn	Dec. 31, 1923	22, 23
Worcester	Nov. 30, 1923	6, 7

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Boston POPULATION 748,060
REVENUE.	**$57,457,587.61**
General	**45,371,174.43**
Taxes	*44,410,675.90*
Property, poll, and income	41,584,760.94
Corporation, bank, etc.	2,825,814.96
Licenses and permits	*326,148.31*
Fines and forfeits	*218,820.81*
Grants and gifts	*415,260.32*
For expenses	405,260.32
For outlays	10,000.00
All other	*369.09*
Commercial	**12,086,413.18**
Special assessments	*300,142.60*
To meet expenses	300,142.60
To meet outlays	–
Privileges	*72,392.75*
Departmental	*2,536,544.19*
General government	68,933.39
Protection of persons and property	95,100.89
Health and sanitation	232,000.95
Highways	15,434.03
Charities	674,941.00
Soldiers' benefits	79,882.42
Schools	374,123.65
Libraries	17,992.02
Recreation	80,277.67
Unclassified	896,858.17
Public service enterprises	*6,245,595.44*
Electric light	–
Water	3,908,555.83
All other	2,337,039.61
Cemeteries	*60,871.40*
Interest	*2,871,866.80*
On sinking funds	1,526,339.20
On trust and investment funds	781,288.03
All other	564,239.57
NON-REVENUE.	**$38,500,138.66**
Offsets to outlays	**171,186.26**
Departmental	*168,895.52*
Public service enterprises	*2,290.74*
Cemeteries	–
Municipal indebtedness	**21,197,056.56**
Loans, general purposes	*5,155,000.00*
Loans, public service enterprises	*2,035,000.00*
Loans, cemeteries	–
Bonds refunded, current year	–
Temporary loans (including revenue loans)	*14,000,000.00*
Unpaid warrants or orders, current year	–
Premiums	[1]*7,056.56*
Transfers	**6,873,529.55**
From sinking funds	*2,782,482.26*
All other	*4,091,047.29*
Refunds	**395,358.75**
Agency, trust, and investment	**9,863,007.54**
Taxes and licenses for State	*3,934,424.19*
Taxes for county	*2,418,269.72*
Reimbursements for grade crossings	–
Sinking and other permanent funds	*3,510,313.63*
All other	–

RECAPITULATION.

Revenue and offsets to outlays	$57,628,773.87
Premiums	[1]7,056.56
Municipal indebtedness	21,190,000.00
Transfers and refunds	7,268,888.30
Agency, trust, and investment	9,863,007.54
Total receipts	**$95,957,726.27**
Balance on hand, including funds	*13,634,253.89*
GRAND TOTAL	**$109,591,980.16**

[1] Includes $460 of premiums on Rapid Transit Loans available for construction.

Graded According to Population of 1920.

PAYMENTS.	Boston Population 748,060
Maintenance	**$41,816,259.24**
Departmental	*38,852,286.30*
General government	1,654,976.29
Protection of persons and property	7,784,265.31
Health and sanitation	4,453,203.33
Highways	3,886,377.21
Charities	3,609,331.68
Soldiers' benefits	336,275.31
Schools	12,531,906.61
Libraries	778,785.73
Recreation	2,473,923.08
Pensions	894,883.77
Unclassified	448,357.98
Public service enterprises	*2,657,254.30*
Electric light	–
Water	1,740,772.09
All other	916,482.21
Cemeteries	*132,460.61*
Administration of trust funds	*174,258.03*
Interest	**6,585,586.57**
Loans, general purposes	*3,941,467.85*
Loans, public service enterprises	*2,642,377.47*
Loans, cemeteries	*1,741.25*
Outlays	**11,615,934.52**
Departmental	*9,017,573.15*
General government	–
Protection of persons and property	1,034,930.02
Health and sanitation	1,253,339.78
Highways	1,457,994.14
Charities	488,756.80
Schools	3,158,350.89
Libraries	40,731.50
Recreation	1,061,358.81
Unclassified	522,111.21
Public service enterprises	*2,598,361.37*
Electric light	–
Water	428,423.08
All other	2,169,938.29
Cemeteries	–
Municipal indebtedness	**19,404,984.72**
From sinking funds	*[1]2,782,482.26*
From revenue and other sources	*2,622,502.46*
Bonds refunded, current year	–
Temporary loans (including revenue loans)	*14,000,000.00*
Warrants or orders, previous years	–
Transfers	**6,873,529.55**
To sinking funds from revenue	*[2]1,236,363.48*
All other	*5,637,166.07*
Refunds	**395,358.75**
Agency, trust, and investment	**11,547,557.57**
Taxes and licenses for State	*3,934,424.19*
Taxes for county	*2,418,269.72*
Expenditures for grade crossings	–
Sinking and other permanent funds	*5,194,863.66*
All other	–

RECAPITULATION.

Maintenance and interest	$48,401,845.81
Permanent debt (except from sinking funds)	2,622,502.46
Sinking fund requirements from revenue	[2]1,236,363.48
Outlays	11,615,934.52
Permanent debt from sinking funds	[1]2,782,482.26
Bonds refunded, current year	–
Temporary loans	14,000,000.00
Transfers (except to sinking funds) and refunds	6,032,524.82
Agency, trust, and investment	11,547,557.57
Total payments	**$98,239,210.92**
Balance on hand, including funds	*11,352,769.24*
GRAND TOTAL	**$109,591,980.16**

[1] Includes serial payments amounting to $77,332.26.
[2] Includes $168,540.37 from sale of real estate and offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Worcester Population 179,754	Springfield Population 129,614	New Bedford Population 121,217	Fall River Population 120,485
REVENUE.	**$9,434,397.51**	**$8,656,849.60**	**$7,436,462.14**	**$6,441,136.36**
General	**7,625,034.04**	**7,387,561.11**	**6,519,849.37**	**5,651,461.11**
Taxes	*7,432,316.70*	*7,224,666.46*	*6,364,826.62*	*5,542,645.48*
Property, poll, and income	6,874,923.55	6,798,178.84	5,628,427.66	4,738,555.08
Corporation, bank, etc.	557,393.15	426,487.62	736,398.96	804,090.40
Licenses and permits	*35,177.41*	*36,305.74*	*21,730.72*	*18,295.08*
Fines and forfeits	*16,326.40*	*29,206.06*	*30,804.90*	*17,473.21*
Grants and gifts	*141,046.06*	*97,382.85*	*102,487.13*	*73,047.34*
For expenses	141,046.06	49,982.85	102,487.13	73,047.34
For outlays	–	47,400.00	–	–
All other	*167.47*	–	–	–
Commercial	**1,809,363.47**	**1,269,288.49**	**916,612.77**	**789,675.25**
Special assessments	*164,666.61*	*165,496.11*	*41,417.50*	*41,640.10*
To meet expenses	100,263.56	40,481.12	405.00	–
To meet outlays	64,403.05	125,014.99	41,012.50	41,640.10
Privileges	*300.00*	*100.00*	–	*300.00*
Departmental	*635,327.30*	*393,193.03*	*272,384.19*	*140,350.08*
General government	19,745.11	35,319.79	8,833.02	4,687.07
Protection of persons and property	34,561.67	7,839.15	6,694.00	2,616.95
Health and sanitation	93,873.98	57,739.53	79,215.04	18,929.69
Highways	59,905.02	21,642.93	35,934.62	21,320.37
Charities	284,059.52	70,509.26	90,605.65	51,716.16
Soldiers' benefits	14,152.00	11,012.00	8,880.75	8,820.55
Schools	107,047.55	161,278.40	35,326.87	27,898.68
Libraries	6,192.54	–	1,726.39	1,857.96
Recreation	15,749.91	7,804.47	4,353.05	79.48
Unclassified	40.00	20,047.50	814.80	2,423.17
Public service enterprises	*662,401.31*	*581,955.39*	*410,811.57*	*398,887.05*
Electric light	–	–	–	–
Water	662,401.31	581,955.39	405,643.47	397,478.97
All other	–	–	5,168.10	1,408.08
Cemeteries	*52,630.85*	–	*39,590.66*	*34,735.62*
Interest	*294,037.40*	*128,543.96*	*152,408.85*	*173,762.40*
On sinking funds	159,541.11	38,604.57	91,100.31	113,772.50
On trust and investment funds	38,647.23	1,950.55	16,789.55	2,762.30
All other	95,849.06	87,988.84	44,518.99	57,227.60
NON-REVENUE.	**$12,954,862.31**	**$8,020,993.93**	**$8,539,952.54**	**$6,703,363.62**
Offsets to outlays	**87,409.98**	**78,443.73**	**80,152.82**	**40,877.20**
Departmental	*18,928.46*	*78,443.73*	*36,135.76*	*31,892.93*
Public service enterprises	*68,481.52*	–	*44,017.06*	*8,984.27*
Cemeteries	–	–	–	–
Municipal indebtedness	**8,793,143.48**	**5,985,371.11**	**6,901,980.15**	**4,934,656.75**
Loans, general purposes	*1,652,000.00*	*1,810,000.00*	*1,060,000.00*	*1,978,000.00*
Loans, public service enterprises	*1,000,000.00*	–	*200,000.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*5,700,000.00*	*3,850,000.00*	*4,850,000.00*	*2,955,000.00*
Unpaid warrants or orders, current year	*429,347.35*	*323,407.11*	*791,131.85*	–
Premiums	*11,796.13*	*1,964.00*	*848.30*	*1,656.75*
Transfers	**1,283,028.87**	**798,377.52**	**605,193.89**	**526,633.87**
From sinking funds	*582,000.00*	*315,000.00*	*120,000.00*	*380,000.00*
All other	*701,028.87*	*483,377.52*	*485,193.89*	*146,633.87*
Refunds	**189,326.29**	**29,488.65**	**15,951.65**	**21,713.59**
Agency, trust, and investment	**2,601,953.69**	**1,129,312.92**	**936,674.03**	**1,179,482.21**
Taxes and licenses for State	*693,199.88*	*596,334.85*	*513,310.90*	*492,375.94*
Taxes for county	*334,514.00*	*219,946.47*	*193,564.96*	*184,687.38*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,574,239.81*	*313,031.60*	*229,798.17*	*502,418.89*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$9,521,807.49	$8,735,293.33	$7,516,614.96	$6,482,013.56
Premiums	11,796.13	1,964.00	848.30	1,656.75
Municipal indebtedness	8,781,347.35	5,983,407.11	6,901,131.85	4,933,000.00
Transfers and refunds	1,472,355.16	827,866.17	621,145.54	548,347.46
Agency, trust, and investment	2,601,953.69	1,129,312.92	936,674.03	1,179,482.21
Total receipts	**$22,389,259.82**	**$16,677,843.53**	**$15,976,414.68**	**$13,144,499.98**
Balance on hand, including funds	*481,468.51*	*1,097,421.68*	*2,004,549.51*	*1,242,230.52*
GRAND TOTAL	**$22,870,728.33**	**$17,775,265.21**	**$17,980,964.19**	**$14,386,730.50**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Worcester Population 179,754	Springfield Population 129,614	New Bedford Population 121,217	Fall River Population 120,485
Maintenance	**$7,447,708.11**	**$6,657,771.26**	**$4,970,060.90**	**$4,660,132.60**
Departmental	*7,193,142.71*	*6,343,495.09*	*4,722,652.53*	*4,342,323.73*
General government	283,234.16	372,582.83	246,957.90	260,686.42
Protection of persons and property	1,382,868.96	1,301,359.56	1,001,334.01	909,312.38
Health and sanitation	599,156.34	530,495.06	748,885.40	433,605.10
Highways	911,051.98	881,253.00	466,876.88	483,464.67
Charities	774,320.68	184,670.41	332,433.89	343,615.59
Soldiers' benefits	30,733.86	35,627.68	51,731.77	34,484.53
Schools	2,810,129.69	2,571,216.58	1,653,089.63	1,666,488.02
Libraries	139,159.36	92,111.00	73,045.58	67,639.18
Recreation	128,502.00	256,716.13	106,918.20	81,550.86
Pensions	70,426.74	40,268.54	28,969.40	36,956.04
Unclassified	63,558.94	77,194.30	12,409.87	24,520.94
Public service enterprises	*200,815.23*	*314,176.17*	*183,534.85*	*263,187.09*
Electric light	–	–	–	–
Water	199,191.60	314,176.17	175,753.22	259,257.36
All other	1,623.63	–	7,781.63	3,929.73
Cemeteries	*53,726.17*	–	*63,873.52*	*54,621.78*
Administration of trust funds	*24.00*	*100.00*	–	–
Interest	**569,433.60**	**558,260.24**	**744,934.74**	**484,866.10**
Loans, general purposes	*382,594.35*	*502,025.24*	*637,309.74*	*431,926.10*
Loans, public service enterprises	*186,839.25*	*56,235.00*	*106,900.00*	*52,940.00*
Loans, cemeteries	–	–	*725.00*	–
Outlays	**2,320,492.63**	**3,018,035.43**	**1,349,571.12**	**2,705,180.31**
Departmental	*1,652,017.96*	*2,858,640.17*	*1,179,501.32*	*2,546,454.45*
General government	–	21,661.22	1,223.00	14,016.89
Protection of persons and property	15,634.14	73,396.79	5,148.00	206,153.89
Health and sanitation	756,143.86	137,352.48	285,295.16	644,676.46
Highways	209,103.25	1,517,599.82	759,235.81	1,104,849.97
Charities	772.59	618.86	3,220.00	8,096.20
Schools	646,465.62	932,764.81	114,132.92	531,217.94
Libraries	–	–	–	4,588.78
Recreation	23,898.50	175,246.19	11,246.43	32,854.32
Unclassified	–	–	–	–
Public service enterprises	*668,474.67*	*159,395.26*	*155,196.14*	*148,726.96*
Electric light	–	–	–	–
Water	668,474.67	159,395.26	155,196.14	148,726.96
All other	–	–	–	–
Cemeteries	–	–	*14,873.66*	*9,998.90*
Municipal indebtedness	**8,139,580.38**	**4,875,574.26**	**7,303,030.48**	**3,776,000.00**
From sinking funds	*582,000.00*	*315,000.00*	*120,000.00*	*380,000.00*
From revenue and other sources	*875,400.00*	*656,500.00*	*1,103,000.00*	*741,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*6,300,000.00*	*3,550,000.00*	*5,840,000.00*	*2,655,000.00*
Warrants or orders, previous years	*382,180.38*	*354,074.26*	*240,030.48*	–
Transfers	**1,283,028.87**	**798,377.52**	**605,193.89**	**526,633.87**
To sinking funds from revenue	[1]*117,104.08*	–	*17,272.00*	*21,960.00*
All other	*1,165,924.79*	*798,377.52*	*587,921.89*	*504,673.87*
Refunds	**189,326.29**	**29,488.65**	**15,951.65**	**21,713.59**
Agency, trust, and investment	**2,321,445.09**	**866,281.32**	**898,386.97**	**1,049,516.16**
Taxes and licenses for State	*693,199.88*	*596,334.85*	*513,311.15*	*492,375.94*
Taxes for county	*334,514.00*	*219,946.47*	*193,564.96*	*184,587.38*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,293,731.21*	*50,000.00*	*191,510.86*	*372,452.84*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$8,017,141.71	$7,216,031.50	$5,714,995.64	$5,144,998.70
Permanent debt (except from sinking funds)	875,400.00	656,500.00	1,103,000.00	741,000.00
Sinking fund requirements from revenue	[1]117,104.08	–	17,272.00	21,960.00
Outlays	2,320,492.63	3,018,035.43	1,349,571.12	2,705,180.31
Permanent debt from sinking funds	582,000.00	315,000.00	120,000.00	380,000.00
Bonds refunded, current year	–	–	–	–
Temporary loans	6,682,180.38	3,904,074.26	6,080,030.48	2,655,000.00
Transfers (except to sinking funds) and refunds	1,355,251.08	827,866.17	603,873.54	526,387.46
Agency, trust, and investment	2,321,445.09	866,281.32	898,386.97	1,049,516.16
Total payments	**$22,271,014.97**	**$16,803,788.68**	**$15,887,129.75**	**$13,224,042.63**
Balance on hand, including funds	*599,713.36*	*971,476.53*	*2,093,834.44*	*1,162,687.87*
GRAND TOTAL	**$22,870,728.33**	**$17,775,265.21**	**$17,980,964.19**	**$14,386,730.50**

[1] Includes $17,104.08 balances of loan appropriations.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Lowell POPULATION 112,759	Cambridge POPULATION 109,694	Lynn POPULATION 99,148	Lawrence POPULATION 94,270
REVENUE.	**$5,652,123.98**	**$6,176,788.02**	**$4,503,404.10**	**$4,262,692.24**
General	**4,920,358.77**	**5,018,202.80**	**3,764,758.02**	**3,768,376.20**
Taxes	*4,801,510.92*	*4,937,407.86*	*3,691,387.29*	*3,683,443.97*
Property, poll, and income	4,325,957.11	4,505,713.00	3,466,892.66	3,029,236.07
Corporation, bank, etc.	475,553.81	431,694.86	224,494.63	654,207.90
Licenses and permits	*17,143.97*	*25,633.79*	*18,362.74*	*13,759.17*
Fines and forfeits	*34,394.62*	*17,166.02*	*31,002.30*	*23,363.50*
Grants and gifts	*67,309.26*	*37,995.13*	*24,005.69*	*47,809.56*
For expenses	67,309.26	32,995.13	24,005.69	47,809.56
For outlays	–	5,000.00	–	–
All other	–	–	–	–
Commercial	**731,765.21**	**1,158,585.22**	**738,646.08**	**494,316.04**
Special assessments	*51,209.09*	*24,048.22*	*30,716.21*	*19,634.95*
To meet expenses	51,209.09	1,007.49	30,716.21	19,634.95
To meet outlays	–	23,040.73	–	–
Privileges	*50.00*	*200.00*	–	–
Departmental	*150,834.15*	*329,871.30*	*164,277.12*	*81,774.82*
General government	7,891.32	9,733.40	8,286.60	6,813.22
Protection of persons and property	5,924.59	5,989.27	4,416.98	4,438.43
Health and sanitation	20,014.17	47,166.40	26,291.15	13,042.96
Highways	638.71	5,352.45	2,874.56	1,664.95
Charities	44,193.27	114,648.89	56,919.79	37,154.40
Soldiers' benefits	12,492.90	10,062.75	22,381.36	5,125.75
Schools	35,346.72	24,093.44	29,397.89	11,854.33
Libraries	1,008.74	2,036.06	2,469.20	525.74
Recreation	7,281.85	3,435.57	627.06	655.00
Unclassified	16,041.88	107,353.07	10,612.53	500.04
Public service enterprises	*387,415.18*	*499,244.56*	*399,591.29*	*276,301.98*
Electric light	–	–	–	–
Water	387,335.63	499,244.56	399,591.29	276,301.98
All other	79.55	–	–	–
Cemeteries	*29,086.95*	*48,982.69*	*50,603.84*	*28,317.00*
Interest	*113,169.84*	*256,238.45*	*93,457.62*	*88,287.29*
On sinking funds	9,307.71	168,519.77	36,486.40	35,628.18
On trust and investment funds	12,536.67	3,214.98	5,325.00	446.05
All other	91,325.46	84,503.70	51,646.22	52,213.06
NON-REVENUE.	**$5,104,727.89**	**$6,078,341.66**	**$7,542,487.68**	**$5,985,822.09**
Offsets to outlays	**61,303.64**	–	**22,375.13**	**101,838.78**
Departmental	*46,898.48*	–	*3,183.31*	*101,488.78*
Public service enterprises	*14,405.16*	–	*19,191.82*	–
Cemeteries	–	–	–	*350.00*
Municipal indebtedness	**4,353,974.96**	**4,094,614.22**	**6,229,641.19**	**4,170,541.80**
Loans, general purposes	*451,700.00*	*693,000.00*	*1,365,250.00*	*1,470,000.00*
Loans, public service enterprises	–	–	*25,000.00*	–
Loans, cemeteries	–	–	*10,000.00*	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*3,900,000.00*	*3,400,000.00*	*4,828,500.00*	*2,700,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*2,274.96*	*1,614.22*	*891.19*	*541.90*
Transfers	**57,963.35**	**739,604.06**	**266,584.95**	**674,038.73**
From sinking funds	–	*551,800.00*	*40,000.00*	*652,000.00*
All other	*57,963.35*	*187,804.06*	*226,584.95*	*22,038.73*
Refunds	**10,687.13**	**16,763.19**	**8,969.85**	**10,298.26**
Agency, trust, and investment	**620,798.81**	**1,227,360.19**	**1,014,916.56**	**1,029,104.42**
Taxes and licenses for State	*385,206.19*	*427,828.72*	*330,910.27*	*323,344.12*
Taxes for county	*178,561.96*	*206,180.73*	*227,422.60*	*234,802.76*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*57,030.66*	*593,350.74*	*456,583.69*	*470,957.54*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$5,713,427.62	$6,176,788.02	$4,525,779.23	$4,364,531.02
Premiums	2,274.96	1,614.22	891.19	541.90
Municipal indebtedness	4,351,700.00	4,093,000.00	6,228,750.00	4,170,000.00
Transfers and refunds	68,650.48	756,367.25	275,554.80	684,336.99
Agency, trust, and investment	620,798.81	1,227,360.19	1,014,916.56	1,029,104.42
Total receipts	**$10,756,851.87**	**$12,255,129.68**	**$12,045,891.78**	**$10,248,514.33**
Balance on hand, including funds	*503,114.37*	*348,299.51*	*168,317.01*	*876,917.40*
GRAND TOTAL	**$11,259,966.24**	**$12,603,429.19**	**$12,214,208.79**	**$11,125,431.73**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Lowell Population 112,759	Cambridge Population 109,694	Lynn Population 99,148	Lawrence Population 94,270
Maintenance	**$4,142,140.69**	**$4,764,207.98**	**$3,385,857.71**	**$3,350,659.06**
Departmental	*3,839,743.60*	*4,347,344.44*	*3,120,558.56*	*3,098,260.71*
General government	217,768.38	226,524.05	144,055.81	140,628.45
Protection of persons and property	760,283.91	814,392.05	640,520.76	653,156.98
Health and sanitation	411,273.67	663,971.23	335,676.66	456,957.96
Highways	488,502.37	371,180.84	323,958.59	381,407.42
Charities	318,599.89	373,649.86	227,433.49	224,422.60
Soldiers' benefits	36,332.05	69,885.74	46,373.19	21,159.45
Schools	1,402,100.58	1,451,037.92	1,139,084.55	1,058,551.81
Libraries	35,542.41	61,161.46	54,281.95	47,310.76
Recreation	55,141.52	192,060.54	120,341.90	57,696.78
Pensions	30,244.00	102,635.83	67,122.51	15,533.09
Unclassified	83,954.82	20,844.92	21,709.15	41,435.41
Public service enterprises	*277,815.56*	*370,091.32*	*203,452.63*	*225,453.20*
Electric light	–	–	–	–
Water	276,366.10	370,091.32	203,452.63	225,453.20
All other	1,449.46	–	–	–
Cemeteries	*24,581.53*	*46,772.22*	*59,748.56*	*26,945.15*
Administration of trust funds	–	–	*2,097.96*	–
Interest	**387,142.30**	**584,491.13**	**313,104.26**	**271,966.50**
Loans, general purposes	*375,014.80*	*523,354.88*	*247,999.31*	*239,069.00*
Loans, public service enterprises	*12,127.50*	*60,556.25*	*61,986.25*	*32,897.50*
Loans, cemeteries	–	*580.00*	*3,118.70*	–
Outlays	**654,921.11**	**908,933.00**	**1,105,100.13**	**946,715.71**
Departmental	*574,770.59*	*784,710.99*	*1,044,396.78*	*935,649.20*
General government	–	–	–	181,713.11
Protection of persons and property	10,131.93	24,300.55	18,691.27	17,832.88
Health and sanitation	78,602.88	99,161.25	63,893.44	121,175.71
Highways	397,098.86	440,218.55	340,653.70	167,162.77
Charities	–	117.52	–	–
Schools	4,694.51	212,663.84	611,402.01	433,455.83
Libraries	–	372.40	–	345.00
Recreation	60,452.63	7,876.88	6,756.36	4,197.61
Unclassified	23,789.78	–	3,000.00	9,766.29
Public service enterprises	*69,872.74*	*116,945.63*	*59,979.37*	*11,066.51*
Electric light	–	–	–	–
Water	69,872.74	116,945.63	59,979.37	11,066.51
All other	–	–	–	–
Cemeteries	*10,277.78*	*7,276.38*	*723.98*	–
Municipal indebtedness	**5,020,970.00**	**4,293,048.05**	**5,712,401.78**	**3,891,770.00**
From sinking funds	–	*551,800.00*	*40,000.00*	*652,000.00*
From revenue and other sources	*570,970.00*	*491,248.05*	*463,901.78*	[1]*439,770.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*4,450,000.00*	*3,250,000.00*	*5,208,500.00*	*2,800,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**57,963.35**	**739,604.06**	**266,584.95**	**674,038.73**
To sinking funds from revenue	*4,000.00*	*112,304.50*	*24,100.00*	*19,789.70*
All other	*53,963.35*	*627,299.56*	*242,484.95*	*654,249.03*
Refunds	**10,687.13**	**16,763.19**	**8,969.85**	**10,298.26**
Agency, trust, and investment	**645,743.06**	**919,701.74**	**1,040,097.16**	**686,469.01**
Taxes and licenses for State	*385,206.19*	*427,828.72*	*330,910.27*	*323,344.12*
Taxes for county	*178,561.96*	*206,180.73*	*227,422.60*	*234,802.76*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*81,974.91*	*285,692.29*	*481,764.29*	*128,322.13*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$4,529,282.99	$5,348,699.11	$3,698,961.97	$3,622,625.56
Permanent debt (except from sinking funds)	570,970.00	491,248.05	463,901.78	[1]439,770.00
Sinking fund requirements from revenue	4,000.00	112,304.50	24,100.00	19,789.70
Outlays	654,921.11	908,933.00	1,105,100.13	946,715.71
Permanent debt from sinking funds	–	551,800.00	40,000.00	652,000.00
Bonds refunded, current year	–	–	–	–
Temporary loans	4,450,000.00	3,250,000.00	5,208,500.00	2,800,000.00
Transfers (except to sinking funds) and refunds	64,650.48	644,062.75	251,454.80	664,547.29
Agency, trust, and investment	645,743.06	919,701.74	1,040,097.16	686,469.01
Total payments	**$10,919,567.64**	**$12,226,749.15**	**$11,832,115.84**	**$9,831,917.27**
Balance on hand, including funds	*340,398.60*	*376,680.04*	*382,092.95*	*1,293,514.46*
GRAND TOTAL	**$11,259,966.24**	**$12,603,429.19**	**$12,214,208.79**	**$11,125,431.73**

[1] Includes $57,500 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Somerville POPULATION 93,091	Brockton POPULATION 66,254	Holyoke POPULATION 60,203	Haverhill POPULATION 53,884
REVENUE.	**$3,166,359.94**	**$3,383,288.69**	**$4,203,179.47**	**$2,291,636.00**
General	**2,603,531.05**	**2,778,622.63**	**2,479,309.41**	**1,904,532.57**
Taxes	*2,555,296.94*	*2,742,622.98*	*2,409,692.45*	*1,873,396.87*
Property, poll, and income	2,425,748.37	2,584,903.03	2,082,047.98	1,785,823.22
Corporation, bank, etc.	129,548.57	157,719.95	327,644.47	87,573.65
Licenses and permits	*15,280.90*	*11,320.70*	*6,750.64*	*7,973.68*
Fines and forfeits	*9,850.74*	*9,336.23*	*22,309.43*	*7,801.53*
Grants and gifts	*23,000.15*	*15,342.72*	*40,556.89*	*15,360.49*
For expenses	23,000.15	15,342.72	40,556.89	14,113.49
For outlays	–	–	–	1,247.00
All other	*102.32*	–	–	–
Commercial	**562,828.89**	**604,666.06**	**1,723,870.06**	**387,103.43**
Special assessments	*72,291.85*	*40,626.70*	*10,922.66*	*18,360.06*
To meet expenses	44,946.76	12,910.23	10,922.66	18,360.06
To meet outlays	27,345.09	27,716.47	–	–
Privileges	–	–	*11.95*	*250.00*
Departmental	*149,544.43*	*226,223.97*	*89,468.70*	*131,221.56*
General government	9,159.22	5,505.48	3,571.89	6,784.54
Protection of persons and property	2,106.17	2,651.66	764.97	1,992.69
Health and sanitation	12,246.96	147,001.42	34,137.27	10,722.16
Highways	15,537.89	2,392.00	3,963.64	325.52
Charities	38,554.49	40,483.84	30,096.16	99,379.26
Soldiers' benefits	11,145.82	10,372.63	1,680.00	7,163.88
Schools	11,434.90	6,383.07	14,485.82	3,726.97
Libraries	2,281.71	1,193.82	–	1,114.54
Recreation	935.15	10.55	310.89	12.00
Unclassified	46,142.12	10,229.50	458.06	–
Public service enterprises	*309,317.63*	*231,476.92*	*1,537,092.01*	*173,374.55*
Electric light	–	–	[1]1,325,553.24	–
Water	309,317.63	231,476.92	211,538.77	178,374.55
All other	–	–	–	–
Cemeteries	–	*16,831.80*	–	*83.30*
Interest	*31,674.98*	*89,506.67*	*86,374.74*	*58,813.96*
On sinking funds	–	23,796.79	9,145.59	15,535.46
On trust and investment funds	1,159.88	3,992.85	33,293.32	9,925.92
All other	30,515.10	61,717.03	43,935.83	33,352.58
NON-REVENUE.	**$2,771,546.80**	**$3,268,294.30**	**$3,313,202.93**	**$1,719,687.08**
Offsets to outlays	**10,692.87**	**33,973.50**	**3,195.70**	**17,488.68**
Departmental	*10,692.87*	*17,745.53*	*3,195.70*	*133.78*
Public service enterprises	–	*16,227.97*	–	*17,354.90*
Cemeteries	–	–	–	–
Municipal indebtedness	**2,303,343.50**	**2,735,103.58**	**2,812,399.80**	**1,260,315.00**
Loans, general purposes	*450,000.00*	*355,000.00*	*468,000.00*	*210,000.00*
Loans, public service enterprises	–	*70,000.00*	*140,000.00*	–
Loans, cemeteries	–	*9,000.00*	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*1,850,000.00*	*2,300,000.00*	*2,200,000.00*	*1,050,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*3,343.50*	*1,103.58*	*4,399.80*	*315.00*
Transfers	**61,288.81**	**57,856.80**	**59,297.88**	**65,879.58**
From sinking funds	–	*25,000.00*	–	*25,000.00*
All other	*61,288.81*	*32,856.80*	*59,297.88*	*40,879.58*
Refunds	**8,543.28**	**8,055.91**	**15,002.92**	**10,213.81**
Agency, trust, and investment	**387,678.34**	**433,304.51**	**423,306.63**	**365,790.01**
Taxes and licenses for State	*265,911.12*	*210,390.00*	*247,121.13*	*180,612.00*
Taxes for county	*119,705.93*	*134,759.72*	*92,930.60*	*130,799.22*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,061.29*	*88,154.79*	*83,254.90*	*54,378.79*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$3,177,052.81	$3,417,262.19	$4,206,375.17	$2,309,124.68
Premiums	3,343.50	1,103.58	4,399.80	315.00
Municipal indebtedness	2,300,000.00	2,734,000.00	2,808,000.00	1,260,000.00
Transfers and refunds	69,832.09	65,912.71	74,300.80	76,093.39
Agency, trust, and investment	387,678.34	433,304.51	423,306.63	365,790.01
Total receipts	**$5,937,906.74**	**$6,651.582.99**	**$7,516,382.40**	**$4,011,323.08**
Balance on hand, including funds	*510,957.15*	*132,472.92*	*431,772.06*	*122,434.26*
GRAND TOTAL	**$6,448,863.89**	**$6,784,055.91**	**$7,948,154.46**	**$4,133,757.34**

[1] Includes $496,640.61 from gas.

Graded According to Population of 1920 — Continued.

PAYMENTS.	Somerville Population 93,091	Brockton Population 66,254	Holyoke Population 60,203	Haverhill Population 53,884
Maintenance	**$2,594,321.06**	**$2,365,219.36**	**$3,594,102.59**	**$1,921,427.81**
Departmental	*2,467,571.96*	*2,217,499.18*	*2,412,392.98*	*1,816,429.09*
General government	123,748.94	128,396.03	131,396.42	83,683.30
Protection of persons and property	477,886.57	458,130.14	534,088.54	336,951.55
Health and sanitation	334,329.29	294,370.39	296,540.79	175,476.84
Highways	191,442.97	200,166.93	263,374.73	226,919.85
Charities	108,524.25	164,185.45	163,046.67	254,233.80
Soldiers' benefits	34,691.13	24,149.97	6,231.73	18,622.62
Schools	984,397.38	852,306.91	853,899.97	634,234.61
Libraries	65,042.20	35,173.13	37,219.00	39,846.41
Recreation	87,136.92	16,991.44	74,642.23	31,368.41
Pensions	44,406.22	29,566.69	15,588.37	7,047.76
Unclassified	15,966.09	14,062.10	36,364.53	8,043.94
Public service enterprises	*126,749.10*	*132,440.81*	*1,181,707.31*	*103,683.18*
Electric light	–	–	[1]1,024,077.11	–
Water	126,749.10	132,440.81	157,630.20	103,101.70
All other	–	–	–	581.48
Cemeteries	–	*15,279.37*	–	*1,185.54*
Administration of trust funds	–	–	*2.30*	*130.00*
Interest	**232,543.11**	**274,166.43**	**207,338.28**	**86,274.44**
Loans, general purposes	*150,135.37*	*210,714.30*	*153,460.78*	*80,654.44*
Loans, public service enterprises	*82,407.74*	*63,452.13*	*53,877.50*	*5,620.00*
Loans, cemeteries	–	–	–	–
Outlays	**885,031.72**	**480,312.41**	**919,239.12**	**183,095.39**
Departmental	*858,160.58*	*411,678.71*	*548,349.26*	*143,070.39*
General government	163,039.25	2,844.00	834.75	3,714.16
Protection of persons and property	32,652.43	39,605.44	–	–
Health and sanitation	13,082.08	139,828.70	52,641.54	33,974.91
Highways	151,129.40	226,241.82	321,510.20	103,146.96
Charities	–	–	–	–
Schools	487,925.74	3,158.75	58,447.90	2,234.36
Libraries	902.00	–	–	–
Recreation	9,429.68	–	114,914.87	–
Unclassified	–	–	–	–
Public service enterprises	*26,871.14*	*68,633.70*	*370,889.86*	*40,025.00*
Electric light	–	–	[2]275,714.04	–
Water	26,871.14	68,633.70	95,175.82	40,025.00
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**1,961,800.63**	**2,708,200.00**	**2,212,000.00**	**1,244,000.00**
From sinking funds	–	*25,000.00*	–	*25,000.00*
From revenue and other sources	*211,800.63*	*483,200.00*	*312,000.00*	*161,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*1,750,000.00*	*2,200,000.00*	*1,900,000.00*	*1,058,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**61,288.81**	**57,856.80**	**58,297.88**	**65,879.58**
To sinking funds from revenue	–	*25,000.00*	*3,153.00*	*33,045.00*
All other	*61,288.81*	*32,856.80*	*56,144.88*	*32,834.58*
Refunds	**8,543.28**	**8,055.91**	**15,002.92**	**10,213.81**
Agency, trust, and investment	**387,678.34**	**409,591.02**	**452,260.13**	**390,307.66**
Taxes and licenses for State	*265,911.12*	*210,390.00*	*247,121.13*	*180,612.00*
Taxes for county	*119,705.93*	*134,759.72*	*92,930.60*	*130,799.22*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,061.29*	*64,441.30*	*112,208.40*	*78,896.44*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$2,826,864.17	$2,639,385.79	$3,801,440.87	$2,007,702.25
Permanent debt (except from sinking funds)	211,800.63	483,200.00	312,000.00	161,000.00
Sinking fund requirements from revenue	–	25,000.00	3,153.00	33,045.00
Outlays	885,031.72	480,312.41	919,239.12	183,095.39
Permanent debt from sinking funds	–	25,000.00	–	25,000.00
Bonds refunded, current year	–	–	–	–
Temporary loans	1,750,000.00	2,200,000.00	1,900,000.00	1,058,000.00
Transfers (except to sinking funds) and refunds	69,832.09	40,912.71	71,147.80	43,048.39
Agency, trust, and investment	387,678.34	409,591.02	452,260.13	390,307.66
Total payments	**$6,131,206.95**	**$6,303,401.93**	**$7,459,240.92**	**$3,901,198.69**
Balance on hand, including funds	*317,656.94*	*480,653.98*	*488,913.54*	*232,558.65*
GRAND TOTAL	**$6,448,863.89**	**$6,784,055.91**	**$7,948,154.46**	**$4,133,757.34**

[1] Includes $465,600.18 for gas.
[2] Includes $74,474.97 for gas.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Malden Population 49,103	Quincy Population 47,876	Newton Population 46,054	Chelsea Population 43,184
REVENUE.	**$2,219,404.58**	**$3,000,990.74**	**$3,408,794.97**	**$2,187,376.05**
General	**1,798,294.27**	**2,424,477.57**	**2,853,630.23**	**1,845,211.23**
Taxes	*1,774,820.75*	*2,367,155.19*	*2,800,773.16*	*1,821,242.07*
Property, poll, and income	1,699,442.43	2,273,376.52	2,662,663.67	1,728,933.04
Corporation, bank, etc.	75,378.32	93,778.67	138,109.49	92,309.03
Licenses and permits	*8,393.08*	*14,559.15*	*3,508.75*	*7,441.95*
Fines and forfeits	*4,921.72*	*6,355.17*	*6,229.75*	*8,608.81*
Grants and gifts	*10,158.72*	*36,408.06*	*43,118.57*	*7,918.40*
For expenses	10,158.72	36,408.06	43,118.57	7,918.40
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**421,110.31**	**576,513.17**	**555,164.74**	**342,164.82**
Special assessments	*62,019.13*	*54,401.63*	*126,535.05*	*19,362.83*
To meet expenses	44,551.67	54,401.63	83,877.29	19,229.84
To meet outlays	17,467.46	–	42,657.76	132.99
Privileges	–	–	–	*500.00*
Departmental	*[1]98,337.74*	*[2]134,939.98*	*101,007.15*	*85,937.93*
General government	3,792.82	5,785.39	4,588.01	5,619.26
Protection of persons and property	1,563.94	1,313.36	7,124.09	1,257.34
Health and sanitation	22,716.92	38,286.14	2,839.73	1,544.32
Highways	7,513.13	4,786.17	18,959.75	7,607.71
Charities	29,069.07	65,810.80	17,610.74	43,647.53
Soldiers' benefits	7,761.25	2,913.50	2,839.50	4,248.60
Schools	2,973.44	14,280.35	25,000.79	4,720.78
Libraries	1,651.77	1,759.27	4,587.28	796.53
Recreation	–	–	518.14	243.10
Unclassified	[1]21,295.40	[2]5.00	16,939.12	16,252.76
Public service enterprises	*150,720.98*	*261,659.06*	*225,049.83*	*152,650.76*
Electric light	–	–	–	–
Water	150,720.98	261,654.32	225,049.83	152,650.76
All other	–	4.74	–	–
Cemeteries	*22,781.95*	*20,498.78*	*21.17*	–
Interest	*87,250.51*	*105,013.72*	*102,551.54*	*83,713.30*
On sinking funds	28,466.29	–	63,087.49	31,506.00
On trust and investment funds	17,467.62	20,865.19	5,495.59	1,110.84
All other	41,316.60	84,148.53	33,968.46	51,096.46
NON-REVENUE.	**$2,750,329.99**	**$2,729,936.86**	**$2,748,512.18**	**$1,948,562.12**
Offsets to outlays	**8,891.35**	**71,088.98**	**27,528.74**	**5,128.24**
Departmental	*8,891.35*	*71,088.98*	*27,528.74*	*5,128.24*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**2,177,413.98**	**2,270,784.38**	**1,997,038.40**	**1,660,923.75**
Loans, general purposes	*673,000.00*	*433,500.00*	*420,000.00*	*404,500.00*
Loans, public service enterprises	–	*35,000.00*	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*1,500,000.00*	*1,800,000.00*	*1,400,000.00*	*1,255,000.00*
Unpaid warrants or orders, current year	–	–	*171,863.40*	–
Premiums	*4,413.98*	*2,294.38*	*5,175.00*	*1,423.75*
Transfers	**154,164.68**	**5,251.53**	**172,808.96**	**65,4 0.05**
From sinking funds	*125,000.00*	–	*150,000.00*	–
All other	*29,164.68*	*5,251.53*	*22,808.96*	*65,450.05*
Refunds	**15,247.91**	**6,053.80**	**8,325.75**	**5,608.06**
Agency, trust, and investment	**394,612.07**	**376,748.17**	**542,810.33**	**211,452.02**
Taxes and licenses for State	*143,127.00*	*169,804.39*	*228,018.65*	*127,352.02*
Taxes for county	*64,099.17*	*96,075.35*	*116,604.36*	–
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*187,385.90*	*110,868.43*	*198,187.32*	*84,100.00*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$2,228,295.93	$3,072,079.72	$3,436,323.71	$2,192,504.29
Premiums	4,413.98	2,294.38	5,175.00	1,423.75
Municipal indebtedness	2,173,000.00	2,268,500.00	1,991,863.40	1,659,500.00
Transfers and refunds	169,412.59	11,305.33	181,134.71	71,058.11
Agency, trust, and investment	394,612.07	376,748.17	542,810.33	211,452.02
Total receipts	**$4,969,734.57**	**$5,730,927.60**	**$6,157,307.15**	**$4,135,938.17**
Balance on hand, including funds	*385,569.35*	*626,045.24*	*706,311.52*	*190,152.94*
GRAND TOTAL	**$5,355,303.92**	**$6,356,972.84**	**$6,863,618.67**	**$4,326,091.11**

[1] Includes $25 from administration of trust funds.
[2] Includes $5 from administration of trust funds. See "Unclassified."

Graded According to Population of 1920 — Continued.

PAYMENTS.	Malden Population 49,103	Quincy Population 47,876	Newton Population 46,054	Chelsea Population 43,184
Maintenance	**$1,640,674.39**	**$2,106,260.15**	**$2,742,397.23**	**$1,564,196.67**
Departmental	*1,550,636.68*	*1,977,422.66*	*2,627,244.18*	*1,516,870.44*
General government	71,383.59	111,410.45	141,601.71	105,123.36
Protection of persons and property	305,150.46	349,032.65	441,536.73	331,925.14
Health and sanitation	197,752.43	237,911.25	240,055.73	112,823.75
Highways	173,930.60	269,157.92	475,904.65	120,608.17
Charities	93,437.99	164,418.52	60,522.82	133,279.15
Soldiers' benefits	19,100.44	9,690.37	8,753.00	31,450.51
Schools	558,286.46	729,539.27	1,004,774.36	571,502.10
Libraries	36,656.61	38,507.73	65,375.29	19,595.33
Recreation	60,480.12	44,452.84	114,118.48	42,558.45
Pensions	19,362.55	14,636.51	50,386.90	18,549.63
Unclassified	15,095.43	8,665.15	24,214.51	29,454.85
Public service enterprises	*63,059.45*	*108,154.58*	*114,582.63*	*47,326.23*
Electric light	–	–	–	–
Water	63,059.45	108,154.58	114,582.63	47,326.23
All other	–	–	–	–
Cemeteries	*26,675.16*	*19,425.19*	*516.07*	–
Administration of trust funds	*303.10*	*1,257.72*	*54.35*	–
Interest	**189,532.19**	**271,946.58**	**287,882.67**	**225,593.64**
Loans, general purposes	*152,646.86*	*209,168.89*	*264,231.79*	*186,463.18*
Loans, public service enterprises	*36,885.33*	*62,012.69*	*23,650.88*	*39,130.46*
Loans, cemeteries	–	*765.00*	–	–
Outlays	**419,437.06**	**446,302.87**	**879,297.18**	**421,517.52**
Departmental	*383,387.28*	*389,970.54*	*805,142.21*	*417,163.74*
General government	–	–	–	–
Protection of persons and property	2,682.21	966.18	12,020.01	9,002.77
Health and sanitation	75,707.24	64,005.88	175,734.19	3,802.68
Highways	299,412.94	37,193.39	136,708.35	339,429.26
Charities	–	101,953.57	–	–
Schools	–	158,230.96	462,880.33	25,005.00
Libraries	955.83	5,851.63	1,750.00	–
Recreation	3,395.93	21,298.93	16,049.33	39,924.03
Unclassified	1,233.13	470.00	–	–
Public service enterprises	*35,400.28*	*52,332.33*	*74,154.97*	*4,353.78*
Electric light	–	–	–	–
Water	35,400.28	52,332.33	74,154.97	4,353.78
All other	–	–	–	–
Cemeteries	*649.50*	*4,000.00*	–	–
Municipal indebtedness	**2,200,795.70**	**2,273,497.74**	**1,898,516.36**	**1,606,482.67**
From sinking funds	*125,000.00*	–	*150,000.00*	–
From revenue and other sources	*225,795.70*	*473,497.74*	*207,636.65*	*151,482.67*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*1,850,000.00*	*1,800,000.00*	*1,400,000.00*	*1,455,000.00*
Warrants or orders, previous years	–	–	*140,879.71*	–
Transfers	**154,164.68**	**5,251.53**	**172,808.96**	**65,450.05**
To sinking funds from revenue	*12,614.00*	–	*21,600.00*	*29,387.00*
All other	*141,550.68*	*5,251.53*	*151,208.96*	*36,063.05*
Refunds	**15,247.91**	**6,053.80**	**8,325.75**	**5,608.06**
Agency, trust, and investment	**328,006.43**	**360,850.44**	**477,933.60**	**273,579.07**
Taxes and licenses for State	*143,127.00*	*169,804.39*	*228,018.65*	*127,352.02*
Taxes for county	*64,099.17*	*96,075.35*	*116,604.36*	–
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*120,780.26*	*94,970.70*	*133,310.59*	*146,227.05*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$1,830,206.58	$2,378,206.73	$3,030,279.90	$1,789,790.31
Permanent debt (except from sinking funds)	225,795.70	473,497.74	207,636.65	151,482.67
Sinking fund requirements from revenue	12,614.00	–	21,600.00	29,387.00
Outlays	419,437.06	446,302.87	879,297.18	421,517.52
Permanent debt from sinking funds	125,000.00	–	150,000.00	–
Bonds refunded, current year	–	–	–	–
Temporary loans	1,850,000.00	1,800,000.00	1,540,879.71	1,455,000.00
Transfers (except to sinking funds) and refunds	156,798.59	11,305.33	159,534.71	41,671.11
Agency, trust, and investment	328,006.43	360,850.44	477,933.60	273,579.07
Total payments	**$4,947,858.36**	**$5,470,163.11**	**$6,467,161.75**	**$4,162,427.68**
Balance on hand, including funds	*407,445.56*	*886,809.73*	*396,456.92*	*163,663.43*
GRAND TOTAL	**$5,355,303.92**	**$6,356,972.84**	**$6,863,618.67**	**$4,326,091.11**

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Salem POPULATION 42,529	Pittsfield POPULATION 41,763	Fitchburg POPULATION 41,029	Everett POPULATION 40,120
REVENUE.	**$2,167,582.06**	**$1,905,465.19**	**$2,001,204.23**	**$1,915,193.91**
General	**1,814,662.59**	**1,636,106.32**	**1,598,122.03**	**1,587,000.99**
Taxes	*1,796,392.29*	*1,609,587.92*	*1,572,447.51*	*1,561,811.84*
Property, poll, and income	1,709,744.29	1,487,102.94	1,421,939.26	1,474,517.68
Corporation, bank, etc.	86,648.00	122,484.98	150,508.25	87,294.16
Licenses and permits	*3,320.47*	*4,619.41*	*7,563.50*	*4,680.25*
Fines and forfeits	*4,402.66*	*12,606.39*	*5,477.33*	*5,694.60*
Grants and gifts	*10,547.17*	*3,259.80*	*12,633.69*	*14,814.30*
For expenses	10,547.17	9,259.80	12,633.69	14,814.30
For outlays	–	–	–	–
All other	–	*32.80*	–	–
Commercial	**352,919.47**	**269,358.87**	**403,082.20**	**328,192.92**
Special assessments	*11,935.24*	*59,460.81*	*14,671.61*	*17,285.48*
To meet expenses	10,760.38	59,460.81	743.04	17,285.48
To meet outlays	1,174.86	–	13,928.57	–
Privileges	*2,243.50*	–	–	–
Departmental	*96,120.93*	*38,824.14*	*178,276.24*	*67,606.35*
General government	2,650.42	1,399.78	5,549.57	5,048.72
Protection of persons and property	4,767.33	1,356.52	7,031.16	455.62
Health and sanitation	40,876.31	9,576.66	20,618.37	1,822.56
Highways	2,226.68	4,029.52	5,664.19	1,758.23
Charities	31,639.69	9,418.65	125,710.87	30,088.27
Soldiers' benefits	8,436.04	3,301.50	3,581.50	3,510.00
Schools	1,479.03	8,921.56	8,901.39	3,112.52
Libraries	1,023.60	–	607.53	692.94
Recreation	1,553.57	819.95	437.86	280.00
Unclassified	1,468.26	–	173.80	20,837.49
Public service enterprises	*176,583.10*	*148,340.93*	*146,143.32*	*175,233.62*
Electric light	–	–	–	–
Water	175,621.12	147,935.83	146,143.32	175,233.62
All other	961.98	405.10	–	–
Cemeteries	*8,268.00*	–	*14,172.59*	*17,169.00*
Interest	*57,768.70*	*22,732.99*	*49,818.44*	*50,898.47*
On sinking funds	–	–	5,835.85	16,878.55
On trust and investment funds	11,286.38	–	19,179.06	41.42
All other	46,482.32	22,732.99	24,803.53	33,978.50
NON-REVENUE.	**$2,120,273.35**	**$1,446,359.60**	**$2,441,572.05**	**$2,346,261.68**
Offsets to outlays	**448.53**	**1,761.12**	**2,396.66**	**4,221.98**
Departmental	*448.53*	*1,761.12*	*2,396.66*	*4,221.98*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**1,836,844.03**	**1,175,355.40**	**1,665,000.00**	**1 502,526.50**
Loans, general purposes	*83,000.00*	*239,325.00*	*430,000.00*	*572,900.00*
Loans, public service enterprises	–	*35,750.00*	*35,000.00*	*25,000.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*1,700,000.00*	*900,000.00*	*1,200,000.00*	*900,000.00*
Unpaid warrants or orders, current year	*53,367.83*	–	–	–
Premiums	*476.20*	*1,280.40*	–	*4,626.50*
Transfers	**1,761.79**	**546.07**	**333,171.86**	**218,087.57**
From sinking funds	–	–	*222,000.00*	*195,000.00*
All other	*1,761.79*	*546.07*	*111,171.86*	*23,087.57*
Refunds	**14,141.80**	**1,233.16**	**6,694.31**	**12,101.53**
Agency, trust, and investment	**267,077.20**	**266,463.85**	**434,309.22**	**609,324.10**
Taxes and licenses for State	*138,253.92*	*148,322.47*	*155,000.15*	*131,772.00*
Taxes for county	*98,212.95*	*95,481.19*	*72,082.00*	*62,105.30*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*30,610.33*	*22,660.19*	*207,227.07*	*415,446.80*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$2,168,030.59	$1,907,226.31	$2,003,600.89	$1,919,415.89
Premiums	476.20	1,280.40	–	4,626.50
Municipal indebtedness	1,836,367.83	1,175,075.00	1,665,000.00	1,497,900.00
Transfers and refunds	15,903.59	1,779.23	339,866.17	230,189.10
Agency, trust, and investment	267,077.20	266,463.85	434,309.22	609,324.10
Total receipts	**$4,287,855.41**	**$3,351,824.79**	**$4,442,776.28**	**$4,261,455.59**
Balance on hand, including funds	*192,571.80*	*235,365.26*	*411,737.67*	*596,667.39*
GRAND TOTAL	**$4,480,427.21**	**$3,587,190.05**	**$4,854,513.95**	**$4,858,122.98**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Salem Population 42,529	Pittsfield Population 41,763	Fitchburg Population 41,029	Everett Population 40,120
Maintenance	**$1,619,699.67**	**$1,297,154.94**	**$1,554,043.48**	**$1,417,838.69**
Departmental	*1,481,617.90*	*1,263,485.44*	*1,451,430.29*	*1,355,208.09*
General government	83,637.97	73,724.98	79,419.72	91,698.33
Protection of persons and property	293,995.53	212,056.53	267,875.58	265,288.38
Health and sanitation	180,631.93	87,635.37	121,820.14	102,306.04
Highways	195,440.21	182,966.67	200,212.74	102,244.74
Charities	132,603.85	38,150.00	203,465.52	81,262.17
Soldiers' benefits	30,643.17	9,745.00	16,389.41	15,424.74
Schools	463,420.12	594,999.82	500,816.72	590,360.21
Libraries	29,562.04	22,000.00	15,565.69	24,117.54
Recreation	42,405.60	14,733.56	25,126.04	51,023.61
Pensions	16,852.93	4,799.32	10,572.17	13,201.79
Unclassified	12,424.55	22,674.19	10,166.56	18,280.54
Public service enterprises	*116,872.14*	*33,669.50*	*78,586.07*	*46,272.66*
Electric light	–	–	–	–
Water	115,507.39	32,296.41	78,586.07	46,272.66
All other	1,364.75	1,373.09	–	–
Cemeteries	*20,838.59*	–	*24,027.12*	*16,357.94*
Administration of trust funds	*371.04*	–	–	–
Interest	**136,971.15**	**132,575.31**	**131,538.12**	**183,814.11**
Loans, general purposes	*114,391.15*	*88,840.31*	*114,059.84*	*139,823.15*
Loans, public service enterprises	*22,580.00*	*43,735.00*	*17,478.28*	*43,990.96*
Loans, cemeteries	–	–	–	–
Outlays	**151,590.44**	**360,868.78**	**448,598.03**	**698,592.83**
Departmental	*125,372.58*	*326,983.55*	*415,250.99*	*660,572.47*
General government	–	–	–	3,705.89
Protection of persons and property	3,233.59	16,009.07	4,497.40	29,365.36
Health and sanitation	39,853.72	30,104.15	23,167.69	20,187.55
Highways	64,689.15	120,584.62	158,184.63	155,743.21
Charities	–	–	934.03	–
Schools	16,630.92	157,585.71	228,467.24	451,046.51
Libraries	–	–	–	523.95
Recreation	965.20	2,700.00	–	–
Unclassified	–	–	–	–
Public service enterprises	*23,703.11*	*33,885.23*	*33,347.04*	*38,020.36*
Electric light	–	–	–	–
Water	23,703.11	33,885.23	33,347.04	38,020.36
All other	–	–	–	–
Cemeteries	*2,514.75*	–	–	–
Municipal indebtedness	**1,969,000.00**	**1,269,750.00**	**1,680,600.00**	**1,623,947.28**
From sinking funds	–	–	*222,000.00*	*125,000.00*
From revenue and other sources	*219,000.00*	*294,750.00*	*208,600.00*	*198,947.28*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*1,750,000.00*	*975,000.00*	*1,250,000.00*	*1,300,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**1,761.79**	**546.07**	**333,171.86**	**218,087.57**
To sinking funds from revenue	–	–	*14,500.00*	*7,565.00*
All other	*1,761.79*	*546.07*	*318,671.86*	*210,522.57*
Refunds	**14,141.80**	**1,233.16**	**6,694.31**	**12,101.53**
Agency, trust, and investment	**265,689.37**	**265,452.14**	**339,381.95**	**386,828.39**
Taxes and licenses for State	*138,253.92*	*148,322.47*	*155,000.15*	*131,772.00*
Taxes for county	*98,212.95*	*95,481.19*	*72,082.00*	*62,105.30*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*29,222.50*	*21,648.48*	*112,299.80*	*192,951.09*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$1,756,670.82	$1,429,730.25	$1,685,581.60	$1,601,652.80
Permanent debt (except from sinking funds)	219,000.00	294,750.00	208,600.00	198,947.28
Sinking fund requirements from revenue	–	–	14,500.00	7,565.00
Outlays	151,590.44	360,868.78	448,598.03	698,592.83
Permanent debt from sinking funds	–	–	222,000.00	125,000.00
Bonds refunded, current year	–	–	–	–
Temporary loans	1,750,000.00	975,000.00	1,250,000.00	1,300,000.00
Transfers (except to sinking funds) and refunds	15,903.59	1,779.23	325,366.17	222,624.10
Agency, trust, and investment	265,689.37	265,452.14	339,381.95	386,828.39
Total payments	**$4,158,854.22**	**$3,327,580.40**	**$4,494,027.75**	**$4,541,210.40**
Balance on hand, including funds	*321,572.99*	*259,609.65*	*360,486.20*	*316,912.58*
GRAND TOTAL	**$4,480,427.21**	**$3,587,190.05**	**$4,854,513.95**	**$4,858,122.98**

TABLE I. — *Summary of Financial Transactions.* *Cities*

RECEIPTS.	Medford POPULATION 39,038	Taunton POPULATION 37,137	Chicopee POPULATION 36,214	Waltham POPULATION 30,915
REVENUE.	**$2,013,113.82**	**$2,017,066.05**	**$1,865,894.19**	**$1,692,957.17**
General	**1,744,201.58**	**1,253,949.17**	**1,344,946.96**	**1,479,725.82**
Taxes	*1,728,272.50*	*1,232,733.81*	*1,317,420.19*	*1,456,125.32*
Property, poll, and income	1,680,013.29	1,115,288.54	1,138,725.87	1,334,056.23
Corporation, bank, etc.	48,259.21	117,445.27	178,694.32	122,069.09
Licenses and permits	*7,036.55*	*3,941.60*	*4,552.99*	*4,011.00*
Fines and forfeits	*3,509.85*	*4,147.55*	*6,257.00*	*8,248.82*
Grants and gifts	*5,382.68*	*13,126.21*	*15,714.22*	*11,340.68*
For expenses	5,382.68	13,126.21	15,714.22	11,340.68
For outlays	–	–	–	–
All other	–	–	*1,002.56*	–
Commercial	**268,912.24**	**763,116.88**	**520,947.23**	**213,231.35**
Special assessments	*26,782.63*	*7,158.83*	*17,949.81*	*8,830.17*
To meet expenses	15,748.13	5,830.25	2,520.73	8,305.14
To meet outlays	11,034.50	1,328.58	15,429.08	525.03
Privileges	–	*300.00*	–	–
Departmental	*48,500.02*	*76,074.03*	*17,710.18*	[1]*45,941.13*
General government	6,734.11	1,456.94	2,364.67	3,493.39
Protection of persons and property	1,100.28	2,924.62	422.70	2,789.17
Health and sanitation	4,261.88	25,806.51	5,220.16	11,753.81
Highways	1,220.25	162.46	730.00	1,113.01
Charities	4,612.72	19,151.08	3,508.43	19,349.95
Soldiers' benefits	3,180.00	5,045.50	385.50	3,235.17
Schools	3,851.29	19,917.73	1,782.02	1,816.85
Libraries	1,014.21	445.30	809.91	926.39
Recreation	43.71	–	–	–
Unclassified	22,481.57	1,163.89	2,486.79	[1]1,463.39
Public service enterprises	*118,512.83*	*609,913.49*	*458,534.58*	*106,777.56*
Electric light	–	498,743.46	293,507.38	–
Water	118,512.83	111,170.03	165,027.20	106,662.36
All other	–	–	–	115.20
Cemeteries	*16,053.50*	*11,245.33*	*4,358.58*	*16,898.60*
Interest	*59,063.26*	*58,425.20*	*22,394.08*	*34,783.89*
On sinking funds	[2]12,624.99	32,401.45	–	3,502.45
On trust and investment funds	3,812.83	2,762.95	1,041.37	3,081.30
All other	42,625.44	23,260.80	21,352.71	28,200.14
NON-REVENUE.	**$1,852,913.76**	**$2,311,150.42**	**$1,361,501.59**	**$1,677,852.46**
Offsets to outlays	**47,145.40**	**14,678.29**	**2,589.76**	**25,875.81**
Departmental	*32,275.17*	*933.60*	*2,589.76*	*17,446.12*
Public service enterprises	*14,870.23*	*13,744.69*	–	*8,429.69*
Cemeteries	–	–	–	–
Municipal indebtedness	**1,448,734.48**	**1,922,564.68**	**1,153,958.36**	**1,369,415.40**
Loans, general purposes	*473,000.00*	*480,000.00*	*233,000.00*	*563,000.00*
Loans, public service enterprises	–	*280,000.00*	*18,000.00*	*50,000.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*975,000.00*	*1,100,000.00*	*900,000.00*	*750,000.00*
Unpaid warrants or orders, current year	–	*62,538.83*	–	–
Premiums	*734.48*	*25.85*	*2,958.36*	*6,415.40*
Transfers	**83,795.76**	**60,246.63**	**978.33**	**43,052.32**
From sinking funds	*66,000.00*	*42,000.00*	–	*35,000.00*
All other	*17,795.76*	*18,246.63*	*978.33*	*8,052.32*
Refunds	**3,410.25**	**15,093.25**	**3,031.92**	**10,083.05**
Agency, trust, and investment	**269,827.87**	**298,567.57**	**200,943.22**	**229,425.88**
Taxes and licenses for State	*118,302.00*	*118,166.50*	*125,726.79*	*112,061.36*
Taxes for county	*53,391.36*	*40,117.67*	*43,571.25*	*55,385.22*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*98,134.51*	*140,283.40*	*31,645.18*	*61,979.30*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$2,060,259.22	$2,031,744.34	$1,868,483.95	$1,718,832.98
Premiums	734.48	25.85	2,958.36	6,415.40
Municipal indebtedness	1,448,000.00	1,922,538.83	1,151,000.00	1,363,000.00
Transfers and refunds	87,206.01	75,339.88	4,010.25	53,135.37
Agency, trust, and investment	269,827.87	298,567.57	200,943.22	229,425.88
Total receipts	**$3,866,027.58**	**$4,328,216.47**	**$3,227,395.78**	**$3,370,809.63**
Balance on hand, including funds	*598,436.91*	*211,875.14*	*63,156.98*	*167,345.54*
GRAND TOTAL	**$4,464,464.49**	**$4,540,091.61**	**$3,290,552.76**	**$3,538,155.17**

[1] Includes $3 from administration of trust funds.
[2] Includes $2,933.43 applied to payment of interest on water loans.

Graded According to Population of 1920 — Continued.

PAYMENTS.	Medford Population 39,038	Taunton Population 37,137	Chicopee Population 36,214	Waltham Population 30,915
Maintenance	**$1,403,030.42**	**$1,461,164.91**	**$1,381,910.10**	**$1,131,086.80**
Departmental	*1,324,132.65*	*1,050,103.54*	*1,062,475.61*	*1,045,095.35*
General government	85,915.78	65,744.55	59,325.48	73,183.23
Protection of persons and property	256,341.86	235,539.82	215,952.55	210,999.89
Health and sanitation	130,910.99	95,557.24	78,036.18	112,250.90
Highways	111,062.80	126,230.53	151,371.30	138,558.80
Charities	53,679.86	72,483.97	71,806.73	61,827.45
Soldiers' benefits	12,457.96	9,735.59	4,351.70	11,927.55
Schools	561,591.76	416,344.03	444,211.81	341,869.57
Libraries	19,094.75	17,566.30	16,602.47	31,625.84
Recreation	41,169.22	8,197.55	6,812.21	39,283.24
Pensions	11,399.51	–	5,155.36	13,804.86
Unclassified	40,508.16	2,703.96	8,849.82	9,764.02
Public service enterprises	*58,321.58*	*399,061.62*	*313,197.97*	*59,218.34*
Electric light	–	314,706.24	237,215.17	–
Water	58,321.58	84,355.38	75,982.80	58,868.34
All other	–	–	–	350.00
Cemeteries	*20,576.19*	*11,999.75*	*6,236.52*	*26,770.11*
Administration of trust funds	–	–	–	*3.00*
Interest	**170,327.67**	**135,484.98**	**94,646.89**	**100,102.16**
Loans, general purposes	*139,355.15*	*89,424.35*	*83,836.26*	*99,865.26*
Loans, public service enterprises	*30,972.52*	*46,060.63*	*10,810.63*	*236.90*
Loans, cemeteries	–	–	–	–
Outlays	**634,081.34**	**486,083.44**	**488,352.04**	**457,696.82**
Departmental	*572,502.18*	*347,770.18*	*316,610.74*	*397,665.94*
General government	378.40	–	2,285.74	475.53
Protection of persons and property	2,600.00	–	9,302.95	7,487.80
Health and sanitation	60,036.71	34,180.53	62,682.46	44,505.34
Highways	277,025.46	117,594.04	194,299.94	91,530.53
Charities	–	–	–	–
Schools	229,942.14	188,910.61	48,039.65	244,492.85
Libraries	–	–	–	–
Recreation	237.50	7,085.00	–	9,173.89
Unclassified	2,281.97	–	–	–
Public service enterprises	*61,579.16*	*138,313.26*	*171,741.30*	*60,030.88*
Electric light	–	112,910.37	105,656.58	–
Water	61,579.16	25,402.89	66,084.72	60,030.88
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**1,272,529.84**	**1,454,337.61**	**1,042,400.00**	**1,471,400.24**
From sinking funds	*66,000.00*	*42,000.00*	–	*35,000.00*
From revenue and other sources	*231,529.84*	*198,400.00*	*242,400.00*	*136,400.24*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*975,000.00*	*1,175,000.00*	*800,000.00*	*1,300,000.00*
Warrants or orders, previous years	–	*38,937.61*	–	–
Transfers	**83,795.76**	**60,246.63**	**978.33**	**43,052.32**
To sinking funds from revenue	–	*8,500.00*	–	*3,052.32*
All other	*83,795.76*	*51,746.63*	*978.33*	*40,000.00*
Refunds	**3,410.25**	**15,093.25**	**3,031.92**	**10,083.05**
Agency, trust, and investment	**215,507.60**	**311,624.43**	**188,707.21**	**208,483.79**
Taxes and licenses for State	*118,302.00*	*118,166.50*	*125,726.79*	*112,061.36*
Taxes for county	*53,391.36*	*40,117.67*	*43,571.25*	*55,385.22*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*43,814.24*	*153,340.26*	*19,409.17*	*41,037.21*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$1,573,358.09	$1,596,649.89	$1,476,556.99	$1,231,188.96
Permanent debt (except from sinking funds)	231,529.84	198,400.00	242,400.00	136,400.24
Sinking fund requirements from revenue	–	8,500.00	–	3,052.32
Outlays	634,081.34	486,083.44	488,352.04	457,696.82
Permanent debt from sinking funds	66,000.00	42,000.00	–	35,000.00
Bonds refunded, current year	–	–	–	–
Temporary loans	975,000.00	1,213,937.61	800,000.00	1,300,000.00
Transfers (except to sinking funds) and refunds	87,206.01	66,839.88	4,010.25	50,083.05
Agency, trust, and investment	215,507.60	311,624.43	188,707.21	208,483.79
Total payments	**$3,782,682.88**	**$3,924,035.25**	**$3,200,026.49**	**$3,421,905.18**
Balance on hand, including funds	*681,781.61*	*616,056.36*	*90,526.27*	*116,249.99*
GRAND TOTAL	**$4,464,464.49**	**$4,540,091.61**	**$3,290,552.76**	**$3,538,155.17**

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Revere POPULATION 28,823	Gloucester POPULATION 22,947	Beverly POPULATION 22,561	North Adams POPULATION 22,282
REVENUE.	**$1,395,313.39**	**$1,251,320.56**	**$1,318,068.00**	**$863,147.54**
General	**1,223,318.46**	**1,046,942.50**	**1,153,508.38**	**725,339.30**
Taxes	*1,202,672.29*	*1,015,944.42*	*1,137,327.45*	*711,993.04*
Property, poll, and income	1,183,977.42	965,482.74	1,019,958.96	630,642.24
Corporation, bank, etc.	18,694.87	50,461.68	117,368.49	81,350.80
Licenses and permits	*11,872.77*	*4,731.45*	*2,037.68*	*2,018.00*
Fines and forfeits	*3,792.30*	*2,254.00*	*3,285.61*	*4,018.90*
Grants and gifts	*4,933.60*	*24,012.63*	*10,857.64*	*7,309.36*
For expenses	4,933.60	7,908.11	10,857.64	7,309.36
For outlays	–	16,104.52	–	–
All other	*47.50*	–	–	–
Commercial	**171,994.93**	**204,378.06**	**164,559.62**	**137,808.24**
Special assessments	*12,792.56*	*751.27*	*10,560.90*	*8,287.25*
To meet expenses	12,792.56	338.38	7,136.25	–
To meet outlays	–	412.89	3,424.65	8,287.25
Privileges	*250.00*	–	*100.00*	*3,504.03*
Departmental	*30,087.20*	*39,941.53*	*43,397.77*	*20,337.48*
General government	5,464.47	4,456.85	763.75	1,195.39
Protection of persons and property	182.64	3,607.51	414.15	537.23
Health and sanitation	6,748.07	2,217.24	4,357.64	2,061.17
Highways	63.00	1,765.24	–	3,900.26
Charities	14,756.24	16,239.68	23,799.31	5,705.58
Soldiers' benefits	2,700.50	7,479.50	6,866.13	1,810.20
Schools	28.27	3,750.66	6,406.76	3,450.45
Libraries	70.00	–	201.23	683.53
Recreation	–	423.85	588.80	370.00
Unclassified	74.01	1.00	–	623.67
Public service enterprises	*97,020.02*	*137,490.54*	*73,492.72*	*92,033.69*
Electric light	–	–	–	–
Water	97,020.02	137,490.54	73,492.72	91,524.34
All other	–	–	–	509.35
Cemeteries	–	*543.12*	*8,447.73*	*9,421.85*
Interest	*31,845.15*	*25,651.60*	*28,560.50*	*4,223.94*
On sinking funds	–	–	–	–
On trust and investment funds	75.65	3,676.57	4,776.63	632.46
All other	31,769.50	21,975.03	23,783.87	3,591.48
NON-REVENUE.	**$1,630,693.21**	**$1,035,880.79**	**$1,623,222.46**	**$592,139.87**
Offsets to outlays	**13,145.62**	**10,853.71**	**1,297.05**	**4,603.00**
Departmental	*13,145.62*	*2,308.56*	*1,297.05*	*4,503.00*
Public service enterprises	–	*8,545.15*	–	*100.00*
Cemeteries	–	–	–	–
Municipal indebtedness	**1,529,728.75**	**874,376.65**	**1,372,899.87**	**460,000.00**
Loans, general purposes	*477,682.05*	*240,000.00*	*671,000.00*	–
Loans, public service enterprises	*52,000.00*	*30,000.00*	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*1,000,000.00*	*600,000.00*	*700,000.00*	*460,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*46.70*	*4,376.65*	*1,899.87*	–
Transfers	–	**6,052.48**	–	–
From sinking funds	–	–	–	–
All other	–	*6,052.48*	–	–
Refunds	**5,031.27**	**3,988.49**	**6,914.40**	**5,877.11**
Agency, trust, and investment	**82,787.57**	**140,609.46**	**242,111.14**	**121,659.76**
Taxes and licenses for State	*82,707.00*	*79,419.00*	*115,396.65*	*69,445.50*
Taxes for county	–	*59,609.02*	*89,810.92*	*46,015.03*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*80.57*	*1,581.44*	*36,903.57*	*6,199.23*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$1,408,459.01	$1,262,174.27	$1,319,365.05	$867,750.54
Premiums	46.70	4,376.65	1,899.87	–
Municipal indebtedness	1,529,682.05	870,000.00	1,371,000.00	460,000.00
Transfers and refunds	5,031.27	10,040.97	6,914.40	5,877.11
Agency, trust, and investment	82,787.57	140,609.46	242,111.14	121,659.76
Total receipts	**$3,026,006.60**	**$2,287,201.35**	**$2,941,290.46**	**$1,455,287.41**
Balance on hand, including funds	*199,108.02*	*235,231.40*	*224,738.31*	*23,837.02*
GRAND TOTAL	**$3,225,114.62**	**$2,522,432.75**	**$3,166,028.77**	**$1,479,124.43**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Revere Population 28,823	Gloucester Population 22,947	Beverly Population 22,561	North Adams Population 22,282
Maintenance	**$1,083,976.58**	**$941,444.04**	**$1,057,899.65**	**$621,896.21**
Departmental	*1,037,558.20*	*881,293.56*	*999,463.25*	*588,322.85*
General government	77,849.20	60,711.18	62,082.44	44,432.38
Protection of persons and property	194,869.61	158,767.52	184,017.54	110,303.79
Health and sanitation	86,828.08	53,203.80	71,859.28	33,541.90
Highways	66,360.83	123,428.99	152,181.80	78,896.97
Charities	44,443.37	91,418.56	71,972.97	29,597.04
Soldiers' benefits	11,106.00	29,586.19	13,313.55	3,080.80
Schools	506,849.23	338,717.77	395,224.62	264,904.50
Libraries	8,656.88	–	24,755.89	13,119.36
Recreation	18,889.78	6,490.70	11,021.26	1,365.60
Pensions	5,433.10	11,908.50	5,247.45	–
Unclassified	16,272.12	7,060.35	7,786.45	9,080.51
Public service enterprises	*46,418.38*	*59,284.01*	*44,406.23*	*24,578.44*
Electric light	–	–	–	–
Water	46,418.38	59,284.01	44,406.23	23,614.69
All other	–	–	–	963.75
Cemeteries	–	*866.47*	*14,030.17*	*8,994.92*
Administration of trust funds	–	–	–	–
Interest	**158,359.55**	**79,346.72**	**69,430.98**	**42,178.09**
Loans, general purposes	*127,168.29*	*51,397.14*	*63,932.23*	*33,360.56*
Loans, public service enterprises	*31,191.26*	*27,949.58*	*5,498.75*	*8,817.53*
Loans, cemeteries	–	–	–	–
Outlays	**701,793.37**	**277,597.52**	**407,469.36**	**87,488.45**
Departmental	*665,602.44*	*236,649.29*	*390,794.51*	*73,735.09*
General government	–	1,561.66	2,338.00	7,892.29
Protection of persons and property	13,635.00	–	7,287.27	7,975.67
Health and sanitation	85,019.30	8,056.29	11,591.60	5,125.71
Highways	338,857.02	105,140.86	54,112.83	40,833.54
Charities	–	–	–	–
Schools	215,672.60	61,517.91	312,857.96	11,907.88
Libraries	–	–	–	–
Recreation	12,118.52	56,142.11	2,606.85	–
Unclassified	300.00	4,230.46	–	–
Public service enterprises	*36,190.93*	*40,948.23*	*12,961.35*	*12,293.03*
Electric light	–	–	–	–
Water	36,190.93	40,948.23	12,961.35	10,986.34
All other	–	–	–	1,306.69
Cemeteries	–	–	*3,713.50*	*1,460.33*
Municipal indebtedness	**1,136,243.33**	**724,375.00**	**919,000.00**	**555,719.99**
From sinking funds	–	–	–	–
From revenue and other sources	*239,243.33*	*124,375.00*	*159,000.00*	*95,719.99*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*897,000.00*	*600,000.00*	*760,000.00*	*460,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	**6,052.48**	–	–
To sinking funds from revenue	–	–	–	–
All other	–	*6,052.48*	–	–
Refunds	**5,031.27**	**3,988.49**	**6,914.40**	**5,877.11**
Agency, trust, and investment	**82,707.00**	**140,630.42**	**241,886.13**	**122,270.16**
Taxes and licenses for State	*82,707.00*	*79,419.00*	*115,396.65*	*69,445.50*
Taxes for county	–	*59,609.02*	*89,810.92*	*46,015.03*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	–	*1,602.40*	*36,678.56*	*6,809.63*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$1,242,336.13	$1,020,790.76	$1,127,330.63	$664,074.30
Permanent debt (except from sinking funds)	239,243.33	124,375.00	159,000.00	95,719.99
Sinking fund requirements from revenue	–	–	–	–
Outlays	701,793.37	277,597.52	407,469.36	87,488.45
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	897,000.00	600,000.00	760,000.00	460,000.00
Transfers (except to sinking funds) and refunds	5,031.27	10,040.97	6,914.40	5,877.11
Agency, trust, and investment	82,707.00	140,630.42	241,886.13	122,270.16
Total payments	**$3,168,111.10**	**$2,173,434.67**	**$2,702,600.52**	**$1,435,430.01**
Balance on hand, including funds	*57,003.52*	*348,998.08*	*463,428.25*	*43,694.42*
GRAND TOTAL	**$3,225,114.62**	**$2,522,432.75**	**$3,166,028.77**	**$1,479,124.43**

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Northampton POPULATION 21,951	Leominster POPULATION 19,744	Attleboro POPULATION 19,731	Peabody POPULATION 19,552
REVENUE.	**$963,195.05**	**$709,168.82**	**$955,770.76**	**$1,347,172.46**
General	**708,989.50**	**586,960.14**	**790,210.30**	**802,400.34**
Taxes	*663,275.46*	*573,704.06*	*777,128.07*	*791,792.34*
Property, poll, and income	590,902.12	530,234.80	698,415.82	683,559.35
Corporation, bank, etc.	72,373.34	43,469.26	78,712.25	108,232.99
Licenses and permits	*2,815.75*	*1,113.50*	*2,288.45*	*2,079.56*
Fines and forfeits	*7,971.25*	*1,756.23*	*2,320.08*	*7,155.95*
Grants and gifts	*34,927.04*	*10,386.35*	*7,924.70*	*1,372.49*
For expenses	34,927.04	10,386.35	7,924.70	1,372.49
For outlays	–	–	–	–
All other	–	–	*549.00*	–
Commercial	**254,205.55**	**122,208.68**	**165,560.46**	**544,772.12**
Special assessments	*14,463.11*	*1,977.58*	*9,591.45*	*530.35*
To meet expenses	1,183.46	1,365.02	8,317.69	–
To meet outlays	13,279.65	612.56	1,273.76	530.35
Privileges	–	–	–	–
Departmental	*33,914.87*	*31,123.48*	*22,295.12*	*56,081.27*
General government	653.50	2,229.83	814.30	1,760.88
Protection of persons and property	468.08	2,756.04	246.34	1,297.58
Health and sanitation	5,976.87	119.86	3,588.95	33,350.81
Highways	1,259.02	5,547.23	234.09	237.54
Charities	8,361.30	10,982.95	7,571.54	13,287.25
Soldiers' benefits	1,683.25	2,163.50	1,739.00	3,910.50
Schools	14,218.99	6,953.58	4,734.06	1,682.44
Libraries	725.86	348.49	877.18	–
Recreation	–	22.00	50.00	30.90
Unclassified	568.00	–	2,439.66	523.37
Public service enterprises	*166,170.44*	*71,520.63*	*91,376.34*	*465,986.85*
Electric light	–	–	–	247,175.64
Water	87,866.01	70,655.87	88,144.30	217,703.71
All other	77,304.43	864.76	3,232.04	1,107.50
Cemeteries	*3,849.00*	*4,401.50*	–	*5,468.79*
Interest	*36,808.13*	*13,185.49*	*42,297.55*	*16,704.86*
On sinking funds	–	3,647.66	7,602.63	–
On trust and investment funds	26,204.96	827.88	21,683.34	602.76
All other	10,603.17	8,709.95	13,011.58	16,102.10
NON-REVENUE.	**$894,587.30**	**$560,597.69**	**$953,755.98**	**$864,209.01**
Offsets to outlays	–	**10,868.14**	–	**65.00**
Departmental	–	*5,821.80*	–	*65.00*
Public service enterprises	–	*5,046.34*	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**663,082.51**	**445,018.00**	**674,708.25**	**740,285.60**
Loans, general purposes	*105,000.00*	*45,000.00*	–	–
Loans, public service enterprises	–	–	–	*40,000.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*557,700.01*	*400,000.00*	*674,700.00*	*700,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*382.50*	*18.00*	*8.25*	*285.60*
Transfers	**53,644.66**	**13,093.50**	**61,006.05**	–
From sinking funds	–	–	[1]*42,500.00*	–
All other	*53,644.66*	*13,093.50*	*18,506.05*	–
Refunds	**3,660.50**	**3,517.07**	**2,072.78**	**2,696.29**
Agency, trust, and investment	**174,199.63**	**88,100.98**	**215,968.90**	**121,162.12**
Taxes and licenses for State	*62,700.00*	*57,141.00*	*71,543.86*	*66,702.69*
Taxes for county	*45,122.52*	*25,094.00*	*24,890.94*	*47,233.05*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*66,377.11*	*5,865.98*	*119,534.10*	*7,226.38*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$963,195.05	$720,036.96	$955,770.76	$1,347,237.46
Premiums	382.50	18.00	8.25	285.60
Municipal indebtedness	662,700.01	445,000.00	674,700.00	740,000.00
Transfers and refunds	57,305.16	16,610.57	63,078.83	2,696.29
Agency, trust, and investment	174,199.63	88,100.98	215,968.90	121,162.12
Total receipts	**$1,857,782.35**	**$1,269,766.51**	**$1,909,526.74**	**$2,211,381.47**
Balance on hand, including funds	*168,754.82*	*127,608.07*	*23,471.21*	*144,977.50*
GRAND TOTAL	**$2,026,537.17**	**$1,397,374.58**	**$1,932,997.95**	**$2,356,358.97**

[1] Includes $7,500 from investment fund.

Graded According to Population of 1920 — Continued.

PAYMENTS.	Northampton Population 21,951	Leominster Population 19,744	Attleboro Population 19,731	Peabody Population 19,552
Maintenance	**$789,092.89**	**$539,219.99**	**$713,656.53**	**$996,366.18**
Departmental	*671,727.55*	*508,842.76*	*671,434.01*	*707,216.52*
General government	40,590.55	30,137.11	48,210.67	45,494.42
Protection of persons and property	116,119.44	101,544.95	124,062.13	150,617.03
Health and sanitation	41,528.16	18,932.58	49,003.41	79,899.29
Highways	87,117.15	89,289.26	80,211.95	76,635.27
Charities	28,017.06	26,229.72	45,872.99	53,206.25
Soldiers' benefits	3,670.73	4,716.00	3,926.26	9,383.63
Schools	304,950.66	223,867.01	285,847.59	267,036.98
Libraries	33,186.60	9,898.90	14,478.19	–
Recreation	6,512.74	1,496.03	11,622.79	8,351.78
Pensions	1,490.60	656.70	1,412.40	4,280.69
Unclassified	8,543.86	2,074.50	6,785.63	12,311.18
Public service enterprises	*112,404.82*	*20,288.72*	*41,634.96*	*282,837.71*
Electric light	–	–	–	221,858.10
Water	38,890.31	19,152.30	39,419.85	59,492.31
All other	73,514.51	1,136.42	2,215.11	1,487.30
Cemeteries	*4,692.52*	*10,088.51*	–	*6,311.95*
Administration of trust funds	*268.00*	–	*587.56*	–
Interest	**30,710.28**	**35,047.87**	**61,382.51**	**81,085.34**
Loans, general purposes	*29,940.28*	*30,267.87*	*43,220.01*	*69,855.34*
Loans, public service enterprises	*770.00*	*4,780.00*	*18,162.50*	*11,230.00*
Loans, cemeteries	–	–	–	–
Outlays	**219,459.88**	**118,221.64**	**52,187.00**	**88,568.27**
Departmental	*174,882.68*	*91,968.18*	*34,579.28*	*23,200.98*
General government	26,677.69	–	–	–
Protection of persons and property	8,971.25	–	718.98	10,678.46
Health and sanitation	16,154.01	11,571.09	11,338.97	8,410.78
Highways	109,337.25	58,464.79	11,772.36	–
Charities	–	2,230.28	–	365.00
Schools	13,742.48	19,702.02	9,219.82	3,746.74
Libraries	–	–	–	–
Recreation	–	–	1,429.15	–
Unclassified	–	–	100.00	–
Public service enterprises	*39,905.00*	*25,842.38*	*17,607.72*	*65,367.29*
Electric light	–	–	–	7,230.24
Water	39,905.00	25,842.38	17,607.72	58,137.05
All other	–	–	–	–
Cemeteries	*4,672.20*	*411.08*	–	–
Municipal indebtedness	**597,908.90**	**448,600.00**	**812,750.00**	**943,000.00**
From sinking funds	–	–	[1]*42,500.00*	–
From revenue and other sources	[2]*69,080.00*	*48,600.00*	*90,250.00*	*143,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*528,828.90*	*400,000.00*	*680,000.00*	*800,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**53,644.66**	**13,093.50**	**61,006.05**	–
To sinking funds from revenue	–	*9,900.00*	*10,000.00*	–
All other	*53,644.66*	*3,193.50*	*51,006.05*	–
Refunds	**3,660.50**	**3,517.07**	**2,072.78**	**2,696.29**
Agency, trust, and investment	**133,208.26**	**101,772.51**	**194,756.72**	**119,449.46**
Taxes and licenses for State	*62,700.00*	*57,141.00*	*71,543.86*	*66,702.69*
Taxes for county	*45,122.52*	*26,094.00*	*24,890.94*	*47,233.05*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*25,385.74*	*19,537.51*	*98,321.92*	*5,513.72*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$819,803.17	$574,267.86	$775,039.04	$1,077,451.52
Permanent debt (except from sinking funds)	[2]69,080.00	48,600.00	90,250.00	143,000.00
Sinking fund requirements from revenue	–	9,900.00	10,000.00	–
Outlays	219,459.88	118,221.64	52,187.00	88,568.27
Permanent debt from sinking funds	–	–	[1]42,500.00	–
Bonds refunded, current year	–	–	–	–
Temporary loans	528,828.90	400,000.00	680,000.00	800,000.00
Transfers (except to sinking funds) and refunds	57,305.16	6,710.57	53,078.83	2,696.29
Agency, trust, and investment	133,208.26	101,772.51	194,756.72	119,449.46
Total payments	**$1,827,685.37**	**$1,259,472.58**	**$1,897,811.59**	**$2,231,165.54**
Balance on hand, including funds	*198,851.80*	*137,902.00*	*35,186.36*	*125,193.43*
GRAND TOTAL	**$2,026,537.17**	**$1,397,374.58**	**$1,932,997.95**	**$2,356,358.97**

[1] Includes $7,500 from investment fund.
[2] Includes $1,680 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Westfield POPULATION 18,604	Melrose POPULATION 18,204	Gardner POPULATION 16,971	Woburn POPULATION 16,574
REVENUE.	**$1,055,307.45**	**$952,074.14**	**$855,494.24**	**$759,138.46**
General	**610,353.14**	**772,139.27**	**705,783.67**	**575,404.96**
Taxes	*576,732.23*	*766,533.87*	*691,864.43*	*568,165.21*
Property, poll, and income	536,201.75	749,635.43	632,672.68	530,363.92
Corporation, bank, etc.	40,530.48	16,898.44	59,191.75	37,801.29
Licenses and permits	*4,536.25*	*911.50*	*2,609.50*	*2,107.63*
Fines and forfeits	*8,189.19*	*440.84*	*5,660.75*	*3,493.00*
Grants and gifts	*20,895.47*	*4,253.06*	*5,648.99*	*1,639.12*
For expenses	20,895.47	4,253.06	5,648.99	1,639.12
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**444,954.31**	**179,934.87**	**149,710.57**	**183,733.50**
Special assessments	*10,709.82*	*25,157.02*	*11,966.17*	*33.70*
To meet expenses	8,197.61	16,028.18	11,966.17	33.70
To meet outlays	2,512.21	9,128.84	–	–
Privileges	–	–	*947.44*	*50.00*
Departmental	*22,220.16*	*34,531.60*	*50,976.10*	*46,097.41*
General government	1,426.03	8,348.21	3,955.68	1,224.16
Protection of persons and property	781.58	385.80	208.89	829.45
Health and sanitation	1,508.41	11,498.83	6,070.82	24,481.28
Highways	3,910.67	2,439.89	300.28	378.37
Charities	7,088.60	2,775.35	28,713.20	9,932.02
Soldiers' benefits	2,966.00	2,492.00	1,116.75	2,029.50
Schools	4,461.87	5,304.17	4,405.12	6,912.98
Libraries	–	934.82	–	309.65
Recreation	–	288.53	6,143.36	–
Unclassified	77.00	64.00	62.00	–
Public service enterprises	*395,713.80*	*63,974.79*	*67,274.77*	*110,950.20*
Electric light	[1] 333,270.59	–	–	–
Water	62,443.21	63,934.89	67,274.77	110,950.20
All other	–	39.90	–	–
Cemeteries	–	*13,642.21*	*5,773.25*	*9,768.96*
Interest	*16,310.53*	*42,629.25*	*12,772.84*	*16,833.23*
On sinking funds	–	18,254.74	–	–
On trust and investment funds	–	698.17	–	5,615.08
All other	16,310.53	23,676.34	12,772.84	11,218.15
NON-REVENUE.	**$430,725.47**	**$1,235,036.57**	**$506,606.26**	**$885,511.35**
Offsets to outlays	**4,640.35**	**1,350.57**	**4,338.86**	**8,275.57**
Departmental	*3,067.79*	*1,350.57*	*1,594.37*	*8,275.57*
Public service enterprises	*1,572.56*	–	*2,744.49*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**350,000.00**	**1,032,555.86**	**408,500.00**	**790,380.04**
Loans, general purposes	–	*281,650.00*	*3,500.00*	*70,950.00*
Loans, public service enterprises	–	*20,000.00*	*5,000.00*	*19,400.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	*5,500.00*	–	–
Temporary loans (including revenue loans)	*350,000.00*	*725,000.00*	*400,000.00*	*700,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	*405.86*	–	*30.04*
Transfers	**166.13**	**28,647.23**	**511.34**	**1,100.00**
From sinking funds	–	*15,000.00*	–	–
All other	*166.13*	*13,647.23*	*511.34*	*1,100.00*
Refunds	**231.18**	**5,781.49**	**2,124.80**	**1,197.49**
Agency, trust, and investment	**75,687.81**	**166,701.42**	**91,131.26**	**84,558.25**
Taxes and licenses for State	*55,098.00*	*60,639.00*	*55,272.49*	*51,240.00*
Taxes for county	*18,436.05*	*28,652.62*	*25,021.00*	*22,301.78*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,153.76*	*77,409.80*	*10,837.77*	*11,016.47*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$1,059,947.80	$953,424.71	$859,833.10	$767,414.03
Premiums	–	405.86	–	30.04
Municipal indebtedness	350,000.00	1,032,150.00	408,500.00	790,350.00
Transfers and refunds	397.31	34,428.72	2,636.14	2,297.49
Agency, trust, and investment	75,687.81	166,701.42	91,131.26	84,558.25
Total receipts	**$1,486,032.92**	**$2,187,110.71**	**$1,362,100.50**	**$1,644,649.81**
Balance on hand, including funds	*164,325.64*	*79,735.89*	*37,421.46*	*72,791.93*
GRAND TOTAL	**$1,650,358.56**	**$2,266,846.60**	**$1,399,521.96**	**$1,717,441.74**

[1] Includes gas, amount not specified.

Graded According to Population of 1920 — Continued.

PAYMENTS.	Westfield Population 18,604	Melrose Population 18,204	Gardner Population 16,971	Woburn Population 16,574
Maintenance	**$363,520.39**	**$715,621.72**	**$586,054.12**	**$546,418.32**
Departmental	*568,953.43*	*662,111.42*	*546,001.86*	*496,817.56*
General government	33,683.38	57,318.41	31,957.49	41,308.59
Protection of persons and property	80,811.00	94,625.80	64,687.28	82,033.37
Health and sanitation	30,319.77	71,661.69	51,899.42	27,453.12
Highways	91,311.10	87,076.99	122,250.83	56,746.16
Charities	35,984.39	18,509.46	33,389.28	39,095.11
Soldiers' benefits	3,763.00	7,719.73	3,781.85	6,357.20
Schools	268,810.56	260,520.13	185,539.27	199,898.75
Libraries	12,237.11	14,554.20	9,000.00	16,009.42
Recreation	3,197.04	25,215.65	20,277.26	13,300.62
Pensions	975.00	11,289.15	3,369.40	9,590.84
Unclassified	7,861.08	13,620.21	19,849.78	5,024.38
Public service enterprises	*294,566.96*	*35,401.54*	*27,380.04*	*40,356.13*
Electric light	[1]274,195.91	–	–	–
Water	20,371.05	35,380.82	27,380.04	40,356.13
All other	–	20.72	–	–
Cemeteries	–	*18,103.76*	*12,672.22*	*9,238.95*
Administration of trust funds	–	*5.00*	–	*5.68*
Interest	**30,885.71**	**83,165.92**	**44,953.98**	**68,730.18**
Loans, general purposes	*24,725.71*	*63,418.87*	*37,393.98*	*48,952.66*
Loans, public service enterprises	*6,160.00*	*19,747.05*	*7,560.00*	*19,777.52*
Loans, cemeteries	–	–	–	–
Outlays	**130,559.51**	**132,333.02**	**112,451.39**	**112,577.98**
Departmental	*80,622.22*	*114,487.41*	*81,704.74*	*87,263.56*
General government	–	312.00	3,402.66	–
Protection of persons and property	–	928.81	748.37	–
Health and sanitation	4,394.40	16,352.09	5,558.91	10,644.67
Highways	15,919.42	29,723.64	59,945.13	50,775.74
Charities	–	–	–	–
Schools	60,308.40	66,757.07	7,510.83	25,843.15
Libraries	–	–	–	–
Recreation	–	–	4,538.84	–
Unclassified	–	413.80	–	–
Public service enterprises	*49,937.29*	*17,845.61*	*30,488.35*	*23,808.97*
Electric light	[1]32,245.74	–	–	–
Water	17,691.55	17,845.61	30,488.35	23,808.97
All other	–	–	–	–
Cemeteries	–	–	*258.30*	*1,505.45*
Municipal indebtedness	**412,000.00**	**879,984.04**	**475,300.00**	**825,265.09**
From sinking funds	–	*15,000.00*	–	–
From revenue and other sources	*62,000.00*	*99,484.04*	*75,300.00*	*175,265.09*
Bonds refunded, current year	–	*5,500.00*	–	–
Temporary loans (including revenue loans)	*350,000.00*	*760,000.00*	*400,000.00*	*650,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**166.13**	**28,647.23**	**511.34**	**1,100.00**
To sinking funds from revenue	–	*5,095.27*	–	–
All other	*166.13*	*23,551.96*	*511.34*	*1,100.00*
Refunds	**231.18**	**5,781.49**	**2,124.80**	**1,197.49**
Agency, trust, and investment	**74,891.14**	**186,223.66**	**91,565.26**	**84,176.70**
Taxes and licenses for State	*55,098.00*	*60,639.00*	*55,272.49*	*51,240.00*
Taxes for county	*18,436.05*	*28,652.62*	*25,021.00*	*22,301.78*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,357.09*	*96,932.04*	*11,271.77*	*10,634.92*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$894,406.10	$798,787.64	$631,008.10	$615,148.50
Permanent debt (except from sinking funds)	62,000.00	99,484.04	75,300.00	175,265.09
Sinking fund requirements from revenue	–	5,095.27	–	–
Outlays	130,559.51	132,333.02	112,451.39	112,577.98
Permanent debt from sinking funds	–	15,000.00	–	–
Bonds refunded, current year	–	5,500.00	–	–
Temporary loans	350,000.00	760,000.00	400,000.00	650,000.00
Transfers (except to sinking funds) and refunds	397.31	29,333.45	2,636.14	2,297.49
Agency, trust, and investment	74,891.14	186,223.66	91,565.26	84,176.70
Total payments	**$1,512,254.06**	**$2,031,757.08**	**$1,312,960.89**	**$1,639,465.76**
Balance on hand, including funds	*138,104.50*	*235,089.52*	*86,561.07*	*77,975.98*
GRAND TOTAL	**$1,650,358.56**	**$2,266,846.60**	**$1,399,521.96**	**$1,717,441.74**

[1] Includes gas, amount not specified.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Newburyport POPULATION 15,618	Marlborough POPULATION 15,028
REVENUE.	**$581,963.79**	**$543,140.81**
General	**455,372.17**	**431,066.49**
Taxes	*448,752.17*	*423,256.38*
Property, poll, and income	421,209.38	402,490.53
Corporation, bank, etc.	27,542.79	20,765.85
Licenses and permits	*1,229.00*	*1,118.65*
Fines and forfeits	*3,160.50*	*2,060.50*
Grants and gifts	*2,230.50*	*4,630.96*
For expenses	956.50	4,630.96
For outlays	1,274.00	–
All other	–	–
Commercial	**126,591.62**	**112,074.32**
Special assessments	*2,898.70*	*2,561.08*
To meet expenses	2,898.70	2,561.08
To meet outlays	–	–
Privileges	–	–
Departmental	*26,222.15*	*31,341.63*
General government	1,731.02	512.24
Protection of persons and property	3,180.11	2,257.77
Health and sanitation	2,866.55	12,398.03
Highways	473.52	6,095.79
Charities	5,189.58	4,042.58
Soldiers' benefits	5,328.50	3,820.70
Schools	6,869.17	2,128.02
Libraries	398.20	–
Recreation	28.50	–
Unclassified	157.00	86.50
Public service enterprises	*69,011.42*	*57,094.91*
Electric light	–	–
Water	69,011.42	57,094.91
All other	–	–
Cemeteries	*70.00*	*1,091.47*
Interest	*28,389.35*	*19,985.23*
On sinking funds	5,762.94	5,888.60
On trust and investment funds	10,895.21	1,836.80
All other	11,731.20	12,259.83
NON-REVENUE.	**$583,391.86**	**$710,880.78**
Offsets to outlays	**9,876.71**	**12,443.03**
Departmental	*9,397.33*	*6,096.84*
Public service enterprises	*479.38*	*6,346.19*
Cemeteries	–	–
Municipal indebtedness	**367,651.50**	**558,154.31**
Loans, general purposes	*363,000.00*	*232,500.00*
Loans, public service enterprises	–	*15,000.00*
Loans, cemeteries	–	–
Bonds refunded, current year	–	–
Temporary loans (including revenue loans)	–	*310,000.00*
Unpaid warrants or orders, current year	–	–
Premiums	*4,651.50*	*654.31*
Transfers	**63,720.65**	**28,918.66**
From sinking funds	*50,000.00*	–
All other	*13,720.65*	*28,918.66*
Refunds	**1,673.79**	**2,069.68**
Agency, trust, and investment	**140,469.21**	**109,295.10**
Taxes and licenses for State	*40,593.00*	*45,120.30*
Taxes for county	*27,136.30*	*18,535.59*
Reimbursements for grade crossings	–	–
Sinking and other permanent funds	*72,739.91*	*45,639.21*
All other	–	–
RECAPITULATION.		
Revenue and offsets to outlays	$591,840.50	$555,583.84
Premiums	4,651.50	654.31
Municipal indebtedness	363,000.00	557,500.00
Transfers and refunds	65,394.44	30,988.34
Agency, trust, and investment	140,469.21	109,295.10
Total receipts	**$1,165,355.65**	**$1,254,021.59**
Balance on hand, including funds	*94,648.92*	*66,900.71*
GRAND TOTAL	**$1,260,004.57**	**$1,320,922.30**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Newburyport Population 15,618	Marlborough Population 15,028
Maintenance	**$409,523.22**	**$420,008.01**
Departmental	*367,317.37*	*395,426.37*
General government	24,581.46	35,869.45
Protection of persons and property	76,397.95	82,368.68
Health and sanitation	23,829.61	23,512.75
Highways	52,145.47	69,116.47
Charities	33,374.89	20,353.57
Soldiers' benefits	10,729.61	7,236.02
Schools	127,805.80	140,302.16
Libraries	10,359.50	7,278.12
Recreation	4,182.60	1,331.15
Pensions	649.92	1,491.40
Unclassified	3,260.56	6,566.60
Public service enterprises	*40,400.40*	*22,050.65*
Electric light	–	–
Water	40,400.40	22,050.65
All other	–	–
Cemeteries	*1,805.45*	*2,530.99*
Administration of trust funds	–	–
Interest	**39,145.01**	**33,756.26**
Loans, general purposes	*30,815.01*	*27,059.49*
Loans, public service enterprises	*8,330.00*	*6,696.77*
Loans, cemeteries	–	–
Outlays	**339,475.51**	**205,250.15**
Departmental	*334,781.75*	*189,353.74*
General government	6,068.71	–
Protection of persons and property	10,485.50	13,502.79
Health and sanitation	4,989.62	25,837.77
Highways	172,737.33	92,962.41
Charities	–	23,378.95
Schools	128,260.92	55.10
Libraries	–	1,030.92
Recreation	12,239.67	22,547.80
Unclassified	–	10,038.00
Public service enterprises	*4,693.76*	*15,896.41*
Electric light	–	–
Water	4,693.76	15,896.41
All other	–	–
Cemeteries	–	–
Municipal indebtedness	**146,000.00**	**385,400.00**
From sinking funds	*50,000.00*	–
From revenue and other sources	*96,000.00*	*85,400.00*
Bonds refunded, current year	–	–
Temporary loans (including revenue loans)	–	*300,000.00*
Warrants or orders, previous years	–	–
Transfers	**63,720.65**	**28,918.66**
To sinking funds from revenue	*500.00*	–
All other	*63,220.65*	*28,918.66*
Refunds	**1,673.79**	**2,069.68**
Agency, trust, and investment	**112,383.74**	**97,394.52**
Taxes and licenses for State	*40,593.00*	*45,120.30*
Taxes for county	*27,136.30*	*18,535.59*
Expenditures for grade crossings ;	–	–
Sinking and other permanent funds	*44,654.44*	*33,738.63*
All other	–	–

RECAPITULATION.

Maintenance and interest	$448,668.23	$453,764.27
Permanent debt (except from sinking funds)	96,000.00	85,400.00
Sinking fund requirements from revenue	500.00	–
Outlays	339,475.51	205,250.15
Permanent debt from sinking funds	50,000.00	–
Bonds refunded, current year	–	–
Temporary loans	–	300,000.00
Transfers (except to sinking funds) and refunds	64,894.44	30,988.34
Agency, trust, and investment	112,383.74	97,394.52
Total payments	**$1,111,921.92**	**$1,172,797.28**
Balance on hand, including funds	*148,082.65*	*148,125.02*
GRAND TOTAL	**$1,260,004.57**	**$1,320,922.30**

TABLE I. — *Summary of Financial Transactions. Cities*

AGGREGATE RECEIPTS (39 CITIES).	POPULATION 2,761,985
REVENUE.	**$163,011,224.09**
General	**131,760,888.89**
Taxes	*129,057,714.41*
Property, poll, and income	119,132,718.41
Corporation, bank, etc.	9,924,996.00
Licenses and permits	*668,981.24*
Fines and forfeits	*599,874.50*
Grants and gifts	*1,432,048.00*
For expenses	1,351,022.48
For outlays	81,025.52
All other	*2,270.74*
Commercial	**31,250,335.20**
Special assessments	*1,519,846.84*
To meet expenses	1,026,532.92
To meet outlays	493,313.92
Privileges	*81,499.67*
Departmental	[1] *6,777,858.43*
General government	278,283.44
Protection of persons and property	224,356.72
Health and sanitation	1,094,949.58
Highways	269,362.69
Charities	2,191,324.67
Soldiers' benefits	297,716.90
Schools	1,010,462.58
Libraries	57,262.41
Recreation	133,374.92
Unclassified	[1] 1,220,764.52
Public service enterprises	*16,806,696.06*
Electric light	[2] 2,698,250.31
Water	11,680,205.41
All other	2,428,240.34
Cemeteries	*555,679.49*
Interest	*5,508,754.71*
On sinking funds	[3] 2,463,237.23
On trust and investment funds	1,075,002.39
All other	1,970,515.09
NON-REVENUE.	**$148,745,886.15**
Offsets to outlays	**1,002,450.76**
Departmental	*749,268.60*
Public service enterprises	*252,832.16*
Cemeteries	*350.00*
Municipal indebtedness	**106,221,052.90**
Loans, general purposes	*24,613,457.05*
Loans, public service enterprises	*4,130,150.00*
Loans, cemeteries	*19,000.00*
Bonds refunded, current year	*5,500.00*
Temporary loans (including revenue loans)	*75,540,900.01*
Unpaid warrants or orders, current year	*1,831,656.37*
Premiums	[4] *80,389.47*
Transfers	**13,465,454.11**
From sinking funds	[5] *6,415,782.26*
All other	*7,049,671.85*
Refunds	**888,234.41**
Agency, trust, and investment	**27,168,693.97**
Taxes and licenses for State	*11,229,895.05*
Taxes for county	*5,951,130.69*
Reimbursements for grade crossings	–
Sinking and other permanent funds	*9,987,668.23*
All other	–

RECAPITULATION.

Revenue and offsets to outlays	$164,013,674.85
Premiums	[4] 80,389.47
Municipal indebtedness	106,140,663.43
Transfers and refunds	14,353,688.52
Agency, trust, and investment	27,168,693.97
Total receipts	**$311,757,110.24**
Balance on hand, including funds	*27,602,995.43*
GRAND TOTAL	**$339,360,105.67**

[1] Includes $33 from administration of trust funds.
[2] Includes gas. See foot-notes on pp. 10 and 22.
[3] Includes $2,933.43 applied to payment of interest on water loans.
[4] Includes $460 of premiums on Rapid Transit Loans available for construction.
[5] Includes $7,500 from investment fund.

Graded According to Population of 1920 — Concluded.

AGGREGATE PAYMENTS (39 CITIES).	Population 2,761,985
Maintenance	**$121,274,023.67**
Departmental	*111,581,910.42*
General government	5,691,034.86
Protection of persons and property	22,061,471.93
Health and sanitation	12,095,106.87
Highways	12,556,435.81
Charities	8,816,870.95
Soldiers' benefits	1,044,339.04
Schools	40,156,435.52
Libraries	2,036,121.93
Recreation	4,306,605.93
Pensions	1,620,165.64
Unclassified	1,197,321.94
Public service enterprises	*8,770,692.51*
Electric light	[12],072,052.53
Water	5,684,366.19
All other	1,014,273.79
Cemeteries	*741,953.00*
Administration of trust funds	*179,467.74*
Interest	**14,218,701.57**
Loans, general purposes	*10,239,339.79*
Loans, public service enterprises	*3,972,431.83*
Loans, cemeteries	*6,929.95*
Outlays	**35,970,414.00**
Departmental	*30,292,991.82*
General government	444,144.95
Protection of persons and property	1,650,576.78
Health and sanitation	4,538,181.60
Highways	10,328,923.09
Charities	630,443.80
Schools	10,345,249.92
Libraries	57,052.01
Recreation	1,720,685.03
Unclassified	577,734.64
Public service enterprises	*5,615,086.37*
Electric light	[1] 533,756.97
Water	2,910,084.42
All other	2,171,244.98
Cemeteries	*62,335.81*
Municipal indebtedness	**99,568,164.09**
From sinking funds	[2] *6,345,782.26*
From revenue and other sources	[3]*13,483,450.49*
Bonds refunded, current year	*5,500.00*
Temporary loans (including revenue loans)	*78,577,328.90*
Warrants or orders, previous years	*1,156,102.44*
Transfers	**13,465,454.11**
To sinking funds from revenue	[4]*1,736,805.35*
All other	*11,728,648.76*
Refunds	**888,234.41**
Agency, trust, and investment	**27,020,395.33**
Taxes and licenses for State	*11,229,895.30*
Taxes for county	*5,951,130.69*
Expenditures for grade crossings	–
Sinking and other permanent funds	*9,839,369.34*
All other	–

RECAPITULATION.

Maintenance and interest	$135,492,725.24
Permanent debt (except from sinking funds)	[3]13,483,450.49
Sinking fund requirements from revenue	[4]1,736,805.35
Outlays	35,970,414.00
Permanent debt from sinking funds	[2] 6,345,782.26
Bonds refunded, current year	5,500.00
Temporary loans	79,733,431.34
Transfers (except to sinking funds) and refunds	12,616,883.17
Agency, trust, and investment	27,020,395.33
Total payments	**$312,405,387.18**
Balance on hand, including funds	*26,954,718.49*
GRAND TOTAL	**$339,360,105.67**

[1] Includes gas. See foot-notes on pp. 11 and 23.
[2] Includes serial payments amounting to $77,332.26, and $7,500 paid from investment fund.
[3] Includes $57,500 paid from offsets to outlays, and $1,680 paid to the county for debt incurred for bridge purposes.
[4] Includes $168,540.37 from sale of real estate and offsets to outlays, and $17,104.08 balances of loan appropriations.

DIVISION B

RECEIPTS FROM REVENUE

TABLE II. — *General Revenue.*

CITIES.	A	B. TAXES					C. LICENSES AND PERMITS			
			FROM STATE				LICENSES		PERMITS	
	Population of 1920	TOTAL RECEIPTS	Property, Poll, and Income	Corporation	Street Railway	Bank	Soldiers' Exemption	Liquor	All Other	Marriage	All Other
BOSTON	748,060	$45,371,174.43	$41,584,760.94	$2,531,749.83	$223,604.98	$70,460.15	–	$2,418.75	$173,207.36	$9,700.00	$140,822.20
WORCESTER	179,754	7,625,034.04	6,874,923.55	549,265.05	1,213.13	6,914.97	–	479.25	29,311.08	1,795.00	3,592.08
SPRINGFIELD	129,614	7,387,561.11	6,798,178.84	410,462.23	7,910.61	8,114.78	–	23.00	24,822.34	1,388.00	10,072.40
NEW BEDFORD	121,217	6,519,849.37	5,628,427.66	715,862.10	19,830.69	706.17	–	34.75	17,598.80	1,378.00	2,719.17
FALL RIVER	120,485	5,651,461.11	4,738,555.08	792,866.99	3,713.40	7,510.01	–	24.75	14,783.30	1,467.00	2,020.03
LOWELL	112,759	4,920,358.77	4,325,957.11	465,651.59	4,420.83	5,481.39	–	18.75	15,000.50	1,081.00	1,043.72
CAMBRIDGE	109,694	5,018,202.80	4,505,713.00	385,046.60	40,236.81	6,411.45	–	–	10,251.25	1,704.00	13,678.54
LYNN	99,148	3,764,758.02	3,466,892.66	218,794.95	4,460.54	755.69	$483.45	–	13,083.58	1,284.00	3,995.16
LAWRENCE	94,270	3,768,376.20	3,029,236.07	648,560.09	2,070.13	3,577.68	–	21.00	9,458.70	1,253.00	3,026.47
SOMERVILLE	93,091	2,603,531.05	2,425,748.37	100,730.28	24,874.83	3,943.46	–	15.00	5,792.50	1,373.00	8,100.40
BROCKTON	66,254	2,778,622.63	2,584,903.03	147,332.21	3,394.84	6,951.43	41.47	–	9,419.00	837.00	1,064.70
HOLYOKE	60,203	2,479,309.41	2,082,047.98	322,700.24	–	4,944.23	–	27.00	5,397.30	672.00	654.34
HAVERHILL	53,884	1,904,532.57	1,785,823.22	80,774.53	2,639.92	4,081.05	78.15	11.00	7,470.85	463.00	28.83
MALDEN	49,103	1,798,294.27	1,699,442.43	60,379.25	13,264.46	1,618.72	115.89	–	2,441.83	669.00	5,282.25
QUINCY	47,876	2,424,477.57	2,273,376.52	90,053.06	2,487.00	1,238.61	–	–	8,695.75	612.00	5,251.40
NEWTON	46,054	2,853,630.23	2,662,663.67	106,217.15	1,325.05	30,567.29	–	–	1,661.50	570.00	1,277.25
CHELSEA	43,184	1,845,211.23	1,728,933.04	88,017.16	3,678.27	613.60	–	12.00	5,800.75	589.00	1,040.20
SALEM	42,529	1,814,662.59	1,709,744.29	82,331.59	2,350.80	1,691.64	273.97	–	2,257.40	488.00	575.07
PITTSFIELD	41,763	1,636,106.32	1,487,102.94	121,178.17	69.41	1,237.40	–	–	3,919.50	434.00	265.91
FITCHBURG	41,029	1,598,122.03	1,421,939.26	148,897.10	69.33	1,541.82	–	13.50	4,899.00	495.00	2,156.00
EVERETT	40,120	1,587,000.99	1,474,517.68	76,410.87	10,711.42	109.73	62.14	–	2,530.00	607.00	1,543.25
MEDFORD	39,038	1,744,201.58	1,680,013.29	36,574.26	10,926.32	680.17	78.46	–	3,916.95	521.00	2,598.60
TAUNTON	37,137	1,253,949.17	1,115,288.54	111,435.78	3,998.89	1,962.62	47.98	5.50	3,480.10	456.00	–
CHICOPEE	36,214	1,344,946.96	1,138,725.87	176,553.82	1,399.59	740.91	–	2.75	4,531.50	–	18.74
WALTHAM	30,915	1,479,725.82	1,334,056.23	120,867.10	71.93	1,130.06	–	–	3,648.00	363.00	–
REVERE	28,823	1,223,318.46	1,183,977.42	16,982.77	1,500.20	31.02	180.88	–	10,441.05	354.00	1,077.72
GLOUCESTER	22,947	1,046,942.50	965,482.74	47,942.23	–	2,268.12	251.33	–	4,474.45	257.00	–
BEVERLY	22,561	1,153,508.38	1,019,958.96	112,069.82	1,333.09	3,934.88	30.70	–	1,784.68	253.00	–
NORTH ADAMS	22,282	725,339.30	630,642.24	78,471.44	28.92	2,663.80	186.64	4.50	1,804.50	209.00	–
NORTHAMPTON	21,951	708,989.50	590,902.12	65,568.13	3,437.70	3,334.13	33.38	–	2,508.75	299.00	8.00
LEOMINSTER	19,744	586,960.14	530,234.80	37,788.29	187.61	5,202.63	290.73	7.00	877.50	229.00	–
ATTLEBORO	19,731	790,210.30	698,415.82	74,780.60	2,422.50	1,509.15	–	–	1,784.95	247.00	256.50
PEABODY	19,552	802,400.34	683,559.35	105,630.73	974.14	1,628.12	–	9.00	1,448.00	220.75	401.81
WESTFIELD	18,604	610,353.14	536,201.75	35,451.00	2,256.77	2,585.40	237.31	6.00	3,473.75	137.00	919.50
MELROSE	18,204	772,139.27	749,635.43	14,944.55	956.79	558.97	438.13	–	644.50	254.00	13.00
GARDNER	16,971	705,783.67	632,672.68	57,005.85	–	2,185.90	–	–	2,371.50	190.00	48.00
WOBURN	16,574	575,404.96	530,363.92	36,684.02	677.11	338.41	101.75	25.00	1,239.75	184.00	658.88
NEWBURYPORT	15,618	455,372.17	421,209.38	24,177.84	213.32	2,714.18	437.45	–	1,101.00	128.00	–
MARLBOROUGH	15,028	431,066.49	402,490.53	19,851.34	56.28	495.39	362.84	3.00	848.43	193.00	74.22
39 Cities	**2,761,985**	**$131,760,888.89**	**$119,132,718.41**	**$9,316,060.61**	**$402,767.61**	**$202,435.13**	**$3,732.65**	**$3,161.50**	**$418,181.65**	**$33,353.75**	**$214,284.34**

TABLE II. — *General Revenue* — Concluded.

CITIES.	Population of 1920	D. FINES AND FORFEITS			E. GRANTS AND GIFTS				F
					GRANTS FROM OTHER CIVIL DIVISIONS			GIFTS	
					FROM STATE				
		Court Fines	Department Penalties	Contract Violations	Education	All Other	From County, Dog Licenses	For Expenses	For Outlays	Other General Revenue
BOSTON	748,060	$179,935.36	–	$38,885.45	[1] $342,793.47	$4,900.00	$24,066.00	$33,500.85	$10,000.00	$369.09
WORCESTER	179,754	15,142.40	$78.00	1,106.00	116,654.84	–	8,855.42	15,535.80	–	167.47
SPRINGFIELD	129,614	29,206.06	–	–	37,390.45	–	7,404.02	5,188.38	47,400.00	–
NEW BEDFORD	121,217	30,804.90	–	–	86,018.88	–	7,588.06	8,880.19	–	–
FALL RIVER	120,485	17,473.21	–	–	61,315.02	–	5,404.51	6,327.81	–	–
LOWELL	112,759	34,394.62	–	–	55,266.25	1,000.00	3,953.66	7,089.35	–	–
CAMBRIDGE	109,694	17,064.02	–	102.00	26,780.98	–	3,506.01	2,708.14	5,000.00	–
LYNN	99,148	30,002.30	–	1,000.00	19,088.16	–	2,902.95	2,014.58	–	–
LAWRENCE	94,270	23,363.50	–	–	40,253.39	916.66	1,010.75	5,628.76	–	–
SOMERVILLE	93,091	9,621.74	229.00	–	17,968.32	–	2,198.78	2,833.05	–	102.32
BROCKTON	66,254	8,294.50	–	1,041.73	10,117.55	–	4,514.96	710.21	–	–
HOLYOKE	60,203	22,309.43	–	–	34,694.72	–	1,794.49	4,067.68	–	–
HAVERHILL	53,884	7,719.53	–	82.00	10,217.32	1,000.00	2,205.50	690.67	1,247.00	–
MALDEN	49,103	4,921.72	–	–	7,748.98	–	2,108.74	301.00	–	–
QUINCY	47,876	6,355.17	–	–	24,955.08	900.00	2,487.44	8,065.54	–	–
NEWTON	46,054	6,229.75	–	–	32,883.22	–	3,861.31	6,374.04	–	–
CHELSEA	43,184	8,608.81	–	–	6,554.55	–	1,102.40	261.45	–	–
SALEM	42,529	4,278.41	–	124.25	7,641.40	–	807.52	2,098.25	–	–
PITTSFIELD	41,763	12,526.39	–	80.00	6,571.14	–	2,257.88	430.78	–	32.80
FITCHBURG	41,029	5,257.33	–	220.00	8,970.57	–	2,691.27	971.85	–	–
EVERETT	40,120	5,443.60	251.00	–	12,042.77	–	1,856.06	915.47	–	–
MEDFORD	39,038	2,819.35	–	690.50	1,765.30	900.00	2,717.38	–	–	–
TAUNTON	37,137	4,147.55	–	–	9,849.06	–	2,463.41	813.74	–	–
CHICOPEE	36,214	6,257.00	–	–	12,450.03	–	2,064.50	1,199.69	–	1,002.56
WALTHAM	30 915	8,238.82	–	10.00	8,971.14	–	1,992.19	377.35	–	–
REVERE	28,823	3,792.30	–	–	4,057.60	–	876.00	–	–	47.50
GLOUCESTER	22,947	1,754.00	–	500.00	3,968.21	1,000.00	815.81	2,124.09	[2] 16,104.52	–
BEVERLY	22,561	3,285.61	–	–	8,570.46	–	1,148.17	1,139.01	–	–
NORTH ADAMS	22,282	4,008.50	10.40	–	5,444.40	–	1,422.54	442.42	–	–
NORTHAMPTON	21,951	7,971.25	–	–	19,154.17	–	925.56	14,847.31	–	–
LEOMINSTER	19,744	1,756.23	–	–	6,169.51	–	1,525.42	2,691.42	–	–
ATTLEBORO	19,731	2,092.08	228.00	–	5,139.76	–	2,272.66	512.28	–	549.00
PEABODY	19,552	7,155.95	–	–	793.93	–	578.56	–	–	–
WESTFIELD	18,604	8,189.19	–	–	10,145.60	–	1,237.11	9,512.76	–	–
MELROSE	18,204	440.84	–	–	1,756.04	–	1,497.02	1,000.00	–	–
GARDNER	16,971	5,660.75	–	–	5,451.58	–	–	197.41	–	–
WOBURN	16,574	3,493.00	–	–	423.95	–	1,215.17	–	–	–
NEWBURYPORT	15,618	3,160.50	–	–	178.21	–	573.86	204.43	1,274.00	–
MARLBOROUGH	15,028	1,892.50	–	168.00	2,983.73	–	1,438.08	209.15	–	–
39 Cities	**2,761,985**	**$555,068.17**	**$796.40**	**$44,009.93**	**$1,073,199.74**	**$10,616.66**	**$117,341.17**	**$149,864.91**	**$81,025.52**	**$2,270.74**

[1] Includes $71,179.97 reimbursement from State on account of teachers' pensions.
[2] Includes $10,000 from State on account of Fishermen's Memorial.

TABLE III. — *Commercial Revenue.*

CITIES.	Population of 1920	A	B. SPECIAL ASSESSMENTS							C. PRIVILEGES		D
			FOR EXPENSES					FOR OUTLAYS				
		TOTAL RECEIPTS	Street Sprinkling	Moth Extermination	Sewers	Sidewalks and Curbing	All Other	Sewers	Sidewalks and Curbing	All Other	Public Service	Minor	Departmental [1]
BOSTON	748,060	$12,086,413.18	–	$12,318.26	$62,035.35	$41,873.36	$183,915.63	–	–	–	–	$72,392.75	$2,535,544.19
WORCESTER	179,754	1,809,363.47	$98,586.44	1,677.12	–	–	–	$25,259.42	$15,237.95	$23,905.68	–	300.00	635,327.30
SPRINGFIELD	129,614	1,269,288.49	40,481.12	–	–	–	–	20,045.80	32,065.65	72,903.54	–	100.00	393,193.03
NEW BEDFORD	121,217	916,612.77	–	–	405.00	–	–	40,873.04	139.46	–	–	–	272,384.19
FALL RIVER	120,485	789,675.25	–	–	–	–	–	–	41,640.10	–	–	300.00	140,350.08
LOWELL	112,759	731,765.21	29,779.99	4,195.68	10,021.06	7,212.36	–	–	–	–	–	50.00	150,834.15
CAMBRIDGE	109,694	1,158,585.22	–	1,007.49	–	–	–	5,381.79	17,658.94	–	–	200.00	329,871.30
LYNN	99,148	738,646.08	–	–	6,972.55	23,743.66	–	–	–	–	–	–	164,277.12
LAWRENCE	94,270	494,316.04	6,380.14	377.76	5,233.45	7,643.60	–	–	–	–	–	–	81,774.82
SOMERVILLE	93,091	562,828.89	44,946.76	–	–	–	–	6,561.85	6,837.66	13,945.58	–	–	149,544.43
BROCKTON	66,254	604,666.06	–	3,682.60	–	–	9,227.63	13,430.61	14,285.86	–	–	–	226,223.97
HOLYOKE	60,203	1,723,870.06	–	–	3,713.24	7,209.42	–	–	–	–	–	11.95	89,468.70
HAVERHILL	53,884	387,103.43	13,453.50	799.73	2,279.71	1,827.12	–	–	–	–	–	250.00	131,221.56
MALDEN	49,103	421,110.31	32,853.06	19.00	11,679.61	–	–	–	14,533.59	2,933.87	–	–	[2] 98,337.74
QUINCY	47,876	576,513.17	17,552.61	1,858.19	14,441.50	2,988.85	17,560.48	–	–	–	–	–	[3] 134,939.98
NEWTON	46,054	555,164.74	45,126.22	7,648.55	–	–	31,102.52	25,649.76	17,008.00	–	–	–	101,007.15
CHELSEA	43,184	342,164.82	16,232.86	–	–	2,996.98	–	132.99	–	–	–	500.00	85,937.93
SALEM	42,529	352,919.47	10,745.64	14.74	–	–	–	535.11	639.75	–	–	2,243.50	96,120.93
PITTSFIELD	41,763	269,358.87	20,249.07	–	4,561.92	6,308.03	28,341.79	–	–	–	–	–	38,824.14
FITCHBURG	41,029	403,082.20	–	743.04	–	–	–	8,089.70	3,285.36	2,553.51	–	–	178,276.24
EVERETT	40,120	328,192.92	–	–	865.65	16,419.83	–	–	–	–	–	–	67,606.35
MEDFORD	39,038	268,912.24	–	–	–	7,816.40	7,931.73	8,407.00	2,627.50	–	–	–	48,500.02
TAUNTON	37,137	763,116.88	–	950.87	4,879.38	–	–	–	1,328.58	–	–	300.00	76,074.03
CHICOPEE	36,214	520,947.23	2,520.73	–	–	–	–	4,729.20	10,699.88	–	–	–	17,710.18
WALTHAM	30,915	213,231.35	–	2,337.35	2,115.23	–	3,852.56	–	525.03	–	–	–	[4] 45,941.13
REVERE	28,823	171,994.93	–	–	4,477.41	2,422.53	5,892.62	–	–	–	–	250.00	30,087.20
GLOUCESTER	22,947	204,378.06	–	338.38	–	–	–	412.89	–	–	–	–	39,941.53
BEVERLY	22,561	164,559.62	–	634.59	6,501.66	–	–	1,000.00	2,424.65	–	–	100.00	43,397.77
NORTH ADAMS	22,282	137,808.24	–	–	–	–	–	–	5,713.32	2,573.93	$3,504.03	–	20,337.48
NORTHAMPTON	21,951	254,205.55	1,183.46	–	–	–	–	4,075.00	9,204.65	–	–	–	33,914.87
LEOMINSTER	19,744	122,208.68	10.68	1,354.34	–	–	–	612.56	–	–	–	–	31,123.48
ATTLEBORO	19,731	165,560.46	–	105.10	2,565.35	–	5,647.24	218.74	1,055.02	–	–	–	22,295.12
PEABODY	19,552	544,772.12	–	–	–	–	–	530.35	–	–	–	–	56,081.27
WESTFIELD	18,604	444,954.31	7,492.61	–	705.00	–	–	–	2,512.21	–	–	–	22,220.16
MELROSE	18,204	179,934.87	5,663.99	99.10	4,222.98	–	6,042.11	–	9,128.84	–	–	–	34,531.60
GARDNER	16,971	149,710.57	3,380.67	–	8,585.50	–	–	–	–	–	947.44	–	50,976.10
WOBURN	16,574	183,733.50	3.68	30.02	–	–	–	–	–	–	–	50.00	46,097.41
NEWBURYPORT	15,618	126,591.62	1,730.64	1,168.06	–	–	–	–	–	–	–	–	26,222.15
MARLBOROUGH	15,028	112,074.32	–	959.30	–	1,601.78	–	–	–	–	–	–	31,341.63
39 Cities	**2,761,985**	**$31,250,335.20**	**$398,373.87**	**$42,319.27**	**$156,261.55**	**$130,063.92**	**$299,514.31**	**$165,945.81**	**$208,552.00**	**$118,816.11**	**$4,451.47**	**$77,048.20**	**$6,777,858.43**

[1] Detail of Departmental, except Unclassified, is shown in Table IV, pp. 34–42.
[2] Includes $25 from administration of trust funds.
[3] Includes $5 from administration of trust funds.
[4] Includes $3 from administration of trust funds.

TABLE III. — *Commercial Revenue* — Concluded.

CITIES.	E. PUBLIC SERVICE ENTERPRISES					F. CEMETERIES				G. INTEREST	
	ELECTRIC LIGHT		WATER								
	Rates	Miscellaneous	Rates	Miscellaneous	All Other	Sale of Lots and Graves	Care of Lots and Graves	Care of Endowed Lots (Interest on Funds)	Miscellaneous	On Sinking Funds	All Other [1]
BOSTON	–	–	$3,812,629.49	$95,926.34	$2,337,039.61	$24,402.50	$24,335.50	$12,111.90	$21.50	$1,526,339.20	$1,345,527.60
WORCESTER	–	–	656,368.41	6,032.90	–	15,189.00	21,806.08	14,016.54	1,619.23	159,541.11	134,496.29
SPRINGFIELD	–	–	498,114.52	83,840.87	–	–	–	–	–	38,604.57	89,939.39
NEW BEDFORD	–	–	402,994.12	2,649.35	5,168.10	11,245.00	16,257.68	12,087.98	–	91,100.31	61,308.54
FALL RIVER	–	–	390,507.15	6,971.82	1,408.08	5,893.00	18,843.51	9,999.11	–	113,772.50	59,989.90
LOWELL	–	–	372,389.62	14,946.01	79.55	5,790.50	14,364.22	8,326.00	606.23	9,307.71	103,862.13
CAMBRIDGE	–	–	463,906.18	35,338.38	–	24,521.17	18,232.19	6,215.33	14.00	168,519.77	87,718.68
LYNN	–	–	386,512.26	13,079.03	–	15,722.58	15,064.67	14,029.14	5,787.45	36,486.40	56,971.22
LAWRENCE	–	–	258,610.72	17,691.26	–	6,640.00	11,236.70	9,737.57	702.73	35,628.18	52,659.11
SOMERVILLE	–	–	288,478.76	20,838.87	–	–	–	–	–	–	31,674.98
BROCKTON	–	–	226,162.13	5,314.79	–	7,320.50	7,691.35	1,757.45	62.50	23,796.79	65,709.88
HOLYOKE	[2] $1,215,968.44	[3] $109,584.80	178,075.66	33,463.11	–	–	–	–	–	9,145.59	77,229.15
HAVERHILL	–	–	175,762.07	2,612.48	–	–	5.00	58.00	20.30	15,535.46	43,278.50
MALDEN	–	–	146,909.72	3,811.26	–	7,895.25	6,598.15	8,031.75	256.80	28,466.29	58,784.22
QUINCY	–	–	242,757.00	18,897.32	4.74	8,050.00	9,360.46	3,088.32	–	–	105,013.72
NEWTON	–	–	205,753.55	19,296.28	–	–	–	21.17	–	63,087.49	39,464.05
CHELSEA	–	–	149,301.55	3,349.21	–	–	–	–	–	31,506.00	52,207.30
SALEM	–	–	171,457.84	4,163.28	961.98	3,555.00	3,241.64	998.83	472.53	–	57,768.70
PITTSFIELD	–	–	138,729.76	9,206.07	405.10	–	–	–	–	–	22,732.99
FITCHBURG	–	–	137,045.47	9,097.85	–	3,912.42	6,729.31	3,271.01	259.85	5,835.85	43,982.59
EVERETT	–	–	171,410.05	3,823.57	–	12,188.00	3,623.06	1,357.94	–	16,878.55	34,019.92
MEDFORD	–	–	118,506.03	6.80	–	9,797.75	2,949.70	2,678.01	628.04	[4] 12,624.99	46,438.27
TAUNTON	490,134.23	8,609.23	110,903.85	266.18	–	1,536.00	6,532.42	3,044.26	132.65	32,401.45	26,023.75
CHICOPEE	266,183.83	27,323.55	152,528.62	12,498.58	–	747.50	2,040.46	1,556.72	13.90	–	22,394.08
WALTHAM	–	–	106,456.03	206.33	115.20	5,052.50	4,428.14	5,346.71	2,071.25	3,502.45	31,281.44
REVERE	–	–	90,074.03	6,945.99	–	–	–	–	–	–	31,845.15
GLOUCESTER	–	–	135,715.61	1,774.93	–	440.00	–	85.12	18.00	–	25,651.60
BEVERLY	–	–	71,770.48	1,722.24	–	2,611.64	3,495.77	2,340.32	–	–	28,560.50
NORTH ADAMS	–	–	88,605.52	2,918.82	509.35	3,868.20	4,571.82	981.83	–	–	4,223.94
NORTHAMPTON	–	–	77,113.69	10,752.32	77,304.43	1,660.00	–	2,189.00	–	–	36,808.13
LEOMINSTER	–	–	69,808.55	847.32	864.76	925.00	1,466.50	1,808.00	202.00	3,647.66	9,537.83
ATTLEBORO	–	–	84,492.47	3,651.83	3,232.04	–	–	–	–	7,602.63	34,694.92
PEABODY	240,226.66	6,948.98	214,073.17	3,630.54	1,107.50	699.80	2,381.67	1,190.22	1,197.10	–	16,704.86
WESTFIELD	[5] 333,270.59	–	60,492.71	1,950.50	–	–	–	–	–	–	16,310.53
MELROSE	–	–	56,520.64	7,414.25	39.90	4,872.00	5,053.35	3,213.36	503.50	18,254.74	24,374.51
GARDNER	–	–	64,274.53	3,000.24	–	1,535.00	2,546.16	1,536.14	155.95	–	12,772.84
WOBURN	–	–	109,038.92	1,911.28	–	1,795.00	4,806.37	3,117.59	50.00	–	16,833.23
NEWBURYPORT	–	–	68,599.17	412.25	–	70.00	–	–	–	5,762.94	22,626.41
MARLBOROUGH	–	–	56,325.72	769.19	–	345.00	–	746.47	–	5,888.60	14,096.63
39 Cities	**$2,545,783.75**	**$152,466.56**	**$11,209,175.77**	**$471,029.64**	**$2,428,240.34**	**$188,280.31**	**$217,661.88**	**$134,941.79**	**$14,795.51**	**$2,463,237.23**	**$3,045,517.48**

[1] For detail see Table V, p. 43.
[2] Includes $426,959.79 from gas.
[3] Includes $69,680.82 from gas.
[4] Includes $2,933.43 applied to payment of interest on water loans.
[5] Includes gas, amount not specified.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III).*

1. General Government.

CITIES.	Population of 1920	A	B	C	D. FINANCIAL		E. OTHER GENERAL DEPARTMENTS		F
		TOTAL RECEIPTS	Legislative	Executive	Treasurer and Collector	All Other	City Clerk	All Other	Municipal Buildings
BOSTON	748,060	$68,933.39	–	–	$49,958.96	$241.59	$16,861.62	$520.39	$1,350.83
WORCESTER	179,754	19,745.11	–	–	12,573.80	59.00	6,028.86	947.16	136.29
SPRINGFIELD	129,614	35,319.79	–	–	8,981.14	553.50	5,385.18	249.78	20,150.19
NEW BEDFORD	121,217	8,833.02	–	–	4,820.28	49.25	3,820.31	143.18	–
FALL RIVER	120,485	4,687.07	–	–	2,000.28	–	2,164.45	244.84	277.50
LOWELL	112,759	7,891.32	–	$555.00	4,891.11	112.00	2,333.21	–	–
CAMBRIDGE	109,694	9,733.40	–	–	6,221.42	–	2,408.75	1,004.65	98.58
LYNN	99,148	8,286.60	–	–	7,001.30	–	1,275.30	10.00	–
LAWRENCE	94,270	6,813.22	–	–	5,388.82	–	589.40	–	835.00
SOMERVILLE	93,091	9,159.22	–	–	7,324.36	5.50	1,796.85	32.51	–
BROCKTON	66,254	5,505.48	–	–	4,041.55	22.11	1,427.80	14.02	–
HOLYOKE	60,203	3,571.89	–	–	–	–	624.39	–	2,947.50
HAVERHILL	53,884	6,784.54	–	.50	3,021.50	2.65	1,184.30	84.85	2,490.74
MALDEN	49,103	3,792.82	–	–	3,182.57	–	610.25	–	–
QUINCY	47,876	5,785.39	–	–	5,108.60	–	669.65	–	7.14
NEWTON	46,054	4,588.01	–	–	3,592.47	–	803.00	192.54	–
CHELSEA	43,184	5,619.26	–	–	4,888.49	–	730.77	–	–
SALEM	42,529	2,650.42	–	–	2,039.70	5.00	214.45	–	391.27
PITTSFIELD	41,763	1,399.78	–	–	492.83	–	894.95	–	12.00
FITCHBURG	41,029	5,549.57	–	–	1,718.55	–	1,595.55	242.56	1,992.91
EVERETT	40,120	5,048.72	–	–	4,381.18	2.23	643.50	15.98	5.83
MEDFORD	39,038	6,734.11	–	15.30	5,602.55	–	858.00	258.26	–
TAUNTON	37,137	1,456.94	–	–	578.40	–	863.70	14.84	–
CHICOPEE	36,214	2,364.67	–	1.52	1,890.86	1.49	70.25	2.55	398.00
WALTHAM	30,915	3,493.39	–	–	2,235.85	–	671.85	580.69	5.00
REVERE	28,823	5,464.47	$13.77	23.95	4,494.95	–	501.80	160.00	270.00
GLOUCESTER	22,947	4,456.85	–	–	2,762.85	–	309.00	–	1,385.00
BEVERLY	22,561	763.75	–	–	–	–	83.75	–	680.00
NORTH ADAMS	22,282	1,195.39	–	–	754.29	6.00	422.75	2.00	10.35
NORTHAMPTON	21,951	653.50	–	–	224.50	–	347.50	–	81.50
LEOMINSTER	19,744	2,229.83	–	–	–	–	201.45	–	2,028.38
ATTLEBORO	19,731	814.30	–	–	[1]814.30	–	–	–	–
PEABODY	19,552	1,760.88	–	–	923.22	.90	118.56	–	718.20
WESTFIELD	18,604	1,426.03	–	5.85	424.03	.70	993.55	1.90	–
MELROSE	18,204	8,348.21	–	–	829.47	–	529.00	25.27	6,964.47
GARDNER	16,971	3,955.68	–	–	1,174.28	–	679.40	–	2,102.00
WOBURN	16,574	1,224.16	–	–	791.55	–	406.51	25.00	1.10
NEWBURYPORT	15,618	1,731.02	–	–	371.05	.55	135.31	–	1,224.11
MARLBOROUGH	15,028	512.24	–	–	334.08	.55	142.60	6.50	28.51
39 Cities	**2,761,985**	**$278,283.44**	**$13.77**	**$602.12**	**$165,835.14**	**$1,063.02**	**$59,397.52**	**$4,779.47**	**$46,592.40**

[1] Includes city clerk's fees.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III)* — Continued.

2. Protection of Persons and Property.

CITIES.	Population of 1920	A TOTAL RECEIPTS	B Police Department	C Fire Department	D Inspection	E. FORESTRY		F Other Protection of Persons and Property
						Insect Pest Extermination	Planting and Trimming Trees	
BOSTON	748,060	$95,100.89	$4,803.07	$6,074.72	$84,197.10	–	–	$26.00
WORCESTER	179,754	34,561.67	27,564.26	2,120.86	2,365.84	$965.63	$945.08	600.00
SPRINGFIELD	129,614	7,839.15	4,763.72	1,171.76	1,903.67	–	–	–
NEW BEDFORD	121,217	6,694.00	93.00	90.83	6,192.17	–	–	318.00
FALL RIVER	120,485	2,616.95	40.44	253.75	1,117.32	1,205.44	–	–
LOWELL	112,759	5,924.59	3,436.26	374.50	1,849.90	263.93	–	–
CAMBRIDGE	109,694	5,989.27	4,841.25	101.00	915.88	27.47	103.67	–
LYNN	99,148	4,416.98	752.54	1,207.32	1,257.12	–	–	1,200.00
LAWRENCE	94,270	4,438.43	3,200.00	127.00	1,111.43	–	–	–
SOMERVILLE	93,091	2,106.17	1,412.42	74.50	619.25	–	–	–
BROCKTON	66,254	2,651.66	16.29	293.20	716.49	205.63	1,420.05	–
HOLYOKE	60,203	764.97	–	–	734.97	–	30.00	–
HAVERHILL	53,884	1,992.69	237.80	192.20	638.86	166.51	205.15	552.17
MALDEN	49,103	1,563.94	325.50	327.05	911.39	–	–	–
QUINCY	47,876	1,313.36	745.95	29.85	521.56	–	12.00	4.00
NEWTON	46,054	7,124.09	1,440.21	250.68	315.43	–	5,117.77	–
CHELSEA	43,184	1,257.34	266.00	54.50	872.26	–	–	64.58
SALEM	42,529	4,767.33	3,070.00	197.45	557.01	–	52.87	890.00
PITTSFIELD	41,763	1,356.52	1.00	75.00	[1]651.52	–	[2]179.00	450.00
FITCHBURG	41,029	7,031.16	3,041.05	72.65	490.88	–	2,861.58	565.00
EVERETT	40,120	455.62	19.35	73.70	359.27	–	–	3.30
MEDFORD	39,038	1,100.28	503.55	–	337.33	–	6.00	253.40
TAUNTON	37,137	2,924.62	356.49	155.00	440.53	136.80	10.80	1,825.00
CHICOPEE	36,214	422.70	28.10	63.85	330.75	–	–	–
WALTHAM	30,915	2,789.17	1,518.09	43.00	328.37	467.51	379.60	52.60
REVERE	28,823	182.64	65.38	–	109.26	6.00	–	2.00
GLOUCESTER	22,947	3,607.51	3,280.51	87.00	211.00	25.00	–	4.00
BEVERLY	22,561	414.15	137.50	–	276.65	–	–	–
NORTH ADAMS	22,282	537.23	–	192.98	344.25	–	–	–
NORTHAMPTON	21,951	468.08	175.85	20.00	172.23	–	100.00	–
LEOMINSTER	19,744	2,756.04	22.95	368.07	161.17	756.47	1,447.38	–
ATTLEBORO	19,731	246.34	–	13.60	153.74	–	–	79.00
PEABODY	19,552	1,297.58	739.95	136.34	418.35	2.94	–	–
WESTFIELD	18,604	781.58	536.18	83.55	116.40	–	[3]45.45	–
MELROSE	18,204	385.80	72.00	76.52	124.86	–	53.42	59.00
GARDNER	16,971	208.89	–	29.05	166.89	–	7.95	5.00
WOBURN	16,574	829.45	372.15	36.00	194.80	163.25	63.25	–
NEWBURYPORT	15,618	3,180.11	2,500.00	198.40	357.24	106.97	15.00	2.50
MARLBOROUGH	15,028	2,257.77	746.37	914.21	274.77	266.50	55.92	–
39 Cities	**2,761,985**	**$224,356.72**	**$71,125.18**	**$15,580.09**	**$112,817.91**	**$4,766.05**	**$13,111.94**	**$6,955.55**

[1] Includes inspection of oil and petroleum.

[2] Includes $109 forest fires.

[3] Forest fires.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III)* — Continued.

3. Health and Sanitation.

CITIES.	Population of 1920	A	B. HEALTH			C. SANITATION			D
		TOTAL RECEIPTS	Quarantine and Contagious Disease Hospitals	Tuberculosis	Miscellaneous	Sewers	Refuse and Garbage Disposal	Street Cleaning	Other Health and Sanitation
BOSTON	748,060	$232,000.95	$2,607.38	$83,672.24	$2,372.90	$27,474.41	$111,228.55	$1,309.82	$3,335.65
WORCESTER	179,754	93,873.98	18,725.60	22,251.99	42.57	5,926.30	45,593.98	–	1,333.54
SPRINGFIELD	129,614	57,739.53	3,398.60	5,097.89	29.10	39,354.43	7,586.69	13.93	2,258.89
NEW BEDFORD	121,217	79,215.04	238.00	30,575.43	–	34,859.35	12,982.93	–	559.33
FALL RIVER	120,485	18,929.69	3,855.33	11,347.46	1,146.45	–	–	–	2,580.45
LOWELL	112,759	20,014.17	1,567.61	12,598.75	–	23.00	5,003.57	–	821.24
CAMBRIDGE	109,694	47,166.40	7,773.00	20,908.45	209.40	5,011.84	13,263.71	–	–
LYNN	99,148	26,291.15	4,395.20	10,488.81	346.90	1,063.96	9,972.78	–	23.50
LAWRENCE	94,270	13,042.96	601.34	10,433.83	60.00	1,691.29	256.50	–	–
SOMERVILLE	93,091	12,246.96	[1]8,253.12	–	740.35	59.35	3,194.14	–	–
BROCKTON	66,254	147,001.42	594.79	9,054.90	50.00	109,059.83	28,034.02	–	207.88
HOLYOKE	60,203	34,137.27	2,265.77	14,307.72	12,684.30	3,899.93	250.05	–	729.50
HAVERHILL	53,884	10,722.16	3,668.55	6,941.73	105.88	6.00	–	–	–
MALDEN	49,103	22,716.92	16,479.64	115.72	–	4,121.56	2,000.00	–	–
QUINCY	47,876	38,286.14	1,838.57	3,425.00	–	27,443.92	5,578.65	–	–
NEWTON	46,054	2,839.73	2,678.85	33.88	127.00	–	–	–	–
CHELSEA	43,184	1,544.32	482.25	1,062.07	–	–	–	–	–
SALEM	42,529	40,876.31	3,039.25	2,918.26	–	32,385.44	2,533.36	–	–
PITTSFIELD	41,763	9,576.66	2,699.52	488.00	–	6,389.14	–	–	–
FITCHBURG	41,029	20,618.37	6,971.88	2,545.70	461.18	9,972.61	667.00	–	–
EVERETT	40,120	1,822.56	1,132.11	171.57	201.20	317.68	–	–	–
MEDFORD	39,038	4,261.88	610.50	–	–	133.26	3,518.12	–	–
TAUNTON	37,137	25,806.51	–	3,559.87	–	17,773.72	4,364.63	–	108.29
CHICOPEE	36,214	5,220.16	7.63	4,525.53	–	687.00	–	–	–
WALTHAM	30,915	11,753.81	1,234.89	205.72	–	6,813.20	3,500.00	–	–
REVERE	28,823	6,748.07	–	374.43	–	6,036.14	337.50	–	–
GLOUCESTER	22,947	2,217.24	–	2,157.89	57.55	–	–	1.80	–
BEVERLY	22,561	4,357.64	1,986.74	2,219.28	151.62	–	–	–	–
NORTH ADAMS	22,282	2,061.17	–	719.28	–	1,341.89	–	–	–
NORTHAMPTON	21,951	5,976.87	1,328.00	3,065.42	.50	1,582.95	–	–	–
LEOMINSTER	19,744	119.86	97.33	19.98	2.55	–	–	–	–
ATTLEBORO	19,731	3,588.95	1,639.30	1,949.65	–	–	–	–	–
PEABODY	19,552	33,350.81	1,261.64	2,184.17	.09	29,904.91	–	–	–
WESTFIELD	18,604	1,508.41	82.30	777.71	559.15	89.25	–	–	–
MELROSE	18,204	11,498.83	353.43	–	10.00	10,852.34	283.06	–	–
GARDNER	16,971	6,070.82	193.00	–	–	5,877.82	–	–	–
WOBURN	16,574	24,481.28	574.29	–	–	23,906.99	–	–	–
NEWBURYPORT	15,618	2,866.55	–	1,247.85	–	193.12	1,425.58	–	–
MARLBOROUGH	15,028	12,398.03	–	149.99	–	12,248.04	–	–	–
39 Cities	**2,761,985**	**$1,094,949.58**	**$102,635.41**	**$271,596.17**	**$19,358.69**	**$426,500.67**	**$261,574.82**	**$1,325.55**	**$11,958.27**

[1] Includes tuberculosis.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III)* — Continued.

4. Highways.

CITIES.	Population of 1920	A TOTAL RECEIPTS	B General	C Sidewalks and Curbing	D Snow and Ice Removal	E Sprinkling	F Lighting	G Miscellaneous
BOSTON	748,060	$15,434.03	$13,197.11	–	–	–	$2,236.92	–
WORCESTER	179,754	59,905.02	58,297.94	–	–	$1,029.08	578.00	–
SPRINGFIELD	129,614	21,642.93	14,118.10	$2,785.75	–	4,739.08	–	–
NEW BEDFORD	121,217	35,934.62	35,930.10	–	–	–	4.52	–
FALL RIVER	120,485	21,320.37	21,050.55	–	$175.81	–	94.01	–
LOWELL	112,759	638.71	638.71	–	–	–	–	–
CAMBRIDGE	109,694	5,352.45	1,863.20	3,489.25	–	–	–	–
LYNN	99,148	2,874.56	2,874.56	–	–	–	–	–
LAWRENCE	94,270	1,664.95	1,664.95	–	–	–	–	–
SOMERVILLE	93,091	15,537.89	15,241.06	32.53	–	24.30	–	$240.00
BROCKTON	66,254	2,392.00	2,140.58	251.42	–	–	–	–
HOLYOKE	60,203	3,963.64	3,247.28	716.36	–	–	–	–
HAVERHILL	53,884	325.52	153.37	72.15	–	100.00	–	–
MALDEN	49,103	7,513.13	7,361.04	–	152.09	–	–	–
QUINCY	47,876	4,786.17	4,577.49	–	–	208.68	–	–
NEWTON	46,054	18,959.75	18,959.75	–	–	–	–	–
CHELSEA	43,184	7,607.71	7,607.71	–	–	–	–	–
SALEM	42,529	2,226.68	2,226.68	–	–	–	–	–
PITTSFIELD	41,763	4,029.52	1,159.68	–	2,349.77	512.57	–	7.50
FITCHBURG	41,029	5,664.19	4,286.42	669.64	50.00	658.13	–	–
EVERETT	40,120	1,758.22	196.18	1,562.05	–	–	–	–
MEDFORD	39,038	1,220.25	3.00	1,216.50	–	.75	–	–
TAUNTON	37,137	162.46	76.40	86.06	–	–	–	–
CHICOPEE	36,214	730.00	730.00	–	–	–	–	–
WALTHAM	30,915	1,113.01	1,113.01	–	–	–	–	–
REVERE	28,823	63.00	63.00	–	–	–	–	–
GLOUCESTER	22,947	1,765.24	1,572.50	–	–	–	137.74	55.00
BEVERLY	22,561	–	–	–	–	–	–	–
NORTH ADAMS	22,282	3,900.26	3,750.26	–	–	150.00	–	–
NORTHAMPTON	21,951	1,259.02	1,084.02	–	175.00	–	–	–
LEOMINSTER	19,744	5,547.23	5,242.23	–	–	–	–	305.00
ATTLEBORO	19,731	234.09	234.09	–	–	–	–	–
PEABODY	19,552	237.54	130.29	–	–	–	–	107.25
WESTFIELD	18,604	3,910.67	322.87	–	3,585.80	2.00	–	–
MELROSE	18,204	2,439.89	2,429.99	–	9.90	–	–	–
GARDNER	16,971	300.28	228.28	–	72.00	–	–	–
WOBURN	16,574	378.37	378.37	–	–	–	–	–
NEWBURYPORT	15,618	473.52	198.92	–	264.60	–	–	10.00
MARLBOROUGH	15,028	6,095.79	6,095.79	–	–	–	–	–
39 Cities	**2,761,985**	**$269,362.69**	**$240,445.48**	**$10,881.71**	**$6,834.97**	**$7,424.59**	**$3,051.19**	**$724.75**

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III)* — Continued.

5. Charities.

CITIES.	Population of 1920	A TOTAL RECEIPTS	B. ALMSHOUSE		C. REIMBURSEMENTS FOR RELIEF GIVEN FROM —			D. REIMBURSEMENTS FOR MOTHERS' AID FROM —		E	F
			Sale of Produce and Stock	Board, etc.	Individuals	Cities and Towns	State	Cities and Towns	State	Municipal General Hospitals	Miscellaneous
BOSTON	748,060	$674,941.00	–	$9,295.51	$734.25	$31,563.86	$107,688.03	$19,602.78	$265,234.28	$232,113.98	[1]$8,708.31
WORCESTER	179,754	284,059.52	$3,209.17	3,988.11	145.00	5,243.93	38,913.67	3,152.51	39,687.53	189,719.60	–
SPRINGFIELD	129,614	70,509.26	275.44	22,981.74	1,609.01	3,758.42	24,106.37	2,498.14	15,280.14	–	–
NEW BEDFORD	121,217	90,605.65	4,053.42	–	2,919.25	8,533.94	26,858.75	2,246.28	45,994.01	–	–
FALL RIVER	120,485	51,716.16	–	129.24	4,209.67	3,283.91	16,306.03	2,026.56	14,939.51	10,821.24	–
LOWELL	112,759	44,193.27	–	3,601.15	147.18	1,576.87	15,954.77	–	22,913.30	–	–
CAMBRIDGE	109,694	114,648.89	1,473.01	4,869.59	538.85	9,144.86	6,865.28	4,599.35	46,467.37	40,690.58	–
LYNN	99,148	56,919.79	2,795.95	671.27	705.34	6,103.92	25,386.82	1,432.85	19,823.64	–	–
LAWRENCE	94,270	37,154.40	225.00	7,589.60	1,092.42	1,527.15	9,595.51	40.00	17,084.72	–	–
SOMERVILLE	93,091	38,554.49	3,194.31	4,497.56	268.00	3,506.15	4,759.66	3,049.11	19,279.70	–	–
BROCKTON	66,254	40,483.84	11,485.60	2,928.79	350.89	8,900.41	6,501.72	1,203.86	9,112.57	–	–
HOLYOKE	60,203	30,096.16	1,563.79	2,504.21	–	4,580.21	14,394.73	1,553.99	5,499.23	–	–
HAVERHILL	53,884	99,379.26	4,478.24	4,513.55	189.63	1,346.64	3,935.77	2,391.74	14,164.30	68,359.39	–
MALDEN	49,103	29,069.07	204.15	1,984.00	40.00	4,336.52	4,546.15	1,145.30	16,812.95	–	–
QUINCY	47,876	65,810.80	–	–	499.50	808.99	–	656.99	3,002.10	60,843.22	–
NEWTON	46,054	17,610.74	–	1,150.65	360.50	1,672.03	1,054.59	1,925.06	11,447.91	–	–
CHELSEA	43,184	43,647.53	–	–	149.71	2,151.90	22,071.46	1,756.39	17,518.07	–	–
SALEM	42,529	31,639.69	2,232.11	317.60	–	6,558.94	11,573.22	1,016.05	9,935.22	–	6.55
PITTSFIELD	41,763	9,418.65	38.00	2,216.10	150.17	1,926.40	3,520.32	–	1,567.66	–	–
FITCHBURG	41,029	125,710.87	132.54	2,633.23	1,948.01	3,482.07	25,982.40	[2]620.62	10,119.50	80,792.50	–
EVERETT	40,120	30,088.27	–	–	167.07	5,657.87	6,370.02	2,206.12	15,687.19	–	–
MEDFORD	39,038	4,612.72	478.96	1,903.96	325.75	830.24	–	379.00	694.81	–	–
TAUNTON	37,137	19,151.08	4,518.32	839.75	–	1,287.42	3,310.55	321.92	8,873.12	–	–
CHICOPEE	36,214	3,508.43	3.20	286.28	2.38	1,319.40	907.06	437.33	552.78	–	–
WALTHAM	30,915	19,349.95	337.09	371.80	–	1,882.95	1,407.24	2,794.44	12,556.43	–	–
REVERE	28,823	14,756.24	–	–	104.00	3,056.14	3,215.43	2,076.25	6,304.42	–	–
GLOUCESTER	22,947	16,239.68	–	3,275.13	–	1,185.35	4,776.31	–	5,970.89	–	1,032.00
BEVERLY	22,561	23,799.31	–	1,860.86	751.14	7,538.92	5,895.41	2,185.25	5,567.73	–	–
NORTH ADAMS	22,282	5,705.58	2,613.50	–	–	352.00	1,445.18	–	1,294.90	–	–
NORTHAMPTON	21,951	8,361.30	419.13	2,228.37	–	594.20	1,287.83	–	3,831.77	–	–
LEOMINSTER	19,744	10,982.95	4,261.63	246.53	332.77	1,084.82	2,514.84	[3]577.84	1,964.52	–	–
ATTLEBORO	19,731	7,571.54	52.00	641.51	47.00	608.90	868.75	–	5,353.38	–	–
PEABODY	19,552	13,287.25	2,931.05	1,318.78	32.57	713.09	1,757.92	346.66	6,170.18	–	17.00
WESTFIELD	18,604	7,088.60	676.47	639.30	280.18	605.68	1,687.34	–	3,199.63	–	–
MELROSE	18,204	2,775.35	–	–	18.00	510.86	819.10	–	1,427.39	–	–
GARDNER	16,971	28,713.20	3,822.45	104.25	46.53	381.58	11,479.52	432.68	12,446.19	–	–
WOBURN	16,574	9,932.02	466.90	104.00	403.08	1,303.38	2,408.32	1,308.86	3,937.48	–	–
NEWBURYPORT	15,618	5,189.58	584.41	3.30	352.91	51.00	1,533.31	366.00	2,298.65	–	–
MARLBOROUGH	15,028	4,042.58	100.00	324.73	39.43	243.61	115.50	1,983.52	1,235.79	–	–
39 Cities	**2,761,985**	**$2,191,324.67**	**$56,625.84**	**$90,020.45**	**$18,960.19**	**$139,214.53**	**$421,814.88**	**$66,333.45**	**$705,250.96**	**$683,340.51**	**$9,763.86**

[1] Children's Institutions Department, $6,285.67; Administration Building, $2,121.42; Steamers Michael J. Perkins and Geo. A. Hibbard, $301.22.
[2] Includes $39 from individuals.
[3] Includes $20 from individuals.

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III)* — Con.

6. Soldiers' Benefits.

CITIES.	Population of 1920	A TOTAL RECEIPTS	B State Aid	C Military Aid	D Soldiers' Burials	E Soldiers' Relief
BOSTON	748,060	$79,882.42	$44,311.00	$27,601.00	$7,970.42	–
WORCESTER	179,754	14,152.00	11,264.00	2,768.00	120.00	–
SPRINGFIELD	129,614	11,012.00	7,666.00	3,194.00	50.00	$102.00
NEW BEDFORD	121,217	8,880.75	7,126.00	1,424.50	252.25	78.00
FALL RIVER	120,485	8,820.55	4,122.00	3,318.50	1,380.05	–
LOWELL	112,759	12,492.90	6,566.00	4,074.50	1,852.40	–
CAMBRIDGE	109,694	10,062.75	6,336.00	3,546.75	180.00	–
LYNN	99,148	22,381.36	15,672.00	5,145.50	1,563.86	–
LAWRENCE	94,270	5,125.75	2,266.00	1,432.50	1,427.25	–
SOMERVILLE	93,091	11,145.82	8,256.00	2,191.00	698.82	–
BROCKTON	66,254	10,372.63	8,212.00	2,040.63	120.00	–
HOLYOKE	60,203	1,680.00	1,464.00	156.00	60.00	–
HAVERHILL	53,884	7,163.88	6,414.00	507.50	240.00	2.38
MALDEN	49,103	7,761.25	5,574.00	1,293.50	893.75	–
QUINCY	47,876	2,913.50	2,502.00	351.50	60.00	–
NEWTON	46,054	2,839.50	1,982.00	677.50	180.00	–
CHELSEA	43,184	4,248.60	2,280.00	902.50	1,066.10	–
SALEM	42,529	8,436.04	6,618.00	1,538.00	280.04	–
PITTSFIELD	41,763	3,301.50	2,824.00	297.50	180.00	–
FITCHBURG	41,029	3,581.50	2,344.00	877.50	120.00	240.00
EVERETT	40,120	3,510.00	2,624.00	766.00	120.00	–
MEDFORD	39,038	3,180.00	2,882.00	298.00	–	–
TAUNTON	37,137	5,045.50	3,382.00	1,002.50	661.00	–
CHICOPEE	36,214	385.50	288.00	97.50	–	–
WALTHAM	30,915	3,235.17	2,326.00	863.50	45.67	–
REVERE	28,823	2,700.50	1,768.00	872.50	60.00	–
GLOUCESTER	22,947	7,479.50	3,836.00	3,583.50	60.00	–
BEVERLY	22,561	6,866.13	4,990.50	1,098.00	450.00	327.63
NORTH ADAMS	22,282	1,810.20	1,392.00	253.00	165.20	–
NORTHAMPTON	21,951	1,683.25	1,532.00	151.25	–	–
LEOMINSTER	19,744	2,163.50	1,696.00	447.50	–	20.00
ATTLEBORO	19,731	1,739.00	1,454.00	55.00	180.00	50.00
PEABODY	19,552	3,910.50	2,256.00	1,654.50	–	–
WESTFIELD	18,604	2,966.00	2,888.00	78.00	–	–
MELROSE	18,204	2,492.00	1,956.00	135.00	401.00	–
GARDNER	16,971	1,116.75	828.00	255.00	33.75	–
WOBURN	16,574	2,029.50	1,242.00	747.50	–	40.00
NEWBURYPORT	15,618	5,328.50	4,931.00	217.50	180.00	–
MARLBOROUGH	15,028	3,820.70	3,094.00	604.00	60.00	62.70
39 Cities	**2,761,985**	**$297,716.90**	**$199,164.50**	**$76,518.13**	**$21,111.56**	**$922.71**

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III)* — Con.

7. Schools.

CITIES.	Population of 1920	A TOTAL RECEIPTS	B Tuition and Transportation of State Wards	C Other Tuition	D Sale of Text Books and Supplies	E Miscellaneous
BOSTON	748,060	$374,123.65	$63,070.76	$266,142.96	$30,771.14	$14,138.79
WORCESTER	179,754	107,047.55	1,434.55	89,191.30	11,094.20	5,327.50
SPRINGFIELD	129,614	161,278.40	2,224.39	82,938.57	3,479.72	72,635.72
NEW BEDFORD	121,217	35,326.87	161.99	28,478.92	991.23	5,694.73
FALL RIVER	120,485	27,898.68	112.50	24,518.22	2,008.58	1,259.38
LOWELL	112,759	35,346.72	1,578.57	21,151.02	–	12,617.13
CAMBRIDGE	109,694	24,093.44	3,704.62	5,731.76	503.08	14,153.98
LYNN	99,148	29,397.89	–	16,498.01	189.09	12,710.79
LAWRENCE	94,270	11,854.33	776.20	9,964.56	–	1,113.57
SOMERVILLE	93,091	11,434.90	2,462.75	7,579.63	–	1,392.52
BROCKTON	66,254	6,383.07	3,103.97	992.00	1,608.57	678.53
HOLYOKE	60,203	14,485.82	184.96	12,351.25	–	1,949.61
HAVERHILL	53,884	3,726.97	504.32	1,924.20	797.41	501.04
MALDEN	49,103	2,973.44	996.10	1,709.84	67.50	200.00
QUINCY	47,876	14,280.35	4,414.52	5,519.58	274.31	4,071.94
NEWTON	46,054	25,000.79	3,736.25	19,727.28	1,003.40	533.86
CHELSEA	43,184	4,720.78	1,071.66	1,489.80	165.07	1,994.25
SALEM	42,529	1,479.03	636.38	340.57	198.11	303.97
PITTSFIELD	41,763	8,921.56	1,026.43	7,519.75	116.19	259.19
FITCHBURG	41,029	8,901.39	600.54	6,487.90	329.39	1,483.56
EVERETT	40,120	3,112.52	986.29	1,572.47	490.55	63.21
MEDFORD	39,038	3,851.29	3,032.22	345.01	327.18	146.88
TAUNTON	37,137	19,917.73	1,530.52	18,026.08	120.13	241.00
CHICOPEE	36,214	1,782.02	621.66	351.16	10.15	799.05
WALTHAM	30,915	1,816.85	914.11	607.05	–	295.69
REVERE	28,823	28.27	–	–	–	28.27
GLOUCESTER	22,947	3,750.66	311.32	3,007.62	345.32	86.40
BEVERLY	22,561	6,406.76	384.58	5,563.20	269.50	189.48
NORTH ADAMS	22,282	3,450.45	388.41	2,216.13	430.08	415.83
NORTHAMPTON	21,951	14,218.99	–	8,176.86	220.90	5,821.23
LEOMINSTER	19,744	6,953.58	611.47	3,012.44	177.84	3,151.83
ATTLEBORO	19,731	4,734.06	503.38	3,085.53	454.70	690.45
PEABODY	19,552	1,682.44	535.44	968.00	–	179.00
WESTFIELD	18,604	4,461.87	–	3,838.00	3.94	619.93
MELROSE	18,204	5,304.17	1,758.05	3,256.54	7.76	281.82
GARDNER	16,971	4,405.12	261.56	4,118.74	–	24.82
WOBURN	16,574	6,912.98	–	6,846.00	66.98	–
NEWBURYPORT	15,618	6,869.17	223.41	5,066.29	362.52	1,216.95
MARLBOROUGH	15,028	2,128.02	1,345.63	300.61	244.33	237.45
39 Cities	**2,761,985**	**$1,010,462.58**	**$105,209.51**	**$680,614.85**	**$57,128.87**	**$167,509.35**

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III)* — Con.

8. Libraries.

CITIES.	Population of 1920	A TOTAL RECEIPTS	B Fines, Rentals, and Sales	C Miscellaneous
BOSTON	748,060	$17,992.02	$16,923.72	$1,068.30
WORCESTER	179,754	6,192.54	6,093.91	98.63
SPRINGFIELD	129,614	–	–	–
NEW BEDFORD	121,217	1,726.39	1,726.39	–
FALL RIVER	120,485	1,857.96	1,857.96	–
LOWELL	112,759	1,008.74	1,008.74	–
CAMBRIDGE	109,694	2,036.06	2,036.06	–
LYNN	99,148	2,469.20	2,469.20	–
LAWRENCE	94,270	525.74	521.74	4.00
SOMERVILLE	93,091	2,281.71	2,281.71	–
BROCKTON	66,254	1,193.82	1,093.65	100.17
HOLYOKE	60,203	–	–	–
HAVERHILL	53,884	1,114.54	1,073.54	41.00
MALDEN	49,103	1,651.77	1,651.77	–
QUINCY	47,876	1,759.27	1,592.58	166.69
NEWTON	46,054	4,587.28	4,261.31	325.97
CHELSEA	43,184	796.53	796.53	–
SALEM	42,529	1,023.60	1,001.79	21.81
PITTSFIELD	41,763	–	–	–
FITCHBURG	41,029	607.53	597.53	10.00
EVERETT	40,120	692.94	692.94	–
MEDFORD	39,038	1,014.21	1,014.21	–
TAUNTON	37,137	445.30	445.30	–
CHICOPEE	36,214	809.91	809.35	.56
WALTHAM	30,915	926.39	875.71	50.68
REVERE	28,823	70.00	70.00	–
GLOUCESTER	22,947	–	–	–
BEVERLY	22,561	201.23	201.23	–
NORTH ADAMS	22,282	683.53	683.53	–
NORTHAMPTON	21,951	725.86	725.86	–
LEOMINSTER	19,744	348.49	348.49	–
ATTLEBORO	19,731	877.18	877.18	–
PEABODY	19,552	–	–	–
WESTFIELD	18,604	–	–	–
MELROSE	18,204	934.82	931.82	3.00
GARDNER	16,971	–	–	–
WOBURN	16,574	309.65	309.65	–
NEWBURYPORT	15,618	398.20	183.70	214.50
MARLBOROUGH	15,028	–	–	–
39 Cities	**2,761,985**	**$57,262.41**	**$55,157.10**	**$2,105.31**

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III)* — Con.

9. Recreation.

CITIES.	Population of 1920	A TOTAL RECEIPTS	B Parks and Gardens	C Playgrounds and Gymnasia	D Bathhouses and Beaches	E Celebrations and Entertainments
BOSTON	748,060	$80,277.67	$45,700.72	$3,100.36	$31,476.59	–
WORCESTER	179,754	15,749.91	5,437.20	10,312.71	–	–
SPRINGFIELD	129,614	7,804.47	5,986.88	–	1,817.59	–
NEW BEDFORD	121,217	4,353.05	1,034.02	–	3,268.20	$50.83
FALL RIVER	120,485	79.48	79.48	–	–	–
LOWELL	112,759	7,281.85	6,662.30	–	619.55	–
CAMBRIDGE	109,694	3,435.57	145.66	2,934.83	355.08	–
LYNN	99,148	627.06	627.06	–	–	–
LAWRENCE	94,270	655.00	655.00	–	–	–
SOMERVILLE	93,091	935.15	–	–	935.15	–
BROCKTON	66,254	10.55	–	–	–	10.55
HOLYOKE	60,203	310.89	–	50.00	4.61	256.28
HAVERHILL	53,884	12.00	12.00	–	–	–
MALDEN	49,103	–	–	–	–	–
QUINCY	47,876	–	–	–	–	–
NEWTON	46,054	518.14	–	518.14	–	–
CHELSEA	43,184	243.10	–	243.10	–	–
SALEM	42,529	1,553.57	1,099.46	–	454.11	–
PITTSFIELD	41,763	819.95	95.00	–	724.95	–
FITCHBURG	41,029	437.86	437.86	–	–	–
EVERETT	40,120	280.00	100.00	180.00	–	–
MEDFORD	39,038	43.71	43.71	–	–	–
TAUNTON	37,137	–	–	–	–	–
CHICOPEE	36,214	–	–	–	–	–
WALTHAM	30,915	–	–	–	–	–
REVERE	28,823	–	–	–	–	–
GLOUCESTER	22,947	423.85	423.85	–	–	–
BEVERLY	22,561	588.80	–	–	588.80	–
NORTH ADAMS	22,282	370.00	–	370.00	–	–
NORTHAMPTON	21,951	–	–	–	–	–
LEOMINSTER	19,744	22.00	22.00	–	–	–
ATTLEBORO	19,731	50.00	50.00	–	–	–
PEABODY	19,552	30.90	–	30.90	–	–
WESTFIELD	18,604	–	–	–	–	–
MELROSE	18,204	288.53	–	113.09	175.44	–
GARDNER	16,971	6,143.36	30.00	60.00	6,053.36	–
WOBURN	16,574	–	–	–	–	–
NEWBURYPORT	15,618	28.50	28.50	–	–	–
MARLBOROUGH	15,028	–	–	–	–	–
39 Cities	**2,761,985**	**$133,374.92**	**$68,670.70**	**$17,913.13**	**$46,473.43**	**$317.66**

TABLE V. — *Interest Receipts (Detail of "All Other," Column G, Table III).*

CITIES.	A	B	C	D	E. ON TRUST AND INVESTMENT FUNDS						F
					PUBLIC TRUST FUNDS						
	TOTAL RECEIPTS	On Deposits	On Taxes	On Special Assessments	Charity	School	Library	Cemetery (for General Care)	Other	Investment Funds	Miscellaneous
BOSTON	$1,345,527.60	$189,567.57	$337,855.72	$36,816.28	$47,688.43	$29,740.79	$24,205.83	$575.00	$658,276.49	$20,801.49	–
WORCESTER	134,496.29	17,451.02	73,354.49	5,043.55	17,935.20	659.32	5,541.14	115.88	13,586.19	809.50	–
SPRINGFIELD	89,939.39	17,503.90	61,441.62	9,043.32	1,252.78	–	–	–	697.77	–	–
NEW BEDFORD	61,308.54	19,793.26	24,055.06	317.97	–	2,917.80	13,871.75	–	–	–	$352.70
FALL RIVER	59,989.90	14,247.68	42,979.92	–	–	2,637.30	125.00	–	–	–	–
LOWELL	103,862.13	11,976.72	79,348.74	–	7,434.03	–	4,773.81	45.50	283.33	–	–
CAMBRIDGE	87,718.68	8,570.36	75,210.87	722.47	647.60	–	1,363.68	–	1,203.70	–	–
LYNN	56,971.22	5,660.30	45,926.31	59.61	75.92	152.43	1,934.08	–	606.95	2,555.62	–
LAWRENCE	52,659.11	14,957.05	37,256.01	–	–	161.48	229.50	–	55.07	–	–
SOMERVILLE	31,674.98	15,396.53	14,706.35	302.42	75.05	228.00	856.83	–	–	–	109.80
BROCKTON	65,709.88	4,074.06	56,826.55	816.42	3,651.05	–	341.80	–	–	–	–
HOLYOKE	77,229.15	19,413.81	24,522.02	–	1,463.32	–	–	–	120.00	31,710.00	–
HAVERHILL	43,278.50	11,751.29	21,463.88	137.41	327.10	207.06	6,886.65	33.07	66.48	2,405.56	–
MALDEN	58,784.22	6,195.54	35,081.07	39.99	41.87	–	16,645.18	–	77.86	702.71	–
QUINCY	105,013.72	23,014.04	54,612.77	6,521.72	91.01	18,222.68	2,411.50	140.00	–	–	–
NEWTON	39,464.05	8,668.55	16,145.51	8,434.61	944.07	17.42	1,960.57	–	388.01	2,185.52	719.79
CHELSEA	52,207.30	5,547.30	45,549.16	–	151.86	–	558.98	–	400.00	–	–
SALEM	57,768.70	6,855.22	39,627.10	–	5,800.22	1,060.60	2,088.14	1,559.25	778.17	–	–
PITTSFIELD	22,732.99	4,592.42	14,886.64	3,253.93	–	–	–	–	–	–	–
FITCHBURG	43,982.59	7,856.18	15,862.43	1,084.92	14,813.28	19.39	2,131.98	–	2,214.41	–	–
EVERETT	34,019.92	11,705.71	21,936.43	336.36	–	41.42	–	–	–	–	–
MEDFORD	46,438.27	15,566.77	25,425.63	1,080.61	2,462.36	–	150.47	–	1,200.00	–	552.43
TAUNTON	26,023.75	5,759.55	17,021.06	480.19	–	–	1,809.12	–	–	953.83	–
CHICOPEE	22,394.08	5,730.58	15,223.33	398.80	633.25	–	205.83	202.29	–	–	–
WALTHAM	31,281.44	9,790.43	17,538.43	871.28	1,828.59	–	332.40	–	–	920.31	–
REVERE	31,845.15	6,347.47	24,844.76	577.27	–	–	75.65	–	–	–	–
GLOUCESTER	25,651.60	4,845.77	17,068.61	60.65	1,715.52	646.52	–	–	1,308.53	6.00	–
BEVERLY	28,560.50	9,661.46	11,504.20	2,618.21	50.00	242.54	4,484.09	–	–	–	–
NORTH ADAMS	4,223.94	1,229.45	2,362.03	–	24.22	–	55.01	–	–	553.23	–
NORTHAMPTON	36,808.13	6,686.18	3,870.22	46.77	1,848.98	158.98	20,532.41	206.59	266.41	3,191.59	–
LEOMINSTER	9,537.83	1,036.80	7,673.15	–	464.25	127.50	112.26	–	–	123.87	–
ATTLEBORO	34,694.92	1,230.33	10,712.98	976.93	12,090.49	–	617.30	–	2,914.78	6,060.77	91.34
PEABODY	16,704.86	4,136.95	11,578.27	213.88	506.60	96.16	–	–	–	–	173.00
WESTFIELD	16,310.53	7,335.07	8,947.98	27.48	–	–	–	–	–	–	–
MELROSE	24,374.51	3,844.11	16,890.41	2,941.82	63.49	72.50	157.93	–	404.25	–	–
GARDNER	12,772.84	2,256.40	8,476.67	2,039.77	–	–	–	–	–	–	–
WOBURN	16,833.23	4,479.65	6,738.50	–	–	300.93	4,662.00	–	–	652.15	–
NEWBURYPORT	22,626.41	5,807.93	5,923.27	–	673.57	767.50	4,345.76	–	4,323.62	784.76	–
MARLBOROUGH	14,096.63	7,517.72	4,648.47	10.82	454.04	247.94	707.22	–	48.39	379.21	82.82
39 Cities	**$3,045,517.48**	**$528,061.13**	**$1,355,096.62**	**$85,275.46**	**$125,208.15**	**$58,726.26**	**$124,173.87**	**$2,877.58**	**$689,220.41**	**$74,796.12**	**$2,081.88**

TABLE VI. *Summary of Revenue Receipts.*

CITIES.	A TOTAL RECEIPTS	B Taxes	C Licenses and Permits	D Fines and Forfeits	E Grants and Gifts	F Other General Revenue	G Special Assessments	H Privileges	I Departmental	J Public Service Enterprises	K Cemeteries	L Interest
BOSTON	$57,457,587.61	$44,410,575.90	$326,148.31	$218,820.81	$415,260.32	$369.09	$300,142.60	$72,392.75	$2,535,544.19	$6,245,595.44	$60,871.40	$2,871,866.80
WORCESTER	9,434,397.51	7,432,316.70	35,177.41	16,326.40	141,046.06	167.47	164,666.61	300.00	635,327.30	662,401.31	52,630.85	294,037.40
SPRINGFIELD	8,656,849.60	7,224,666.46	36,305.74	29,206.06	97,382.85	–	165,496.11	100.00	393,193.03	581,955.39	–	128,543.96
NEW BEDFORD	7,436,462.14	6,364,826.62	21,730.72	30,804.90	102,487.13	–	41,417.50	–	272,384.19	410,811.57	39,590.66	152,408.85
FALL RIVER	6,441,136.36	5,542,645.48	18,295.08	17,473.21	73,047.34	–	41,640.10	300.00	140,350.08	398,887.05	34,735.62	173,762.40
LOWELL	5,652,123.98	4,801,510.92	17,143.97	34,394.62	67,309.26	–	51,209.09	50.00	150,834.15	387,415.18	29,086.95	113,169.84
CAMBRIDGE	6,176,788.02	4,937,407.86	25,633.79	17,166.02	37,995.13	–	24,048.22	200.00	329,871.30	499,244.56	48,982.69	256,238.45
LYNN	4,503,404.10	3,691,387.29	18,362.74	31,002.30	24,005.69	–	30,716.21	–	164,277.12	399,591.29	50,603.84	93,457.62
LAWRENCE	4,262,692.24	3,683,443.97	13,759.17	23,363.50	47,809.56	–	19,634.95	–	81,774.82	276,301.98	28,317.00	88,287.29
SOMERVILLE	3,166,359.94	2,555,296.94	15,280.90	9,850.74	23,000.15	102.32	72,291.85	–	149,544.43	309,317.63	–	31,674.98
BROCKTON	3,383,288.69	2,742,622.98	11,320.70	9,336.23	15,342.72	–	40,626.70	–	226,223.97	231,476.92	16,831.80	89,506.67
HOLYOKE	4,203,179.47	2,409,692.45	6,750.64	22,309.43	40,556.89	–	10,922.66	11.95	89,468.70	1,537,092.01	–	86,374.74
HAVERHILL	2,291,636.00	1,873,396.87	7,973.68	7,801.53	15,360.49	–	18,360.06	250.00	131,221.56	178,374.55	83.30	58,813.96
MALDEN	2,219,404.58	1,774,820.75	8,393.08	4,921.72	10,158.72	–	62,019.13	–	[1]98,337.74	150,720.98	22,781.95	87,250.51
QUINCY	3,000,990.74	2,367,155.19	14,559.15	6,355.17	36,408.06	–	54,401.63	–	[2]134,939.98	261,659.06	20,498.78	105,013.72
NEWTON	3,408,794.97	2,800,773.16	3,508.75	6,229.75	43,118.57	–	126,535.05	–	101,007.15	225,049.83	21.17	102,551.54
CHELSEA	2,187,376.05	1,821,242.07	7,441.95	8,608.81	7,918.40	–	19,362.83	500.00	85,937.93	152,650.76	–	83,713.30
SALEM	2,167,582.06	1,796,392.29	3,320.47	4,402.66	10,547.17	–	11,935.24	2,243.50	96,120.93	176,583.10	8,268.00	57,768.70
PITTSFIELD	1,905,465.19	1,609,587.92	4,619.41	12,606.39	9,259.80	32.80	59,460.81	–	38,824.14	148,340.93	–	22,732.99
FITCHBURG	2,001,204.23	1,572,447.51	7,563.50	5,477.33	12,633.69	–	14,671.61	–	178,276.24	146,143.32	14,172.59	49,818.44
EVERETT	1,915,193.91	1,561,811.84	4,680.25	5,694.60	14,814.30	–	17,285.48	–	67,606.35	175,233.62	17,169.00	50,898.47
MEDFORD	2,013,113.82	1,728,272.50	7,036.55	3,509.85	5,382.68	–	26,782.63	–	48,500.02	118,512.83	16,053.50	59,063.26
TAUNTON	2,017,066.05	1,232,733.81	3,941.60	4,147.55	13,126.21	–	7,158.83	300.00	76,074.03	609,913.49	11,245.33	58,425.20
CHICOPEE	1,865,894.19	1,317,420.19	4,552.99	6,257.00	15,714.22	1,002.56	17,949.81	–	17,710.18	458,534.58	4,358.58	22,394.08
WALTHAM	1,692,957.17	1,456,125.32	4,011.00	8,248.82	11,340.68	–	8,830.17	–	[3]45,941.13	106,777.56	16,898.60	34,783.89
REVERE	1,395,313.39	1,202,672.29	11,872.77	3,792.30	4,933.60	47.50	12,792.56	250.00	30,087.20	97,020.02	–	31,845.15
GLOUCESTER	1,251,320.56	1,015,944.42	4,731.45	2,254.00	24,012.63	–	751.27	–	39,941.53	137,490.54	543.12	25,651.60
BEVERLY	1,318,068.00	1,137,327.45	2,037.68	3,285.61	10,857.64	–	10,560.90	100.00	43,397.77	73,492.72	8,447.73	28,560.50
NORTH ADAMS	863,147.54	711,993.04	2,018.00	4,018.90	7,309.36	–	8,287.25	3,504.03	20,337.48	92,033.69	9,421.85	4,223.94
NORTHAMPTON	963,195.05	663,275.46	2,815.75	7,971.25	34,927.04	–	14,463.11	–	33,914.87	165,170.44	3,849.00	36,808.13
LEOMINSTER	709,168.82	573,704.06	1,113.50	1,756.23	10,386.35	–	1,977.58	–	31,123.48	71,520.63	4,401.50	13,185.49
ATTLEBORO	955,770.76	777,128.07	2,288.45	2,320.08	7,924.70	549.00	9,591.45	–	22,295.12	91,376.34	–	42,297.55
PEABODY	1,347,172.46	791,792.34	2,079.56	7,155.95	1,372.49	–	530.35	–	56,081.27	465,986.85	5,468.79	16,704.86
WESTFIELD	1,055,307.45	576,732.23	4,536.25	8,189.19	20,895.47	–	10,709.82	–	22,220.16	395,713.80	–	16,310.53
MELROSE	952,074.14	766,533.87	911.50	440.84	4,253.06	–	25,157.02	–	34,531.60	63,974.79	13,642.21	42,629.25
GARDNER	855,494.24	691,864.43	2,609.50	5,660.75	5,648.99	–	11,966.17	947.44	50,976.10	67,274.77	5,773.25	12,772.84
WOBURN	759,138.46	568,165.21	2,107.63	3,493.00	1,639.12	–	33.70	50.00	46,097.41	110,950.20	9,768.96	16,833.23
NEWBURYPORT	581,963.79	448,752.17	1,229.00	3,160.50	2,230.50	–	2,898.70	–	26,222.15	69,011.42	70.00	28,389.35
MARLBOROUGH	543,140.81	423,256.38	1,118.65	2,060.50	4,630.96	–	2,561.08	–	31,341.63	57,094.91	1,091.47	19,985.23
39 Cities	**$163,011,224.09**	**$129,057,714.41**	**$668,981.24**	**$599,874.50**	**$1,432,048.00**	**$2,270.74**	**$1,519,846.84**	**$81,499.67**	**$6,777,858.43**	**$16,806,696.06**	**$555,679.49**	**$5,508,754.71**

[1] Includes $25 from administration of trust funds.
[2] Includes $5 from administration of trust funds.
[3] Includes $3 from administration of trust funds.

DIVISION C

PAYMENTS FOR MAINTENANCE AND INTEREST

TABLE VII. — *Maintenance of Departments.*

1. General Government.

CITIES.	Population of 1920	A TOTAL EXPENSES	B Legislative	C Executive	D Financial	E Other General Departments	F Municipal Buildings
BOSTON	748,060	$1,654,976.29	$46,896.28	$70,491.84	$691,801.64	$612,183.23	$233,603.30
WORCESTER	179,754	283,234.16	9,053.93	12,909.16	118,888.02	101,939.06	40,443.99
SPRINGFIELD	129,614	372,582.83	4,914.37	10,711.55	151,865.73	116,925.41	88,165.77
NEW BEDFORD	121,217	246,957.90	11,795.07	16,064.81	77,484.67	93,772.55	47,840.80
FALL RIVER	120,485	260,686.42	16,352.84	15,036.25	64,907.68	138,797.33	25,592.32
LOWELL	112,759	217,768.38	9,966.85	12,218.45	73,930.61	87,547.75	34,104.72
CAMBRIDGE	109,694	226,524.05	22,925.84	14,898.09	78,931.18	69,532.77	40,236.17
LYNN	99,148	144,055.81	5,830.57	7,492.79	61,520.41	49,572.70	19,639.34
LAWRENCE	94,270	140,628.45	–	19,659.92	56,775.32	54,273.78	9,919.43
SOMERVILLE	93,091	123,748.94	4,316.46	7,886.80	52,128.18	46,256.61	13,160.89
BROCKTON	66,254	128,396.03	961.32	7,100.28	52,112.34	46,343.92	21,878.17
HOLYOKE	60,203	131,396.42	2,312.59	5,345.81	46,797.44	49,159.57	27,781.01
HAVERHILL	53,884	83,683.30	–	12,460.24	34,535.61	25,105.36	11,582.09
MALDEN	49,103	71,383.59	3,353.70	5,062.10	37,008.62	22,972.12	2,987.05
QUINCY	47,876	111,410.45	6,025.98	8,356.96	48,094.55	39,683.80	9,249.16
NEWTON	46,054	141,601.71	1,905.05	7,226.10	50,755.80	55,926.07	25,788.69
CHELSEA	43,184	105,123.36	8,652.85	7,242.72	28,096.06	26,693.41	34,438.32
SALEM	42,529	83,637.97	7,619.27	6,110.79	31,597.97	33,224.34	5,085.60
PITTSFIELD	41,763	73,724.98	1,400.87	2,062.99	34,724.13	32,050.76	3,486.23
FITCHBURG	41,029	79,419.72	5,447.23	4,351.97	28,847.77	31,849.11	8,923.64
EVERETT	40,120	91,698.33	9,475.31	5,516.94	38,747.45	33,709.24	4,249.39
MEDFORD	39,038	85,915.78	1,819.39	7,413.96	39,665.72	25,157.08	11,859.63
TAUNTON	37,137	65,744.55	5,959.70	4,197.32	26,131.86	23,658.89	5,796.78
CHICOPEE	36,214	59,325.48	965.08	3,872.15	30,398.06	17,109.27	6,980.92
WALTHAM	30,915	73,183.23	6,599.53	8,568.32	25,359.09	28,516.53	4,139.76
REVERE	28,823	77,849.20	3,161.79	9,908.14	31,086.22	25,371.52	8,321.53
GLOUCESTER	22,947	60,711.18	–	9,608.07	24,728.56	19,755.85	6,618.70
BEVERLY	22,561	62,082.44	2,687.52	4,598.80	25,074.75	21,926.58	7,794.79
NORTH ADAMS	22,282	44,432.38	236.35	1,089.18	19,397.31	19,088.60	4,620.94
NORTHAMPTON	21,951	40,590.55	248.49	1,432.48	16,617.76	15,060.71	7,231.11
LEOMINSTER	19,744	30,137.11	2,949.45	1,645.05	12,718.42	5,956.10	6,868.09
ATTLEBORO	19,731	48,210.67	120.23	3,246.31	22,600.33	19,333.53	2,910.27
PEABODY	19,552	45,494.42	3,046.14	3,716.13	22,063.91	8,085.69	8,582.55
WESTFIELD	18,604	33,683.38	1,770.36	3,955.68	13,714.02	11,203.00	3,040.32
MELROSE	18,204	57,318.41	2,635.63	2,700.96	19,702.78	17,895.48	14,383.56
GARDNER	16,971	31,957.49	2,509.56	2,838.62	15,342.92	6,086.66	5,179.73
WOBURN	16,574	41,308.59	1,353.53	2,329.09	18,328.65	16,231.72	3,065.60
NEWBURYPORT	15,618	24,581.46	473.98	1,490.63	14,109.75	5,088.54	3,418.56
MARLBOROUGH	15,028	35,869.45	1,445.64	2,225.91	15,385.71	10,092.41	6,719.78
39 Cities	**2,761,985**	**$5,691,034.86**	**$217,188.75**	**$333,043.36**	**$2,251,977.00**	**$2,063,137.05**	**$825,688.70**

TABLE VII. — *Maintenance of Departments* — Continued.

1 D. Financial Departments of General Government.

CITIES.	TOTAL EXPENSES	FINANCIAL					
		Auditor, Accountant, and Auditing	Treasurer	Collector	Assessors	License Commissioners	Other Finance Offices and Accounts
BOSTON	$691,801.64	$68,506.01	$57,392.19	$223,482.05	$258,366.80	$31,181.62	$52,872.97
WORCESTER	118,888.02	20,082.99	[1] 45,212.28	–	44,617.17	5,692.24	3,283.34
SPRINGFIELD	151,865.73	18,883.13	19,557.07	36,473.13	72,922.74	357.26	3,672.40
NEW BEDFORD	77,484.67	12,996.24	[1] 32,160.45	–	27,474.48	3,601.20	1,252.30
FALL RIVER	64,907.68	10,830.60	10,568.80	15,767.01	26,737.28	–	1,003.99
LOWELL	73,930.61	12,388.95	[1] 25,699.44	–	27,129.03	5,300.99	3,412.20
CAMBRIDGE	78,931.18	13,253.78	[1] 34,792.48	–	24,571.58	3,868.34	2,445.00
LYNN	61,520.41	7,361.60	9,021.40	14,057.06	27,257.71	229.98	3,592.66
LAWRENCE	56,775.32	9,338.11	9,456.31	17,928.48	14,862.62	2,699.80	2,490.00
SOMERVILLE	52,128.18	6,058.34	[1] 23,175.62	–	20,876.33	1,107.89	910.00
BROCKTON	52,112.34	6,130.35	7,142.01	15,146.96	21,638.51	13.07	2,041.44
HOLYOKE	46,797.44	6,808.52	8,457.05	11,258.42	18,461.75	671.90	1,139.80
HAVERHILL	34,535.61	7,951.73	[1] 9,908.24	–	14,893.99	887.90	893.75
MALDEN	37,008.62	5,261.36	[1] 13,828.81	–	15,855.95	–	2,062.50
QUINCY	48,094.55	6,439.07	5,297.50	13,086.67	21,856.18	240.13	1,175.00
NEWTON	50,755.80	9,893.82	[1] 16,312.06	–	23,347.43	–	1,202.49
CHELSEA	28,096.06	3,259.12	[1] 10,950.24	–	11,644.45	1,547.25	695.00
SALEM	31,597.97	1,924.02	4,749.64	8,074.45	16,214.86	–	635.00
PITTSFIELD	34,724.13	4,891.92	4,254.19	7,828.88	16,867.14	–	882.00
FITCHBURG	28,847.77	5,917.27	[1] 9,158.53	–	11,845.88	448.09	1,478.00
EVERETT	38,747.45	7,240.20	6,821.00	8,859.06	13,924.35	–	1,902.84
MEDFORD	39,665.72	6,440.40	3,212.89	12,997.56	15,149.87	–	1,865.00
TAUNTON	26,131.86	5,027.10	[1] 8,877.09	–	9,109.59	596.23	2,521.85
CHICOPEE	30,398.06	5,004.35	4,351.91	9,372.73	10,584.67	254.40	830.00
WALTHAM	25,359.09	3,865.34	[1] 12,112.66	–	7,856.10	–	1,524.99
REVERE	31,086.22	3,637.08	4,271.41	9,222.73	13,955.00	–	–
GLOUCESTER	24,728.56	4,176.70	4,001.37	5,984.97	9,425.58	137.76	1,002.18
BEVERLY	25,074.75	3,309.82	4,380.32	5,173.46	10,581.15	–	1,630.00
NORTH ADAMS	19,397.31	3,228.12	[1] 7,036.73	–	8,814.96	192.50	125.00
NORTHAMPTON	16,617.76	2,287.96	4,109.74	4,204.36	5,318.90	139.30	557.50
LEOMINSTER	12,718.42	1,135.45	2,784.84	3,046.29	4,913.26	143.58	695.00
ATTLEBORO	22,600.33	3,605.86	[2] 6,226.76	4,953.81	7,813.90	–	–
PEABODY	22,063.91	3,069.01	2,663.66	5,635.44	10,183.30	–	512.50
WESTFIELD	13,714.02	1,775.96	[1] 6,099.19	–	5,838.87	–	–
MELROSE	19,702.78	4,191.45	3,788.52	4,817.46	5,584.95	–	1,320.40
GARDNER	15,342.92	3,457.40	1,758.77	3,050.00	7,076.75	–	–
WOBURN	18,328.65	3,628.38	2,942.15	4,578.94	6,374.18	–	805.00
NEWBURYPORT	14,109.75	2,250.99	[1] 3,638.46	–	7,486.40	–	733.90
MARLBOROUGH	15,385.71	1,739.75	[1] 5,698.07	–	6,550.73	372.00	1,025.16
39 Cities	**$2,251,977.00**	**$307,248.25**	**$451,868.85**	**$444,999.92**	**$883,984.39**	**$59,683.43**	**$104,191.16**

[1] Treasurer and collector.

[2] Treasurer and city clerk.

TABLE VII. — *Maintenance of Departments* — Continued.

1 E. Other General Departments of General Government.

CITIES.	TOTAL EXPENSES	OTHER GENERAL DEPARTMENTS							
		Law	City Clerk	City Messenger	Public Works	Engineering	Superintendent of Buildings	Election and Registration	Miscellaneous
BOSTON	$612,183.23	$118,259.40	$46,358.93	–	$84,717.60	–	$23,060.34	$240,590.65	$99,196.31
WORCESTER	101,939.06	10,799.55	13,741.64	$6,993.37	–	$13,786.97	23,961.23	29,907.85	2,748.45
SPRINGFIELD	116,925.41	10,736.70	15,179.60	2,199.96	4,733.57	36,592.57	17,051.76	16,366.38	14,064.87
NEW BEDFORD	93,772.55	3,920.72	32,415.54	200.00	–	27,554.63	8,540.42	16,252.90	4,888.34
FALL RIVER	138,797.33	79,516.79	15,149.23	535.30	–	14,154.88	11,143.84	16,755.38	1,541.91
LOWELL	87,547.75	9,200.49	11,707.90	2,064.77	3,499.90	11,399.40	7,038.68	31,217.19	11,419.42
CAMBRIDGE	69,532.77	9,033.88	14,380.23	3,928.22	–	6,501.18	7,026.78	28,042.63	619.85
LYNN	49,572.70	7,934.09	7,213.52	–	–	9,563.72	7,378.29	12,519.24	4,963.84
LAWRENCE	54,273.78	3,600.00	8,992.92	2,058.35	–	9,771.27	5,267.87	18,218.27	6,365.10
SOMERVILLE	46,256.61	3,719.27	9,699.18	2,945.59	–	9,360.83	6,357.93	9,802.56	4,371.25
BROCKTON	46,343.92	4,245.76	9,646.74	–	–	17,714.07	5,585.73	7,832.20	1,319.42
HOLYOKE	49,159.57	3,789.82	6,946.58	2,093.78	13,199.92	10,471.68	3,802.05	8,755.74	100.00
HAVERHILL	25,105.36	2,380.00	6,414.57	373.51	–	6,703.53	989.00	5,027.05	3,217.70
MALDEN	22,972.12	2,307.35	5,279.94	2,045.15	–	8,316.32	–	4,808.86	214.50
QUINCY	39,683.80	4,571.40	6,151.29	800.00	6,961.81	15,206.50	–	5,528.97	463.83
NEWTON	55,926.07	5,682.10	10,931.18	1,888.92	–	23,737.08	8,188.81	4,744.23	753.75
CHELSEA	26,693.41	3,477.83	5,496.31	2,468.68	–	6,260.02	4,025.96	4,964.61	–
SALEM	33,224.34	5,412.35	5,789.48	1,881.32	–	7,995.43	1,742.74	5,459.79	4,943.23
PITTSFIELD	32,050.76	1,375.00	6,827.44	–	7,941.97	9,993.23	–	5,778.58	134.54
FITCHBURG	31,849.11	2,498.75	6,273.08	1,984.26	7,842.36	4,619.47	4,460.84	3,665.91	504.44
EVERETT	33,709.24	1,445.77	5,932.67	771.58	5,719.95	10,695.01	–	8,297.55	846.71
MEDFORD	25,157.08	2,305.05	7,416.00	2,848.81	–	5,962.32	–	1,707.72	4,917.18
TAUNTON	23,658.89	4,269.48	5,889.91	1,500.00	–	2,433.07	2,361.61	7,095.32	109.50
CHICOPEE	17,109.27	1,105.35	4,931.49	1,687.99	–	7,866.44	–	1,483.00	35.00
WALTHAM	28,516.53	3,942.60	4,161.65	1,600.00	–	11,092.21	2,178.22	2,435.51	3,106.34
REVERE	25,371.52	2,455.00	3,696.70	–	11,263.18	4,231.52	–	1,176.00	2,549.12
GLOUCESTER	19,755.85	3,203.50	5,739.54	1,553.16	–	3,685.53	–	4,367.54	1,206.58
BEVERLY	21,926.58	1,799.91	5,163.75	1,428.88	4,221.10	5,349.09	–	3,858.87	104.98
NORTH ADAMS	19,088.60	1,093.19	4,639.74	–	3,685.25	4,868.32	–	3,125.77	1,676.33
NORTHAMPTON	15,060.71	1,307.19	6,458.53	1,005.00	–	2,868.12	–	3,027.09	394.78
LEOMINSTER	5,956.10	1,074.75	2,738.58	–	–	–	–	2,142.77	–
ATTLEBORO	19,333.53	854.30	[1] –	1,124.41	6,549.32	8,366.55	–	973.45	1,465.50
PEABODY	8,085.69	2,068.90	3,354.68	–	–	–	–	2,662.11	–
WESTFIELD	11,203.00	1,220.24	3,528.36	–	4,962.49	–	–	1,469.02	22.89
MELROSE	17,895.48	1,013.30	3,169.83	–	5,169.70	6,976.27	–	1,299.92	266.46
GARDNER	6,086.66	1,675.35	2,350.00	–	–	–	–	2,061.31	–
WOBURN	16,231.72	1,133.17	3,364.24	550.00	7,273.28	150.00	–	3,761.03	–
NEWBURYPORT	5,088.54	687.72	2,406.32	200.00	–	–	–	1,794.50	–
MARLBOROUGH	10,092.41	1,491.04	2,800.48	–	–	3,330.00	–	2,371.39	99.50
39 Cities	**$2,063,137.05**	**$326,607.06**	**$322,337.77**	**$48,731.01**	**$177,741.40**	**$327,577.23**	**$150,162.10**	**$531,348.86**	**$178,631.62**

[1] Included in Table 1 D. See Treasurer.

TABLE VII. — *Maintenance of Departments* — Continued.

2. Protection of Persons and Property.

CITIES.	Population of 1920	A TOTAL EXPENSES	B Police Department	C Fire Department	D Militia	E Inspection	F Forestry	G Other Protection of Persons and Property
BOSTON	748,060	$7,784,265.31	$4,049,258.46	$3,319,814.80	$17,012.18	$344,094.91	$36,966.72	$17,118.24
WORCESTER	179,754	1,382,868.96	690,095.79	626,370.49	2,344.90	38,930.70	24,509.03	618.05
SPRINGFIELD	129,614	1,301,359.56	527,149.36	692,980.58	1,839.84	43,517.68	35,747.10	125.00
NEW BEDFORD	121,217	1,001,334.01	488,621.59	453,872.05	1,054.23	35,528.12	20,336.87	1,921.15
FALL RIVER	120,485	909,312.38	450,696.07	424,961.90	469.13	19,211.82	12,033.46	1,940.00
LOWELL	112,759	760,283.91	334,176.53	393,391.69	2,080.42	20,102.79	10,377.48	155.00
CAMBRIDGE	109,694	814,392.05	395,928.15	340,984.97	316.00	18,813.34	16,926.89	41,422.70
LYNN	99,148	640,520.76	261,848.32	337,319.86	501.50	5,882.12	8,209.00	26,759.96
LAWRENCE	94,270	653,156.98	287,399.05	341,822.28	1,740.16	13,120.18	4,972.80	4,102.51
SOMERVILLE	93,091	477,886.57	202,366.62	240,241.01	352.00	4,702.10	9,333.51	20,891.33
BROCKTON	66,254	458,130.14	178,226.24	256,670.45	53.13	10,953.09	12,227.23	–
HOLYOKE	60,203	534,088.54	203,846.93	316,159.53	17.74	8,298.45	5,765.89	–
HAVERHILL	53,884	336,951.55	130,654.61	184,996.88	16.50	7,025.79	13,783.40	474.37
MALDEN	49,103	305,150.46	122,049.81	160,094.14	483.90	10,095.72	11,851.11	575.78
QUINCY	47,876	349,032.65	149,313.61	176,209.41	1,259.07	9,724.09	11,898.21	628.26
NEWTON	46,054	441,536.73	202,965.09	183,014.60	500.00	11,116.39	43,178.07	762.58
CHELSEA	43,184	331,925.14	130,326.05	175,120.85	200.00	9,267.76	1,618.33	15,392.15
SALEM	42,529	293,995.53	116,374.66	140,791.22	200.00	4,711.07	17,611.93	14,306.65
PITTSFIELD	41,763	212,056.53	108,355.49	83,157.42	530.00	8,115.74	3,748.84	8,149.04
FITCHBURG	41,029	267,875.58	102,644.22	152,104.59	890.63	3,999.67	6,262.77	1,973.70
EVERETT	40,120	265,288.38	107,561.83	136,539.93	205.00	9,603.52	3,228.83	8,149.27
MEDFORD	39,038	256,341.86	92,955.45	141,154.46	2,602.06	4,407.06	6,422.43	8,800.40
TAUNTON	37,137	235,539.82	95,704.04	118,030.81	–	1,799.05	8,963.07	11,042.85
CHICOPEE	36,214	215,952.55	83,883.57	124,429.60	–	6,031.70	1,557.68	50.00
WALTHAM	30,915	210,999.89	81,146.46	78,846.20	1,376.54	4,400.45	21,534.54	23,695.70
REVERE	28,823	194,869.61	69,270.17	109,109.29	–	3,758.78	4,042.00	8,689.37
GLOUCESTER	22,947	158,767.52	68,468.77	76,749.04	311.00	1,924.93	9,263.82	2,049.96
BEVERLY	22,561	184,017.54	84,378.73	82,134.53	–	4,023.67	4,883.57	8,597.04
NORTH ADAMS	22,282	110,303.79	53,310.60	52,149.52	–	2,094.64	428.52	2,320.51
NORTHAMPTON	21,951	116,119.44	42,927.32	64,685.91	792.25	4,191.11	3,402.85	120.00
LEOMINSTER	19,744	101,544.95	18,723.09	69,792.49	–	3,418.31	9,361.06	250.00
ATTLEBORO	19,731	124,062.13	34,734.95	83,160.84	–	2,238.92	3,337.42	590.00
PEABODY	19,552	150,617.03	44,802.95	84,787.91	–	5,170.57	14,881.74	973.86
WESTFIELD	18,604	80,811.00	35,539.66	38,909.94	1,003.17	2,332.97	3,025.26	–
MELROSE	18,204	94,625.80	37,241.55	44,093.69	–	3,509.31	9,462.27	318.98
GARDNER	16,971	64,687.28	22,933.94	32,957.61	–	4,839.32	3,951.41	5.00
WOBURN	16,574	82,033.37	33,510.47	42,974.93	283.22	1,460.62	3,606.53	197.60
NEWBURYPORT	15,618	76,397.95	36,206.54	32,876.26	–	1,162.03	5,748.62	404.50
MARLBOROUGH	15,028	82,368.68	29,987.73	40,144.83	399.86	2,784.42	9,051.84	–
39 Cities	**2,761,985**	**$22,061,471.93**	**$10,205,584.47**	**$10,453,606.51**	**$38,834.43**	**$696,362.91**	**$433,512.10**	**$233,571.51**

TABLE VII. — *Maintenance of Departments* — Continued.

2 B. Police Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Horses and Care of Same	D Equipment and Repairs	E Fuel and Light	F Maintenance of Buildings and Grounds	G Other Expenses
BOSTON	$4,049,258.46	$3,612,729.53	$10,917.08	$203,331.50	$54,560.31	$107,426.28	$60,293.76
WORCESTER	690,095.79	636,703.19	–	26,859.79	5,910.44	7,964.02	12,658.35
SPRINGFIELD	527,149.36	484,511.94	–	14,189.59	4,376.27	4,880.09	19,191.47
NEW BEDFORD	488,621.59	466,369.68	–	9,105.04	3,665.58	4,951.76	4,529.53
FALL RIVER	450,696.07	423,307.18	542.46	4,692.89	5,058.35	6,622.20	10,472.99
LOWELL	334,176.53	314,272.29	106.45	7,509.94	3,202.63	5,930.82	3,154.40
CAMBRIDGE	395,928.15	377,482.08	–	8,942.66	1,429.25	3,930.30	4,143.86
LYNN	261,848.32	242,580.61	–	8,831.68	3,413.54	445.60	6,576.89
LAWRENCE	287,399.05	258,694.68	354.00	11,214.40	2,625.19	3,911.28	10,599.50
SOMERVILLE	202,366.62	193,710.62	–	2,121.08	2,539.55	643.39	3,351.98
BROCKTON	178,226.24	163,854.74	330.15	7,056.19	1,560.28	2,232.07	3,192.81
HOLYOKE	203,846.93	196,162.06	–	4,842.28	–	66.38	2,776.21
HAVERHILL	130,654.61	121,611.07	–	5,026.67	892.96	294.98	2,828.93
MALDEN	122,049.81	115,271.47	–	3,395.00	1,608.72	558.85	1,215.77
QUINCY	149,313.61	138,460.03	–	6,729.08	1,010.16	1,124.12	1,990.22
NEWTON	202,965.09	191,112.36	–	7,248.09	289.20	2,353.91	1,961.53
CHELSEA	130,326.05	116,309.22	–	8,263.83	2,224.38	2,422.95	1,105.67
SALEM	116,374.66	108,982.85	–	2,463.30	1,826.13	1,249.35	1,853.03
PITTSFIELD	108,355.49	101,635.02	–	3,615.29	1,105.15	307.86	1,692.17
FITCHBURG	102,644.22	93,548.52	–	3,105.92	1,924.93	1,206.67	2,858.18
EVERETT	107,561.83	103,320.11	–	2,011.07	798.47	382.48	1,049.70
MEDFORD	92,955.45	87,282.07	–	3,103.52	1,427.98	268.43	873.45
TAUNTON	95,704.04	88,700.70	–	3,077.91	1,799.35	675.43	1,450.65
CHICOPEE	83,883.57	79,283.97	–	3,228.61	157.74	128.05	1,085.20
WALTHAM	81,146.46	74,807.25	–	3,667.16	1,745.76	293.00	633.29
REVERE	69,270.17	61,112.88	–	5,762.57	977.55	87.33	1,329.84
GLOUCESTER	68,468.77	57,914.99	–	2,788.85	2,080.24	1,926.58	3,758.11
BEVERLY	84,378.73	77,214.62	–	2,997.44	1,184.53	89.34	2,892.80
NORTH ADAMS	53,310.60	49,833.00	–	362.23	908.21	228.47	1,978.69
NORTHAMPTON	42,927.32	36,993.75	–	1,589.20	1,524.97	462.77	2,356.63
LEOMINSTER	18,723.09	16,902.97	–	1,199.92	–	–	620.20
ATTLEBORO	34,734.95	29,218.64	–	1,880.57	362.26	165.70	3,107.78
PEABODY	44,802.95	39,691.00	–	3,466.40	9.75	376.47	1,259.33
WESTFIELD	35,539.66	33,375.23	–	527.20	83.35	195.34	1,358.54
MELROSE	37,241.55	34,536.47	–	1,476.02	–	70.50	1,158.56
GARDNER	22,933.94	20,030.65	–	1,037.89	101.28	976.36	787.76
WOBURN	33,510.47	32,030.53	–	961.14	21.93	39.83	457.04
NEWBURYPORT	36,206.54	33,224.55	234.75	407.03	1,713.94	180.74	445.53
MARLBOROUGH	29,987.73	27,377.54	–	474.24	928.48	270.96	936.51
39 Cities	**$10,205,584.47**	**$9,340,160.06**	**$12,484.89**	**$388,563.19**	**$115,048.81**	**$165,340.66**	**$183,986.86**

TABLE VII. — *Maintenance of Departments* — Continued.

2 C. Fire Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Horses and Care of Same	D Equipment and Repairs	E Hydrant Service	F Fuel and Light	G Maintenance of Buildings and Grounds	H Other Expenses
BOSTON	$3,319,814.80	$2,549,253.31	$10,248.70	$427,009.69	–	$131,271.73	$179,255.91	$22,775.46
WORCESTER	626,370.49	562,055.16	4,302.35	22,428.06	–	12,267.88	15,218.55	10,098.49
SPRINGFIELD	692,980.58	630,276.35	–	30,565.37	–	20,578.18	7,954.72	3,605.96
NEW BEDFORD	453,872.05	420,729.50	–	10,315.33	–	10,217.75	7,672.13	4,937.34
FALL RIVER	424,961.90	369,634.24	–	27,555.56	–	7,847.16	18,636.66	1,288.28
LOWELL	393,391.69	349,082.18	4,114.23	14,638.59	–	11,985.31	9,189.11	4,382.27
CAMBRIDGE	340,984.97	321,015.31	303.93	5,834.39	–	7,897.78	5,231.96	701.60
LYNN	337,319.86	318,161.03	–	9,671.09	–	6,506.99	2,353.03	627.72
LAWRENCE	341,822.28	292,192.90	1,537.42	24,346.54	–	6,105.41	13,928.43	3,711.58
SOMERVILLE	240,241.01	219,963.63	1,243.56	6,718.51	–	7,317.06	3,691.31	1,306.94
BROCKTON	256,670.45	232,443.13	–	13,600.49	–	4,721.18	4,557.49	1,348.16
HOLYOKE	316,159.53	265,255.27	–	14,176.91	$12,664.00	10,669.59	10,565.05	2,828.71
HAVERHILL	184,996.88	150,369.51	–	17,816.08	1,180.37	9,791.92	5,076.32	762.68
MALDEN	160,094.14	141,062.18	–	9,973.23	176.90	4,380.27	2,661.37	1,840.19
QUINCY	176,209.41	136,774.23	–	13,589.57	19,230.00	2,896.78	2,488.67	1,230.16
NEWTON	183,014.60	149,810.34	–	16,944.80	–	5,718.13	9,813.80	727.53
CHELSEA	175,120.85	147,123.51	3,722.59	13,784.39	2,492.00	3,712.83	4,144.74	140.79
SALEM	140,791.22	123,382.53	–	10,298.45	–	4,296.22	2,150.13	663.89
PITTSFIELD	83,157.42	76,279.50	157.47	2,390.66	–	2,619.13	984.03	726.63
FITCHBURG	152,104.59	138,350.35	1,793.38	5,518.28	–	3,237.29	2,586.94	618.35
EVERETT	136,539.93	120,574.04	1,339.14	5,053.37	–	2,587.47	4,819.65	2,166.26
MEDFORD	141,154.46	127,733.54	956.00	6,203.59	–	3,793.93	1,946.25	521.15
TAUNTON	118,030.81	104,108.19	–	4,838.91	–	4,961.21	2,449.02	1,673.48
CHICOPEE	124,429.60	99,488.86	1,309.75	7,762.75	6,489.64	3,067.32	5,657.33	653.95
WALTHAM	78,846.20	66,487.29	–	5,976.23	2,240.00	2,453.37	1,262.32	426.99
REVERE	109,109.29	93,040.23	333.50	8,963.49	–	2,247.47	777.68	3,746.92
GLOUCESTER	76,749.04	59,297.19	220.39	8,259.24	–	4,144.46	3,019.33	1,808.43
BEVERLY	82,134.53	69,564.92	745.60	4,165.51	–	4,905.49	2,318.54	434.47
NORTH ADAMS	52,149.52	45,921.52	740.46	2,077.94	–	1,753.99	1,246.06	409.55
NORTHAMPTON	64,685.91	54,140.86	144.00	5,514.59	–	2,072.27	2,036.49	777.70
LEOMINSTER	69,792.49	42,443.48	2,263.50	5,697.39	14,904.00	2,721.04	1,011.58	751.50
ATTLEBORO	83,160.84	55,792.73	–	5,275.67	15,090.00	2,207.85	1,275.69	3,518.90
PEABODY	84,787.91	55,900.84	1,926.27	10,805.52	3,411.00	3,869.85	7,612.54	1,261.89
WESTFIELD	38,909.94	35,204.73	–	2,219.98	–	806.38	403.32	275.53
MELROSE	44,093.69	33,988.56	57.00	5,704.88	–	1,597.35	1,629.09	1,116.81
GARDNER	32,957.61	25,669.25	–	4,016.10	–	2,037.91	900.15	334.20
WOBURN	42,974.93	36,145.59	211.94	3,997.25	145.50	1,328.39	780.46	365.80
NEWBURYPORT	32,876.26	12,677.58	9,030.48	2,426.07	3,513.60	2,775.54	2,163.63	289.36
MARLBOROUGH	40,144.83	28,613.86	532.09	1,805.28	6,760.00	1,402.37	594.71	436.52
39 Cities	**$10,453,606.51**	**$8,760,007.42**	**$47,233.75**	**$797,939.75**	**$88,297.01**	**$324,772.25**	**$350,064.19**	**$85,292.14**

TABLE VII. — *Maintenance of Departments* — Continued.

2 D, E, F, and G. Militia, Inspection, Forestry, and Other Protection of Persons and Property.

CITIES.	MILITIA		INSPECTION			FORESTRY			OTHER PROTECTION OF PERSONS AND PROPERTY		
	Armories	Rifle Ranges	Buildings	Wires	Sealer of Weights and Measures	Insect Pest Extermination	Planting and Trimming Trees	Forest Fires	Electrical Department	Pound and Dog Officers	Miscellaneous
BOSTON	$14,656.37	$2,355.81	$213,787.94	$88,711.70	$41,595.27	$24,995.35	$11,971.37	–	–	$4,193.85	$12,924.39
WORCESTER	–	2,344.90	12,233.19	8,795.89	17,901.62	7,585.28	16,923.75	–	–	600.00	18.05
SPRINGFIELD	–	1,839.84	33,956.54	1,289.75	8,271.39	6,164.69	29,582.41	–	–	–	125.00
NEW BEDFORD	320.05	734.18	10,306.41	14,999.13	10,222.58	10,174.28	10,162.59	–	–	95.31	1,825.84
FALL RIVER	–	469.13	1,420.67	9,828.37	7,962.78	7,714.35	4,074.07	$245.04	–	1,930.00	10.00
LOWELL	–	2,080.42	7,624.98	4,360.10	8,117.71	7,752.70	2,624.78	–	–	5.00	150.00
CAMBRIDGE	–	316.00	10,070.00	–	8,743.34	6,000.00	10,926.89	–	$38,146.73	257.25	3,018.72
LYNN	–	501.50	–	–	5,882.12	4,484.86	3,724.14	–	23,756.34	1,800.00	1,203.62
LAWRENCE	180.16	1,560.00	5,311.77	2,545.55	5,262.86	4,972.80	–	–	–	2,007.50	2,095.01
SOMERVILLE	–	352.00	1,900.00	–	2,802.10	3,990.02	5,343.49	–	19,804.53	–	1,086.80
BROCKTON	–	53.13	2,690.00	3,934.57	4,328.52	6,797.20	5,430.03	–	–	–	–
HOLYOKE	–	17.74	2,154.67	2,214.38	3,929.40	514.64	4,595.33	655.92	–	–	–
HAVERHILL	–	16.50	2,725.77	2,316.66	1,983.36	8,360.74	5,422.66	–	–	474.37	–
MALDEN	–	483.90	5,757.93	1,800.00	2,537.79	7,001.11	4,850.00	–	–	–	575.78
QUINCY	1,259.07	–	3,065.83	3,962.26	2,696.00	8,925.64	2,972.57	–	–	–	628.26
NEWTON	–	500.00	8,269.89	–	2,846.50	28,441.16	14,736.91	–	–	–	762.58
CHELSEA	–	200.00	4,866.09	–	4,401.67	1,499.75	118.58	–	14,875.37	–	516.78
SALEM	–	200.00	2,162.74	–	2,548.33	4,971.31	12,640.62	–	13,431.65	875.00	–
PITTSFIELD	–	530.00	2,082.44	1,888.84	[1]4,144.46	–	1,971.11	1,777.73	7,769.04	380.00	–
FITCHBURG	–	890.63	–	–	3,999.67	3,161.56	2,705.01	396.20	–	1,825.00	148.70
EVERETT	–	205.00	6,504.58	–	3,098.94	3,228.83	–	–	7,650.02	–	499.25
MEDFORD	2,000.00	602.06	2,652.73	–	1,754.33	3,227.99	3,194.44	–	8,315.66	–	484.74
TAUNTON	–	–	–	–	1,799.05	4,749.54	4,213.53	–	9,074.85	1,852.00	116.00
CHICOPEE	–	–	2,767.65	150.00	3,114.05	401.00	1,154.68	2.00	–	–	50.00
WALTHAM	–	1,376.54	1,910.00	–	2,490.45	7,178.18	14,356.36	–	22,687.89	–	1,007.81
REVERE	–	–	1,965.90	–	1,792.88	1,010.50	3,031.50	–	8,113.31	222.00	354.06
GLOUCESTER	–	311.00	93.39	–	1,831.54	7,018.33	683.70	1,561.79	2,049.96	–	–
BEVERLY	–	–	2,126.33	–	1,897.34	3,633.57	1,250.00	–	8,262.79	334.25	–
NORTH ADAMS	–	–	–	–	2,094.64	–	428.52	–	2,315.51	5.00	–
NORTHAMPTON	–	792.25	1,372.01	1,566.10	1,253.00	14.70	3,362.90	25.25	–	–	120.00
LEOMINSTER	–	–	642.21	1,638.00	1,138.10	5,242.68	4,118.38	–	–	150.00	100.00
ATTLEBORO	–	–	739.25	220.52	1,279.15	668.75	2,668.67	–	–	500.00	90.00
PEABODY	–	–	1,273.70	2,036.86	1,860.01	7,081.91	6,777.50	1,022.33	–	973.86	–
WESTFIELD	–	1,003.17	1,257.88	–	1,075.09	1,295.36	1,729.90	–	–	–	–
MELROSE	–	–	644.50	1,849.94	1,014.87	4,197.61	5,264.66	–	–	59.00	259.98
GARDNER	–	–	1,000.00	2,354.53	1,484.79	1,738.00	1,942.45	270.96	–	–	5.00
WOBURN	–	283.22	–	500.00	960.62	3,606.53	–	–	–	–	197.60
NEWBURYPORT	–	–	226.35	–	935.68	3,431.60	2,317.02	–	400.00	–	4.50
MARLBOROUGH	–	399.86	531.75	597.15	1,655.52	6,224.15	2,758.19	69.50	–	–	–
39 Cities	**$18,415.65**	**$20,418.78**	**$356,095.09**	**$157,560.30**	**$182,707.52**	**$217,456.67**	**$210,028.71**	**$6,026.72**	**$186,653.65**	**$18,539.39**	**$28,378.47**

[1] Includes inspection of oil and petroleum.

TABLE VII. — *Maintenance of Departments* — Continued.

3. Health and Sanitation.

CITIES.	Population of 1920	A TOTAL EXPENSES	B Health	C Sanitation	D Other Health and Sanitation
BOSTON	748,060	$4,453,203.33	$978,143.36	$3,432,752.85	$42,307.12
WORCESTER	179,754	599,156.34	237,854.51	350,245.82	11,056.01
SPRINGFIELD	129,614	530,495.06	129,578.92	385,905.39	15,010.75
NEW BEDFORD	121,217	748,885.40	215,406.92	529,848.18	3,630.30
FALL RIVER	120,485	433,605.10	245,298.46	183,405.14	4,901.50
LOWELL	112,759	411,273.67	139,808.50	259,014.48	12,450.69
CAMBRIDGE	109,694	663,971.23	165,228.34	495,743.68	2,999.21
LYNN	99,148	335,676.66	112,157.38	221,666.91	1,852.37
LAWRENCE	94,270	456,957.96	124,185.61	325,772.67	6,999.68
SOMERVILLE	93,091	334,329.29	55,659.36	278,669.93	–
BROCKTON	66,254	294,370.39	85,456.89	199,221.26	9,692.24
HOLYOKE	60,203	296,540.79	129,107.95	151,862.95	15,569.89
HAVERHILL	53,884	175,476.84	81,723.62	93,753.22	–
MALDEN	49,103	197,752.43	41,479.38	153,823.19	2,449.86
QUINCY	47,876	237,911.25	82,276.89	151,695.55	3,938.81
NEWTON	46,054	240,055.73	42,673.17	197,382.56	–
CHELSEA	43,184	112,823.75	25,065.78	87,696.90	61.07
SALEM	42,529	180,631.93	38,225.45	141,033.13	1,373.35
PITTSFIELD	41,763	87,635.37	32,900.01	54,735.36	–
FITCHBURG	41,029	121,820.14	46,010.83	74,613.31	1,196.00
EVERETT	40,120	102,306.04	24,048.43	78,257.61	–
MEDFORD	39,038	130,910.99	20,256.78	110,254.21	400.00
TAUNTON	37,137	95,557.24	44,241.20	48,827.27	2,488.77
CHICOPEE	36,214	78,036.18	30,418.07	47,618.11	–
WALTHAM	30,915	112,250.90	26,876.15	85,374.75	–
REVERE	28,823	86,828.08	17,763.83	69,064.25	–
GLOUCESTER	22,947	53,203.80	34,389.58	18,814.22	–
BEVERLY	22,561	71,859.28	40,681.31	30,761.97	416.00
NORTH ADAMS	22,282	33,541.90	15,786.37	17,755.53	–
NORTHAMPTON	21,951	41,528.16	27,606.89	13,921.27	–
LEOMINSTER	19,744	18,932.58	14,162.34	4,770.24	–
ATTLEBORO	19,731	49,003.41	33,235.03	15,598.82	169.56
PEABODY	19,552	79,899.29	20,395.67	59,378.62	125.00
WESTFIELD	18,604	30,319.77	13,647.88	15,883.96	787.93
MELROSE	18,204	71,661.69	10,708.89	57,917.28	3,035.52
GARDNER	16,971	51,899.42	25,119.53	26,779.89	–
WOBURN	16,574	27,453.12	11,696.90	15,756.22	–
NEWBURYPORT	15,618	23,829.61	8,588.69	15,240.92	–
MARLBOROUGH	15,028	23,512.75	7,876.47	15,636.28	–
39 Cities	**2,761,985**	**$12,095,106.87**	**$3,435,741.34**	**$8,516,453.90**	**$142,911.63**

TABLE VII. — *Maintenance of Departments* — Continued.

3 B. Health.

CITIES.	A	B	C	D	E	F. INSPECTION		
	TOTAL EXPENSES	General Expenses	Quarantine and Contagious Disease Hospitals	Tuberculosis	Vital Statistics	School Children	Animals and Meat and Provisions	Milk and Vinegar
BOSTON	$978,143.36	$200,148.81	$14,281.48	$442,973.17	$59,815.21	$178,266.84	$65,668.14	$16,989.71
WORCESTER	237,854.51	36,925.97	77,779.29	86,946.16	2,581.85	24,274.89	4,977.28	4,369.07
SPRINGFIELD	129,578.92	30,476.69	22,109.65	35,382.37	2,097.75	30,934.90	1,700.00	6,877.56
NEW BEDFORD	215,406.92	68,291.21	25,377.44	76,523.20	2,666.05	37,537.02	[1] 5,012.00	–
FALL RIVER	245,298.46	43,134.12	60,565.27	120,249.08	2,330.25	11,122.04	4,462.50	3,435.20
LOWELL	139,808.50	28,975.42	22,181.54	57,632.89	2,502.65	21,281.91	1,804.03	5,430.06
CAMBRIDGE	165,228.34	37,143.14	34,044.62	59,073.48	921.00	24,133.23	5,994.96	3,917.91
LYNN	112,157.38	16,499.59	33,218.50	47,692.75	835.50	9,091.61	1,375.00	3,444.43
LAWRENCE	124,185.61	44,140.68	7,844.20	55,017.51	4,314.60	7,088.21	2,230.66	3,549.75
SOMERVILLE	55,659.36	12,736.92	[2] 30,649.09	–	1,002.17	3,972.06	2,280.36	5,018.76
BROCKTON	85,456.89	18,155.28	8,476.42	41,073.90	1,078.70	9,512.64	4,568.27	2,591.68
HOLYOKE	129,107.95	44,242.39	36,077.77	34,790.23	1,048.69	6,948.70	2,318.86	3,681.31
HAVERHILL	81,723.62	11,956.38	28,716.05	28,123.91	830.05	9,692.85	1,065.00	1,339.38
MALDEN	41,479.38	4,681.11	21,688.39	7,800.79	498.60	5,399.65	[1] 1,410.84	–
QUINCY	82,276.89	14,241.92	11,429.00	41,346.83	689.77	11,828.92	706.00	2,034.45
NEWTON	42,673.17	10,641.30	11,840.67	6,093.05	661.25	12,181.74	250.00	1,005.16
CHELSEA	25,065.78	8,800.77	3,846.64	6,086.61	787.50	3,811.02	722.25	1,010.99
SALEM	38,225.45	4,859.73	16,303.17	11,134.26	961.65	2,366.64	[1] 2,600.00	–
PITTSFIELD	32,900.01	9,549.94	3,691.78	8,721.57	788.50	5,849.66	1,961.19	2,337.37
FITCHBURG	46,010.83	10,562.45	3,024.34	20,736.08	766.92	7,671.89	2,805.00	444.15
EVERETT	24,048.43	6,472.77	3,983.43	3,993.34	451.50	7,374.69	200.00	1,572.70
MEDFORD	20,256.78	6,216.54	5,767.46	58.28	1,600.00	5,764.50	350.00	500.00
TAUNTON	44,241.20	3,456.06	1,842.76	32,066.06	476.35	3,499.97	1,300.00	1,600.00
CHICOPEE	30,418.07	5,779.90	3,068.10	14,871.20	299.75	4,821.75	1,076.00	501.37
WALTHAM	26,876.15	6,302.17	10,697.17	3,173.12	528.00	3,799.76	900.00	1,475.93
REVERE	17,763.83	7,415.86	2,888.58	4,009.64	349.75	2,800.00	–	300.00
GLOUCESTER	34,389.58	2,421.33	287.43	26,359.62	402.25	3,624.73	[1] 1,294.22	–
BEVERLY	40,681.31	9,030.73	2,588.27	19,499.51	246.29	6,808.76	296.00	2,211.75
NORTH ADAMS	15,786.37	5,879.84	1,004.49	2,500.60	384.54	3,542.68	1,724.65	749.57
NORTHAMPTON	27,606.89	5,104.96	10,293.67	6,188.92	355.10	4,218.14	944.38	501.72
LEOMINSTER	14,162.34	6,715.89	613.03	1,999.66	125.50	2,700.00	1,591.66	416.60
ATTLEBORO	33,235.03	2,502.92	141.60	25,308.11	296.90	3,335.50	900.00	750.00
PEABODY	20,395.67	3,612.11	–	11,135.69	397.28	2,412.50	1,638.09	1,200.00
WESTFIELD	13,647.88	3,491.46	277.87	5,773.04	263.00	2,592.51	1,050.00	200.00
MELROSE	10,708.89	4,308.90	3,114.98	971.45	187.06	1,348.50	278.00	500.00
GARDNER	25,119.53	4,768.68	8,790.19	2,697.03	182.60	6,710.87	1,000.00	970.16
WOBURN	11,696.90	4,523.75	1,300.65	2,231.81	284.15	2,402.54	650.00	304.00
NEWBURYPORT	8,588.69	1,815.44	–	3,569.25	130.50	1,502.50	850.00	721.00
MARLBOROUGH	7,876.47	1,867.75	206.99	2,616.04	285.00	2,100.69	600.00	200.00
39 Cities	**$3,435,741.34**	**$747,850.88**	**$530,011.98**	**$1,356,420.21**	**$94,424.18**	**$494,327.01**	**$130,555.34**	**$82,151.74**

[1] Includes inspection of milk and vinegar.

[2] Includes tuberculosis.

TABLE VII. — *Maintenance of Departments* — Continued.

3 C. Sanitation.

CITIES.	A TOTAL EXPENSES	B Sewer Maintenance and Operation	C Metropolitan Sewer Maintenance	D Refuse and Garbage Disposal	E Street Cleaning
BOSTON	$3,432,752.85	$475,106.25	$164,947.90	$1,884,989.42	$907,709.28
WORCESTER	350,245.82	108,935.55	–	149,167.70	92,142.57
SPRINGFIELD	385,905.39	44,164.04	–	231,661.64	110,079.71
NEW BEDFORD	529,848.18	77,548.94	–	281,437.43	170,861.81
FALL RIVER	183,405.14	2,480.90	–	129,072.75	51,851.49
LOWELL	259,014.48	8,516.52	–	152,815.82	97,682.14
CAMBRIDGE	495,743.68	28,018.07	63,076.25	277,029.59	127,619.77
LYNN	221,666.91	30,293.81	–	153,326.95	38,046.15
LAWRENCE	325,772.67	19,971.57	–	255,805.27	49,995.83
SOMERVILLE	278,669.93	10,868.48	53,537.71	179,676.44	34,587.30
BROCKTON	199,221.26	81,836.25	–	89,823.07	27,561.94
HOLYOKE	151,862.95	4,583.08	–	109,530.56	37,749.31
HAVERHILL	93,753.22	4,528.18	–	60,568.25	28,656.79
MALDEN	153,823.19	6,539.87	28,221.15	97,070.40	21,991.77
QUINCY	151,695.55	35,221.15	19,531.57	75,309.61	21,633.22
NEWTON	197,382.56	33,729.05	18,791.59	101,410.99	43,450.93
CHELSEA	87,696.90	5,999.85	24,814.53	34,750.00	22,132.52
SALEM	141,033.13	63,853.09	–	52,774.93	24,405.11
PITTSFIELD	54,735.36	32,014.15	–	6,696.04	16,025.17
FITCHBURG	74,613.31	19,735.67	–	27,604.54	27,273.10
EVERETT	78,257.61	6,111.12	23,057.44	34,491.55	14,597.50
MEDFORD	110,254.21	3,586.98	22,447.83	62,862.33	21,357.07
TAUNTON	48,827.27	14,620.24	–	12,758.63	21,448.40
CHICOPEE	47,618.11	5,931.09	–	28,062.89	13,624.13
WALTHAM	85,374.75	15,853.36	12,618.60	40,219.42	16,683.37
REVERE	69,064.25	17,109.86	16,566.93	28,350.64	7,036.82
GLOUCESTER	18,814.22	4,954.68	–	5,698.35	8,161.19
BEVERLY	30,761.97	4,314.32	–	14,518.04	11,929.61
NORTH ADAMS	17,755.53	3,914.37	–	5,198.00	8,643.16
NORTHAMPTON	13,921.27	5,643.17	–	2,629.28	5,648.82
LEOMINSTER	4,770.24	407.04	–	2,684.35	1,678.85
ATTLEBORO	15,598.82	3,631.02	–	2,400.60	9,567.20
PEABODY	59,378.62	47,535.78	–	4,454.39	7,388.45
WESTFIELD	15,883.96	4,835.38	–	1,816.25	9,232.33
MELROSE	57,917.28	13,753.90	10,470.87	27,027.48	6,665.03
GARDNER	26,779.89	19,946.57	–	5,633.32	1,200.00
WOBURN	15,756.22	3,114.61	9,538.53	782.50	2,320.58
NEWBURYPORT	15,240.92	694.03	–	10,660.61	3,886.28
MARLBOROUGH	15,636.28	9,399.03	–	3,377.15	2,860.10
39 Cities	**$8,516,453.90**	**$1,279,301.02**	**$467,620.90**	**$4,644,147.18**	**$2,125,384.80**

TABLE VII. — *Maintenance of Departments* — Continued.

4. Highways.

CITIES.	Population of 1920	A TOTAL EXPENSES	B General Administration	C General Highway Expenditures	D Sidewalks and Curbing	E Snow and Ice Removal	F Sprinkling	G Lighting	H Other Expenses
BOSTON	748,060	$3,886,377.21	$163,714.17	$2,329,942.53	$151,841.28	$364,713.64	$108,842.33	$746,831.63	$20,491.63
WORCESTER	179,754	911,051.98	18,270.36	420,050.05	15,058.25	110,008.34	109,716.75	232,811.65	5,136.58
SPRINGFIELD	129,614	881,253.00	35,220.25	471,927.58	10,828.96	152,723.29	41,618.00	159,473.23	9,461.69
NEW BEDFORD	121,217	466,876.88	25,196.55	225,986.29	49,135.86	38,384.71	167.72	116,570.96	11,434.79
FALL RIVER	120,485	483,464.67	15,411.90	238,595.40	14,409.92	25,639.02	60,803.97	126,690.66	1,913.80
LOWELL	112,759	488,502.37	8,437.30	206,239.95	7,480.47	96,279.01	32,600.00	135,999.57	1,466.07
CAMBRIDGE	109,694	371,180.84	9,344.50	244,872.76	1,140.75	23,400.00	7,633.54	83,336.63	1,452.66
LYNN	99,148	323,958.59	8,659.30	87,261.90	27,467.01	95,016.74	37,505.54	67,698.10	350.00
LAWRENCE	94,270	381,407.42	3,894.89	172,225.72	10,276.42	93,201.04	7,202.25	94,607.10	–
SOMERVILLE	93,091	191,442.97	6,754.76	52,644.88	8,546.48	14,068.45	34,399.10	74,496.27	533.03
BROCKTON	66,254	200,166.93	8,815.49	80,240.47	12,000.00	26,879.45	4,759.68	63,639.04	3,832.80
HOLYOKE	60,203	263,374.73	3,040.42	132,962.53	4,576.06	71,069.47	6,462.63	40,066.27	5,197.35
HAVERHILL	53,884	226,919.85	5,313.41	109,542.10	10,503.35	34,605.08	13,856.14	52,260.56	839.21
MALDEN	49,103	173,930.60	11,336.71	57,919.92	2,046.42	16,768.85	37,982.74	45,097.72	2,778.24
QUINCY	47,876	269,157.92	2,594.36	136,181.27	5,180.28	33,912.43	37,878.53	50,204.69	3,206.36
NEWTON	46,054	475,904.65	12,473.19	241,732.81	18,574.14	67,633.05	45,334.05	81,362.24	8,795.17
CHELSEA	43,184	120,608.17	914.40	52,826.04	1,383.92	8,264.09	8,375.22	47,783.53	1,060.97
SALEM	42,529	195,440.21	8,578.69	89,385.10	17,737.21	26,344.70	10,841.24	40,451.41	2,101.86
PITTSFIELD	41,763	182,966.67	2,666.41	76,060.77	6,734.23	24,130.86	19,116.40	53,505.30	752.70
FITCHBURG	41,029	200,212.74	[1] –	94,891.93	7,962.94	38,540.65	7,652.61	50,591.82	572.79
EVERETT	40,120	102,244.74	2,579.26	35,858.65	4,591.04	15,626.01	12,707.60	30,882.18	–
MEDFORD	39,038	111,062.80	4,792.82	42,759.12	9,486.48	13,715.03	12,498.25	27,258.97	552.13
TAUNTON	37,137	126,230.53	3,518.41	66,835.45	6,944.19	13,317.19	3,276.57	31,000.00	1,338.72
CHICOPEE	36,214	151,371.30	5,025.51	63,795.55	8,079.83	39,992.18	5,299.98	27,623.70	1,554.55
WALTHAM	30,915	138,558.80	4,612.65	64,377.81	1,419.93	17,956.82	12,937.54	35,480.43	1,773.62
REVERE	28,823	66,360.83	2,606.98	38,155.73	1,121.19	4,100.00	–	20,376.93	–
GLOUCESTER	22,947	123,428.99	2,859.94	50,186.94	3,630.37	29,000.00	7,000.00	29,862.54	889.20
BEVERLY	22,561	152,181.80	183.80	65,515.72	2,918.71	20,099.45	9,200.00	53,139.23	1,124.89
NORTH ADAMS	22,282	78,896.97	[1] –	33,022.78	5,539.94	5,534.76	6,962.56	27,836.93	–
NORTHAMPTON	21,951	87,117.15	3,743.41	32,269.99	6,211.58	18,498.42	3,360.72	21,733.72	1,299.31
LEOMINSTER	19,744	89,289.26	2,767.31	51,360.04	3,645.05	11,687.02	5,204.08	14,288.36	337.40
ATTLEBORO	19,731	80,211.95	[1] –	35,114.58	4,706.27	6,335.96	12,001.06	21,775.59	278.49
PEABODY	19,552	76,635.27	3,135.88	37,060.20	1,860.66	21,560.15	3,415.53	9,110.49	492.36
WESTFIELD	18,604	91,311.10	4,203.78	42,649.18	4,864.04	18,850.84	6,910.74	13,000.00	832.52
MELROSE	18,204	87,076.99	3,029.99	39,017.82	3,739.07	13,240.06	2,721.21	24,740.77	588.07
GARDNER	16,971	122,250.83	4,629.88	73,504.98	1,000.00	17,062.42	9,000.00	17,053.55	–
WOBURN	16,574	56,746.16	[1] –	29,129.88	139.29	6,483.28	–	20,760.82	232.89
NEWBURYPORT	15,618	52,145.47	2,446.33	21,755.42	1,164.52	4,302.76	3,494.12	17,471.61	1,510.71
MARLBOROUGH	15,028	69,116.47	3,790.00	30,710.45	450.74	12,270.06	–	21,895.22	–
39 Cities	**2,761,985**	**$12,556,435.81**	**$404,563.01**	**$6,374,570.29**	**$454,396.85**	**$1,651,215.28**	**$748,738.40**	**$2,828,769.42**	**$94,182.56**

[1] Included in Board of Public Works.

TABLE VII. — *Maintenance of Departments* — Continued.

5. Charities.

CITIES.	Population of 1920	A TOTAL EXPENSES	B General Administration	C Almshouse	D Outside Relief by City	E Relief given by Other Cities and Towns	F. MOTHERS' AID: By City	F. MOTHERS' AID: By Other Cities and Towns	G Municipal General Hospitals	H Other Expenses
BOSTON	748,060	$3,609,331.68	$134,100.19	$409,743.42	$592,998.87	$27,889.54	$700,529.41	$21,502.33	$1,488,456.92	[1] $234,111.00
WORCESTER	179,754	774,320.68	15,774.30	57,202.20	144,897.20	2,425.66	78,736.67	–	475,284.65	–
SPRINGFIELD	129,614	184,670.41	17,193.64	75,763.02	62,984.96	2,614.71	24,768.15	1,345.93	–	–
NEW BEDFORD	121,217	332,433.89	19,409.14	80,396.82	152,572.68	8,138.08	71,113.49	803.68	–	–
FALL RIVER	120,485	343,615.59	12,606.15	72,654.23	104,976.30	4,588.63	37,275.00	1,003.57	110,511.71	–
LOWELL	112,759	318,599.89	5,553.73	149,452.96	66,211.38	4,587.89	88,499.46	4,294.47	–	–
CAMBRIDGE	109,694	373,649.86	12,063.09	40,182.46	91,037.33	10,872.90	90,879.55	4,788.37	123,826.16	–
LYNN	99,148	227,433.49	9,753.99	27,761.37	137,042.53	7,081.82	43,038.82	2,754.96	–	–
LAWRENCE	94,270	224,422.60	6,539.49	119,819.24	52,124.00	4,533.14	41,216.00	190.73	–	–
SOMERVILLE	93,091	108,524.25	4,852.00	19,994.58	39,700.06	3,749.82	36,082.00	4,145.79	–	–
BROCKTON	66,254	164,185.45	5,214.68	38,157.21	84,168.32	3,591.02	28,368.56	1,190.99	–	3,494.67
HOLYOKE	60,203	163,046.67	7,615.56	60,224.83	71,837.98	868.30	21,973.53	526.47	–	–
HAVERHILL	53,884	254,233.80	4,920.15	38,749.69	41,586.37	1,000.74	29,849.92	1,710.10	136,416.83	–
MALDEN	49,103	93,437.99	4,353.70	14,607.36	27,843.80	3,625.45	42,613.00	394.68	–	–
QUINCY	47,876	164,418.52	4,327.07	11,844.88	23,805.89	3,004.87	17,501.93	3,646.62	100,287.26	–
NEWTON	46,054	60,522.82	4,565.61	12,080.03	16,547.44	2,068.55	23,691.99	1,200.87	–	368.33
CHELSEA	43,184	133,279.15	6,108.05	–	79,516.82	5,302.68	40,053.13	2,298.47	–	–
SALEM	42,529	132,603.85	3,966.10	23,017.99	70,280.86	4,762.28	28,487.97	1,023.89	–	1,064.76
PITTSFIELD	41,763	38,150.00	4,380.94	10,200.00	15,098.97	944.72	6,968.05	557.32	–	–
FITCHBURG	41,029	203,465.52	4,521.41	18,389.70	38,186.60	2,018.11	24,459.85	1,169.84	114,720.01	–
EVERETT	40,120	81,262.17	3,982.30	–	43,974.48	1,935.19	28,562.63	779.20	2,028.37	–
MEDFORD	39,038	53,679.86	2,386.44	16,808.99	21,159.68	518.85	12,369.03	436.87	–	–
TAUNTON	37,137	72,483.97	2,074.71	22,890.63	24,613.86	1,863.38	19,152.00	1,889.39	–	–
CHICOPEE	36,214	71,806.73	4,462.42	16,147.53	38,132.49	396.38	12,394.97	272.94	–	–
WALTHAM	30,915	61,827.45	1,858.82	7,861.41	19,756.87	1,260.25	30,126.82	963.28	–	–
REVERE	28,823	44,443.37	3,197.74	–	22,086.78	2,018.52	14,691.18	2,449.15	–	–
GLOUCESTER	22,947	91,418.56	2,636.81	19,611.40	45,684.19	3,065.45	13,326.84	536.00	–	6,557.87
BEVERLY	22,561	71,972.97	3,541.61	14,180.58	37,886.77	2,111.46	13,930.50	322.05	–	–
NORTH ADAMS	22,282	29,597.04	2,486.99	9,768.78	13,758.35	818.91	2,151.98	612.03	–	–
NORTHAMPTON	21,951	28,017.06	3,775.62	7,255.98	11,058.78	698.35	4,866.00	362.33	–	–
LEOMINSTER	19,744	26,229.72	2,299.13	10,405.98	8,422.49	1,366.85	3,735.27	–	–	–
ATTLEBORO	19,731	45,872.99	3,569.12	4,991.27	10,593.54	140.93	12,129.41	462.33	13,986.39	–
PEABODY	19,552	53,206.25	3,931.79	12,188.90	21,419.23	2,404.66	12,674.96	586.71	–	–
WESTFIELD	18,604	35,984.39	3,292.26	11,709.79	12,396.81	2,793.72	5,791.81	–	–	–
MELROSE	18,204	18,509.46	1,306.05	–	7,563.57	4,324.37	3,566.46	1,749.01	–	–
GARDNER	16,971	33,389.28	1,991.33	9,626.33	11,591.31	1,792.26	8,388.05	–	–	–
WOBURN	16,574	39,095.11	2,118.37	4,214.48	22,048.73	1,436.28	7,858.50	1,418.75	–	–
NEWBURYPORT	15,618	33,374.89	1,122.09	12,697.97	11,856.89	2,388.94	4,943.00	366.00	–	–
MARLBOROUGH	15,028	20,353.57	1,698.29	9,599.05	4,558.36	1,051.36	3,446.51	–	–	–
39 Cities	**2,761,985**	**$8,816,870.95**	**$339,550.88**	**$1,470,201.06**	**$2,301,981.54**	**$136,055.02**	**$1,690,212.40**	**$67,755.12**	**$2,565,518.30**	**$245,596.63**

[1] Includes the following expenses: Children's Institutions Department, $156,759.46; Suffolk School for Boys, $1,918.06; Steamers Michael J. Perkins and Geo. A. Hibbard, $73,358.16; Children's excursions, $2,075.32.

TABLE VII. — *Maintenance of Departments* — Continued.

6. Soldiers' Benefits.

CITIES.	Population of 1920	A TOTAL EXPENSES	B General Administration	C State Aid	D Military Aid	E Soldiers' Burials	F Soldiers' Relief
BOSTON	748,060	$336,275.31	$59,392.06	$39,644.00	$39,500.00	$2,461.75	$195,277.50
WORCESTER	179,754	30,733.86	832.13	10,190.00	4,738.50	120.00	14,853.23
SPRINGFIELD	129,614	35,627.68	3,268.51	6,768.00	3,055.00	178.50	22,357.67
NEW BEDFORD	121,217	51,731.77	4,773.78	5,880.00	2,882.00	445.20	37,750.79
FALL RIVER	120,485	34,484.53	1,178.83	3,289.00	5,285.50	1,200.05	23,531.15
LOWELL	112,759	36,332.05	4,226.66	5,481.00	5,360.00	1,455.40	19,808.99
CAMBRIDGE	109,694	69,885.74	7,046.93	5,860.00	7,193.00	149.12	49,636.69
LYNN	99,148	46,373.19	5,112.15	12,876.00	4,778.50	1,542.61	22,063.93
LAWRENCE	94,270	21,159.45	400.00	2,110.00	2,072.00	1,367.25	15,210.20
SOMERVILLE	93,091	34,691.13	1,319.76	7,291.00	2,875.00	758.82	22,446.55
BROCKTON	66,254	24,149.97	325.00	6,741.50	3,974.50	608.50	12,500.47
HOLYOKE	60,203	6,231.73	600.00	1,248.00	90.00	60.00	4,233.73
HAVERHILL	53,884	18,622.62	1,193.38	5,190.00	632.00	120.00	11,487.24
MALDEN	49,103	19,100.44	1,564.94	4,816.00	1,790.00	683.75	10,245.75
QUINCY	47,876	9,690.37	–	2,405.00	321.00	277.40	6,686.97
NEWTON	46,054	8,753.00	–	1,966.00	822.00	–	5,965.00
CHELSEA	43,184	31,450.51	1,634.41	1,824.00	1,038.00	1,236.10	25,718.00
SALEM	42,529	30,643.17	816.65	5,946.00	1,380.00	160.04	22,340.48
PITTSFIELD	41,763	9,745.00	–	2,767.00	–	37.00	6,941.00
FITCHBURG	41,029	16,389.41	825.51	1,944.00	1,353.50	74.00	12,192.40
EVERETT	40,120	15,424.74	–	2,310.00	1,077.00	180.00	11,857.74
MEDFORD	39,038	12,457.96	350.00	2,684.00	152.00	–	9,271.96
TAUNTON	37,137	9,735.59	300.00	3,024.00	765.00	601.00	5,045.59
CHICOPEE	36,214	4,351.70	11.50	288.00	695.00	–	3,357.20
WALTHAM	30,915	11,927.55	25.05	1,924.00	490.00	384.25	9,104.25
REVERE	28,823	11,106.00	674.00	1,854.00	770.00	60.00	7,748.00
GLOUCESTER	22,947	29,586.19	882.74	3,338.00	3,513.50	–	21,851.95
BEVERLY	22,561	13,313.55	–	4,440.00	660.00	9.50	8,204.05
NORTH ADAMS	22,282	3,080.80	–	1,121.00	528.50	225.20	1,206.10
NORTHAMPTON	21,951	3,670.73	150.00	1,302.00	–	180.00	2,038.73
LEOMINSTER	19,744	4,716.00	307.00	1,530.00	451.00	–	2,428.00
ATTLEBORO	19,731	3,926.26	219.11	1,184.00	84.00	–	2,439.15
PEABODY	19,552	9,383.63	1,750.00	1,872.00	863.50	–	4,898.13
WESTFIELD	18,604	3,763.00	–	2,730.00	295.00	60.00	678.00
MELROSE	18,204	7,719.73	597.37	1,838.00	582.00	60.00	4,642.36
GARDNER	16,971	3,781.85	120.32	879.00	375.00	33.75	2,373.78
WOBURN	16,574	6,357.20	–	788.00	980.00	–	4,589.20
NEWBURYPORT	15,618	10,729.61	403.41	4,554.00	330.00	293.50	5,148.70
MARLBOROUGH	15,028	7,236.02	9.00	2,500.00	1,490.00	218.00	3,019.02
39 Cities	**2,761,985**	**$1,044,339.04**	**$100,310.20**	**$174,396.50**	**$103,242.00**	**$15,240.69**	**$651,149.65**

TABLE VII. — *Maintenance of Departments* — Continued.

7. *Schools.*

CITIES.	Population of 1920	A	B. GENERAL EXPENSES			C	D	E
		TOTAL EXPENSES	Administrative Salaries	Other General Salaries	Other General Expenses	Teachers' Salaries	Text Books and Supplies	Tuition
BOSTON	748,060	$12,531,906.61	$40,000.00	$201,394.26	$50,507.95	$8,809,303.95	$568,298.56	$33,810.29
WORCESTER	179,754	2,810,129.69	17,301.45	37,974.61	8,583.92	2,128,520.10	163,906.09	–
SPRINGFIELD	129,614	2,571,216.58	6,599.97	28,767.12	9,394.86	1,883,188.79	136,307.29	3,883.24
NEW BEDFORD	121,217	1,653,089.63	15,698.71	23,189.33	9,931.15	1,258,338.09	84,053.08	10.08
FALL RIVER	120,485	1,666,488.02	9,104.66	21,135.71	6,632.20	1,217,672.27	98,584.02	20.00
LOWELL	112,759	1,402,100.58	5,000.00	22,254.79	7,307.74	945,976.14	63,144.97	–
CAMBRIDGE	109,694	1,451,037.92	12,100.00	28,396.25	10,853.75	1,138,066.94	61,320.59	8,974.97
LYNN	99,148	1,139,084.55	9,373.92	12,3 5.54	4,447.87	812,619.83	68,122.35	469.86
LAWRENCE	94,270	1,058,551.81	5,100.00	16,279.52	1,920.88	775,094.83	35,105.43	1,317.54
SOMERVILLE	93,091	984,397.38	5,000.00	9,359.99	2,559.98	745,072.72	33,153.89	7,590.64
BROCKTON	66,254	852,306.91	5,520.00	5,721.75	3,544.49	628,656.66	58,839.67	533.02
HOLYOKE	60,203	853,899.97	8,283.36	13,476.38	3,585.27	598,842.95	35,477.47	52.04
HAVERHILL	53,884	634,234.61	6,000.00	4,850.38	3,392.82	446,221.14	27,496.75	126.15
MALDEN	49,103	558,286.46	5,000.02	4,964.68	2,976.52	420,193.72	30,906.93	2,575.11
QUINCY	47,876	729,539.27	5,500.00	5,289.00	4,245.27	568,530.00	47,165.39	3,586.28
NEWTON	46,054	1,004,774.36	13,700.00	16,116.66	5,907.60	728,231.20	45,401.23	1,197.12
CHELSEA	43,184	571,502.10	4,000.00	4,250.00	1,386.40	423,350.14	28,918.63	3,352.90
SALEM	42,529	463,420.12	4,200.00	8,305.36	931.72	331,631.86	21,539.97	1 168.26
PITTSFIELD	41,763	594,999.82	5,500.00	4,766.16	3,381.16	449,101.22	23,308.57	712.00
FITCHBURG	41,029	500,816.72	4,500.00	8,138.67	2,571.14	377,762.06	27,157.56	657.11
EVERETT	40,120	590,360.21	6,500.00	4,146.49	1,244.47	444,986.58	34,435.22	5,737.60
MEDFORD	39,038	561,591.76	4,999.99	8,669.80	2,429.51	419,127.69	27,695.55	4,843.39
TAUNTON	37,137	416,344.03	4,263.30	4,052.23	2,070.57	299,045.90	22,509.61	798.10
CHICOPEE	36,214	444,211.81	5,000.00	5,655.68	2,262.79	301,086.70	17,725.20	6,228.42
WALTHAM	30,915	341,869.57	3,500.00	4,657.59	2,518.56	241,676.19	15,794.79	4,208.70
REVERE	28,823	506,849.23	4,750.00	7,139.50	4,419.50	379,290.59	27,903.18	5,456.32
GLOUCESTER	22,947	338,717.77	4,800.27	4,233.60	2,270.82	233,1 0.48	14,950.27	–
BEVERLY	22,561	395,224.62	3,950.00	7,264.36	1,366.45	296,867.80	21,999.93	99.20
NORTH ADAMS	22,282	264,904.50	4,450.00	2,640.50	1,703.78	193,752.68	10,663.86	41.08
NORTHAMPTON	21,951	304,950.66	4,500.00	2,871.00	1,426.50	221,914.61	17,438.17	528.78
LEOMINSTER	19,744	223,867.01	3,800.00	3,229.80	1,848.36	147,828.47	12,011.81	3,346.49
ATTLEBORO	19,731	285,847.59	3,666.67	4,290.39	1,869.98	211,092.56	8,898.70	551.28
PEABODY	19,552	267,036.98	3,499.92	2,704.20	1,094.94	176,387.36	15,725.47	546.59
WESTFIELD	18,604	268,810.56	3,425.04	3,650.00	2,420.97	200,444.40	11,011.41	340.20
MELROSE	18,204	260,520.13	4,650.00	2,344.38	2,171.57	187,020.30	14,578.41	2,783.99
GARDNER	16,971	185,539.27	4,000.00	1,448.50	1,184.60	129,711.68	13,016.88	2,522.00
WOBURN	16,574	199,898.75	3,637.50	2,118.26	903.75	145,443.08	7,451.01	1,595.45
NEWBURYPORT	15,618	127,805.80	2,583.33	2,016.73	1,087.65	90,719.56	7,320.26	–
MARLBOROUGH	15,028	140,302.16	3,400.00	2,650.00	378.56	100,955.62	6,527.06	1,253.60
39 Cities	**2,761,985**	**$40,156,435.52**	**$266,858.11**	**$552,719.17**	**$178,736.02**	**$29,106,886.86**	**$1,965,865.23**	**$110,917.80**

TABLE VII. — *Maintenance of Departments* — Continued.

7. *Schools* — Concluded.

CITIES.	F Transportation	G Support of Truants	H Janitors' Services	I Fuel and Light	J Maintenance of Buildings and Grounds	K Furniture and Furnishings	L Rent	M Other Expenses
BOSTON	$16,265.96	$22,959.47	$618,938.36	$545,407.21	$1,234,684.79	$289,759.25	$65,012.89	$35,563.67
WORCESTER	2,280.00	3,441.29	156,619.75	128,814.23	137,396.63	14,018.92	4,873.33	6,399.37
SPRINGFIELD	7,089.20	1,262.90	179,845.13	155,480.87	86,626.48	22,597.53	–	50,173.20
NEW BEDFORD	5,496.18	265.18	102,548.73	56,881.67	69,433.15	9,571.87	4,676.00	12,996.41
FALL RIVER	10,683.22	1,279.02	119,859.04	69,706.19	85,161.32	3,343.10	8,390.00	14,917.27
LOWELL	1,650.00	1,393.71	146,838.98	70,802.08	89,350.27	12,439.66	60.00	35,882.24
CAMBRIDGE	956.80	235.99	87,902.15	41,093.71	40,650.40	1,951.63	–	18,534.74
LYNN	1,250.00	3,745.36	87,487.85	52,902.83	69,091.23	–	–	17,267.91
LAWRENCE	–	2,163.00	83,350.69	46,904.49	78,431.50	1,182.77	2,949.50	8,751.66
SOMERVILLE	–	1,006.56	58,294.08	61,545.04	51,413.24	5,452.59	–	3,948.65
BROCKTON	4,367.10	196.02	51,298.64	49,882.00	41,500.72	–	–	2,246.84
HOLYOKE	4,808.86	917.30	57,586.88	61,820.40	55,507.11	7,172.41	1,180.00	5,189.54
HAVERHILL	10,070.00	831.14	36,926.58	58,984.56	31,713.57	1,901.30	–	5,720.22
MALDEN	–	–	29,856.69	36,186.28	23,173.89	142.00	–	2,310.62
QUINCY	4,717.40	341.19	33,419.06	32,649.68	16,379.94	2,845.07	910.00	3,960.99
NEWTON	9,228.23	434.89	50,153.53	44,316.62	78,982.89	7,909.50	2,523.50	671.39
CHELSEA	–	1,034.67	35,007.02	29,889.72	38,952.09	1,087.54	–	272.99
SALEM	1,861.30	1,110.94	36,719.55	26,600.66	20,851.76	337.18	–	8,161.56
PITTSFIELD	7,758.00	508.01	35,264.24	37,535.59	24,311.95	957.15	105.00	1,790.77
FITCHBURG	8,275.25	590.36	26,565.00	34,062.47	10,123.31	–	–	413.79
EVERETT	–	276.28	41,524.92	23,768.68	20,588.74	3,451.23	–	3,700.00
MEDFORD	–	325.43	29,201.41	34,072.31	25,582.32	1,139.44	–	3,504.92
TAUNTON	7,904.00	356.91	22,756.37	36,496.65	13,794.96	537.63	196.50	1,561.30
CHICOPEE	9,007.69	937.16	30,449.60	31,710.16	25,513.87	686.42	2,646.00	5,302.12
WALTHAM	5,377.95	173.16	17,468.36	21,865.21	21,407.93	1,529.50	–	1,691.63
REVERE	1,956.20	–	36,551.18	23,290.06	14,428.83	329.00	41.67	1,293.20
GLOUCESTER	2,996.40	324.57	23,892.75	22,003.84	23,855.00	262.41	514.25	5,453.11
BEVERLY	6,835.62	208.00	22,709.41	21,493.69	11,272.62	–	–	1,157.54
NORTH ADAMS	1,228.90	–	15,421.90	14,931.41	10,185.59	2,760.70	–	7,124.10
NORTHAMPTON	3,100.78	–	15,381.07	21,949.08	12,245.77	1,660.62	–	1,934.28
LEOMINSTER	8,230.80	–	15,701.22	20,966.42	6,131.77	115.38	–	656.49
ATTLEBORO	7,065.54	–	17,821.53	14,920.23	12,622.70	589.46	–	2,458.55
PEABODY	9,243.30	633.70	22,634.22	21,150.94	9,559.98	1,415.67	–	2,440.69
WESTFIELD	4,089.50	–	12,457.23	18,178.89	8,053.36	445.84	–	4,293.72
MELROSE	1,100.00	–	15,471.98	14,202.23	14,647.29	668.23	–	881.75
GARDNER	3,150.92	312.90	8,081.69	17,206.66	4,455.59	126.49	–	321.36
WOBURN	447.65	104.00	10,532.55	12,641.33	12,077.36	930.25	150.00	1,866.56
NEWBURYPORT	786.20	208.00	7,770.37	9,640.86	4,781.57	207.32	292.00	391.95
MARLBOROUGH	5,595.86	–	7,680.00	7,692.92	3,694.74	75.50	–	398.30
39 Cities	**$174,874.81**	**$47,577.11**	**$2,407,989.71**	**$2,029,647.87**	**$2,538,636.23**	**$399,600.56**	**$94,520.64**	**$281,605.40**

TABLE VII. — *Maintenance of Departments* — Continued.

8. Libraries.

CITIES.	Population of 1920	A TOTAL EXPENSES	B Salaries and Wages	C Books, Periodicals, etc.	D Binding	E Fuel and Light	F Buildings	G Other Expenses
BOSTON	748,060	$778,785.73	$497,945.38	$111,649.04	$62,283.70	$34,006.13	$52,056.03	$20,845.45
WORCESTER	179,754	139,159.36	88,536.75	22,934.21	7,765.69	7,736.90	5,898.96	6,286.85
SPRINGFIELD	129,614	92,111.00	–	–	–	–	–	[1] 92,111.00
NEW BEDFORD	121,217	73,045.58	51,301.64	13,493.35	2,393.87	1,271.26	1,628.59	2,956.87
FALL RIVER	120,485	67,639.18	40,463.45	11,894.84	4,023.56	5,049.23	4,473.68	1,734.42
LOWELL	112,759	35,542.41	21,268.13	6,420.13	2,163.12	755.77	948.28	3,986.98
CAMBRIDGE	109,694	61,161.46	41,043.02	11,233.75	3,084.56	2,151.05	1,625.66	2,023.42
LYNN	99,148	54,281.95	35,176.64	7,818.42	3,529.10	4,059.48	2,026.30	1,672.01
LAWRENCE	94,270	47,310.76	29,253.18	10,404.94	2,216.20	1,698.32	2,144.01	1,594.11
SOMERVILLE	93,091	65,042.20	39,330.32	12,832.27	3,133.98	4,356.05	1,743.42	3,646.16
BROCKTON	66,254	35,173.13	18,668.30	7,146.44	1,309.24	3,640.13	2,838.08	1,570.94
HOLYOKE	60,203	37,219.00	–	–	–	–	–	[1] 37,219.00
HAVERHILL	53,884	39,846.41	21,416.85	5,483.70	2,127.15	3,064.40	4,328.98	3,425.33
MALDEN	49,103	36,656.61	19,746.00	7,587.87	1,453.34	1,903.17	367.59	5,598.64
QUINCY	47,876	38,507.73	20,056.30	9,723.52	1,872.41	2,417.65	2,846.79	1,591.06
NEWTON	46,054	65,375.29	34,804.31	14,153.52	2,926.04	3,720.45	5,440.44	4,330.53
CHELSEA	43,184	19,595.33	10,288.72	4,683.27	1,441.69	1,487.87	849.43	844.35
SALEM	42,529	29,562.04	18,557.74	5,363.30	980.01	2,650.10	179.64	1,831.25
PITTSFIELD	41,763	22,000.00	–	–	–	–	–	[1] 22,000.00
FITCHBURG	41,029	15,565.69	8,213.28	3,911.85	474.17	1,492.79	667.27	806.33
EVERETT	40,120	24,117.54	11,761.00	5,704.39	1,263.29	1,504.91	2,432.07	1,451.88
MEDFORD	39,038	19,094.75	8,633.28	6,373.76	397.40	1,089.19	483.81	2,117.31
TAUNTON	37,137	17,566.30	8,789.87	4,957.46	1,152.02	1,874.17	451.79	340.99
CHICOPEE	36,214	16,602.47	8,059.34	4,085.89	807.35	1,093.22	1,749.95	806.72
WALTHAM	30,915	31,625.84	16,661.33	8,143.79	1,294.86	2,820.77	926.08	1,779.01
REVERE	28,823	8,656.88	4,369.99	1,703.75	527.47	923.26	644.52	487.89
GLOUCESTER	22,947	–	–	–	–	–	–	–
BEVERLY	22,561	24,755.89	10,965.23	7,061.11	795.19	2,296.05	2,171.18	1,467.13
NORTH ADAMS	22,282	13,119.36	5,925.17	3,497.31	94.44	1,405.99	1,810.77	385.68
NORTHAMPTON	21,951	33,186.60	16,606.60	5,866.11	2,302.51	3,918.73	1,602.72	2,889.93
LEOMINSTER	19,744	9,898.90	6,108.77	1,168.88	154.75	1,691.27	538.30	236.93
ATTLEBORO	19,731	14,478.19	7,817.65	2,656.08	909.86	1,094.80	1,059.98	939.82
PEABODY	19,552	–	–	–	–	–	–	–
WESTFIELD	18,604	12,237.11	–	–	–	–	–	[1] 12,237.11
MELROSE	18,204	14,554.20	7,546.58	3,423.87	474.23	985.15	1,431.71	692.66
GARDNER	16,971	9,000.00	–	–	–	–	–	[1] 9,000.00
WOBURN	16,574	16,009.42	8,960.42	3,110.82	526.71	1,235.82	984.01	1,191.64
NEWBURYPORT	15,618	10,359.50	6,704.23	2,113.68	550.38	587.04	159.72	244.45
MARLBOROUGH	15,028	7,278.12	4,353.00	1,503.09	124.35	905.27	165.16	227.25
39 Cities	**2,761,985**	**$2,036,121.93**	**$1,129,332.47**	**$328,104.41**	**$114,552.64**	**$104,886.39**	**$106,674.92**	**$252,571.10**

[1] Appropriation.

TABLE VII. — *Maintenance of Departments* — Continued.

9. Recreation.

CITIES.	Population of 1920	A	B	C. PARKS AND GARDENS		D	E	F. CELEBRATIONS AND ENTERTAINMENTS		
		TOTAL EXPENSES	General Administration	Maintenance	Metropolitan Park Maintenance	Playgrounds and Gymnasia	Bathhouses and Beaches	Fourth of July	Labor Day	Band Concerts, etc.
BOSTON	748,060	$2,473,923.08	$126,418.74	$965,309.54	$779,466.00	$288,253.73	$219,573.41	$24,629.61	$1,186.86	$69,085.19
WORCESTER	179,754	128,502.00	–	80,374.22	–	42,816.51	3,714.60	1,075.67	–	521.00
SPRINGFIELD	129,614	256,716.13	4,355.14	197,552.78	–	39,310.18	4,541.24	4,205.02	500.00	6,251.77
NEW BEDFORD	121,217	106,918.20	–	74,009.01	–	7,307.75	10,420.67	2,773.19	–	12,407.58
FALL RIVER	120,485	81,550.86	4,929.06	60,316.46	–	12,311.65	–	1,899.75	1,148.94	945.00
LOWELL	112,759	55,141.52	4,547.28	34,001.53	–	8,103.97	2,941.74	1,415.01	1,212.51	2,919.48
CAMBRIDGE	109,694	192,060.54	5,497.16	53,211.07	84,298.05	26,240.46	8,683.23	3,643.76	335.83	10,150.98
LYNN	99,148	120,341.90	–	31,060.84	64,442.39	19,981.45	648.60	1,582.89	1,116.07	1,509.66
LAWRENCE	94,270	57,696.78	–	39,895.05	–	5,999.89	7,851.16	3,451.70	–	498.98
SOMERVILLE	93,091	87,136.92	–	14,744.75	56,286.50	10,605.57	2,547.58	2,742.30	–	210.22
BROCKTON	66,254	16,991.44	–	8,998.85	–	7,432.29	–	–	–	560.30
HOLYOKE	60,203	74,642.23	959.76	23,047.58	–	16,335.60	9,931.88	–	–	24,367.41
HAVERHILL	53,884	31,368.41	3,424.67	21,313.47	–	4,524.44	–	–	–	2,105.83
MALDEN	49,103	60,480.12	2,303.04	21,557.21	31,177.37	3,193.50	–	1,000.00	–	1,249.00
QUINCY	47,876	44,452.84	–	3,851.76	32,812.35	4,113.17	1,432.78	1,942.03	–	300.75
NEWTON	46,054	114,118.48	–	8,200.50	45,283.67	55,714.77	3,586.41	–	–	1,333.13
CHELSEA	43,184	42,558.45	1,061.92	962.55	25,627.65	12,988.64	–	1,917.69	–	–
SALEM	42,529	42,405.60	2,865.81	27,563.95	–	7,216.74	1,740.30	600.00	–	2,418.80
PITTSFIELD	41,763	14,733.56	–	10,950.12	–	3,057.05	726.39	–	–	–
FITCHBURG	41,029	25,126.04	1,758.94	12,740.71	–	9,115.39	–	211.00	–	1,300.00
EVERETT	40,120	51,023.61	–	15,594.43	26,908.32	5,260.30	940.63	970.98	–	1,348.95
MEDFORD	39,038	41,169.22	1,629.46	7,588.20	26,477.72	1,600.85	373.71	499.00	–	3,000.28
TAUNTON	37,137	8,197.55	–	3,339.21	–	4,616.34	–	–	–	242.00
CHICOPEE	36,214	6,812.21	–	1,430.12	–	4,943.50	438.59	–	–	–
WALTHAM	30,915	39,283.24	–	5,669.80	22,953.36	10,358.66	–	301.42	–	–
REVERE	28,823	18,889.78	–	1,250.00	16,839.78	–	–	800.00	–	–
GLOUCESTER	22,947	6,490.70	–	3,100.45	–	792.01	–	240.29	–	2,357.95
BEVERLY	22,561	11,021.26	–	2,730.32	–	4,676.82	2,243.13	700.00	–	670.99
NORTH ADAMS	22,282	1,365.60	–	315.74	–	409.26	–	–	–	640.60
NORTHAMPTON	21,951	6,512.74	–	1,184.48	–	4,935.11	–	393.15	–	–
LEOMINSTER	19,744	1,496.03	–	770.53	–	–	–	–	–	725.50
ATTLEBORO	19,731	11,622.79	–	8,912.71	–	1,800.08	–	350.00	–	560.00
PEABODY	19,552	8,351.78	–	–	–	6,656.43	–	1,529.95	–	165.40
WESTFIELD	18,604	3,197.04	–	534.40	–	2,662.64	–	–	–	–
MELROSE	18,204	25,215.65	436.63	4,516.94	12,347.57	6,460.86	1,037.77	–	–	415.88
GARDNER	16,971	20,277.26	767.49	5,868.40	–	3,137.79	10,003.58	–	–	500.00
WOBURN	16,574	13,300.62	–	782.92	10,016.02	1,484.63	520.16	348.31	–	148.58
NEWBURYPORT	15,618	4,182.60	–	2,625.72	–	1,522.88	–	–	–	34.00
MARLBOROUGH	15,028	1,331.15	–	812.42	–	518.73	–	–	–	–
39 Cities	**2,761,985**	**$4,306,605.93**	**$160,955.10**	**$1,756,688.74**	**$1,234,936.75**	**$646,459.64**	**$293,897.56**	**$59,222.72**	**$5,500.21**	**$148,945.21**

TABLE VII. — *Maintenance of Departments* — Continued.

10. Pensions.

CITIES.	Population of 1920	A TOTAL EXPENSES	B. DEPARTMENTAL					C	D
			Police	Fire	Highways	Schools	All Other	Water	Cemetery
BOSTON	748,060	$894,883.77	$207,527.05	$260,314.69	$34,591.52	$188,249.17	$171,853.22	[1] $31,891.34	$456.78
WORCESTER	179,754	70,426.74	16,763.37	24,008.44	15,869.83	5,011.56	3,438.23	4,526.39	808.92
SPRINGFIELD	129,614	40,268.54	13,830.84	14,693.45	9,027.53	–	2,716.72	–	–
NEW BEDFORD	121,217	28,969.40	13,691.00	7,970.77	2,307.38	2,300.07	1,665.02	[2] 504.30	530.86
FALL RIVER	120,485	36,956.04	13,960.80	20,138.03	–	2,473.74	383.47	–	–
LOWELL	112,759	30,244.00	11,970.86	13,643.76	2,171.64	844.70	260.04	1,353.00	–
CAMBRIDGE	109,694	102,635.83	10,735.84	25,762.25	27,760.48	13,016.81	14,424.03	9,681.84	1,254.58
LYNN	99,148	67,122.51	13,323.46	11,937.05	14,250.49	4,503.21	17,881.38	3,851.38	1,375.54
LAWRENCE	94,270	15,533.09	7,474.75	6,428.34	–	1,630.00	–	–	–
SOMERVILLE	93,091	44,406.22	9,959.84	6,729.58	11,812.50	–	11,828.89	4,075.41	–
BROCKTON	66,254	29,566.69	6,189.64	6,945.72	5,631.61	2,774.44	6,272.85	1,752.43	–
HOLYOKE	60,203	15,588.37	3,775.25	4,248.74	–	606.95	[3] 6,957.43	–	–
HAVERHILL	53,884	7,047.76	3,059.35	2,446.53	800.00	247.88	494.00	–	–
MALDEN	49,103	19,362.55	2,125.00	6,392.52	[4] 8,495.57	–	1,245.79	–	1,103.67
QUINCY	47,876	14,636.51	2,158.20	550.00	7,247.74	368.04	1,839.18	2,473.35	–
NEWTON	46,054	50,386.90	10,575.00	3,650.00	31,896.06	–	1,769.61	2,496.23	–
CHELSEA	43,184	18,549.63	2,433.50	4,547.65	6,617.48	92.47	3,583.30	1,275.23	–
SALEM	42,529	16,852.93	2,015.35	1,763.33	8,171.66	499.92	1,261.79	3,140.88	–
PITTSFIELD	41,763	4,799.32	2,756.00	910.00	–	1,133.32	–	–	–
FITCHBURG	41,029	10,572.17	2,140.90	564.20	5,833.67	338.00	–	1,695.40	–
EVERETT	40,120	13,201.79	1,650.00	1,155.24	8,773.67	130.42	546.00	244.46	702.00
MEDFORD	39,038	11,399.51	2,360.00	833.34	3,536.00	1,200.00	2,676.67	793.50	–
TAUNTON	37,137	–	–	–	–	–	–	–	–
CHICOPEE	36,214	5,155.36	1,851.30	1,617.98	303.88	–	–	[5] 1,382.20	–
WALTHAM	30,915	13,804.86	1,099.60	3,270.50	5,795.74	–	1,593.77	1,339.26	705.99
REVERE	28,823	5,433.10	850.00	1,966.30	1,516.80	1,100.00	–	–	–
GLOUCESTER	22,947	11,908.50	6,297.75	5,295.75	315.00	–	–	–	–
BEVERLY	22,561	5,247.45	2,275.00	2,082.25	250.00	424.84	215.36	–	–
NORTH ADAMS	22,282	–	–	–	–	–	–	–	–
NORTHAMPTON	21,951	1,490.60	650.00	840.60	–	–	–	–	–
LEOMINSTER	19,744	656.70	–	–	656.70	–	–	–	–
ATTLEBORO	19,731	1,412.40	–	1,412.40	–	–	–	–	–
PEABODY	19,552	4,280.69	899.46	333.18	1,301.90	673.20	–	[6] 1,072.95	–
WESTFIELD	18,604	975.00	975.00	–	–	–	–	–	–
MELROSE	18,204	11,289.15	875.00	1,975.00	–	–	[7] 8,207.95	–	231.20
GARDNER	16,971	3,369.40	915.00	–	2,454.40	–	–	–	–
WOBURN	16,574	9,590.84	3,011.25	–	–	–	[3] 6,579.59	–	–
NEWBURYPORT	15,618	649.92	–	649.92	–	–	–	–	–
MARLBOROUGH	15,028	1,491.40	1,491.40	–	–	–	–	–	–
39 Cities	**2,761,985**	**$1,620,165.64**	**$381,666.76**	**$445,077.51**	**$217,389.25**	**$227,618.74**	**$267,694.29**	**$73,549.55**	**$7,169.54**

[1] Includes $11,035.09 other enterprises.
[2] Includes $484.80 other enterprises.
[3] Public Works.
[4] Includes water, amount not specified.
[5] Includes $431.20 electric light.
[6] Includes $472.95 electric light.
[7] Includes $7,607.95 public works.

TABLE VII. — *Maintenance of Departments* — Concluded.

11. Unclassified.

CITIES.	Population of 1920	A TOTAL EXPENSES	B Damage Settlements	C Printing and Stationery	D Memorial Day	E City Clocks	F Ice for Drinking Fountains	G All Other
BOSTON	748,060	$448,357.98	$118,948.52	$45,558.67	$17,657.97	$30.00	$5,210.63	$260,952.19
WORCESTER	179,754	63,558.94	19,767.05	4,109.38	3,581.55	250.00	–	35,850.96
SPRINGFIELD	129,614	77,194.30	27,449.63	5,396.35	2,001.82	–	261.70	42,084.80
NEW BEDFORD	121,217	12,409.87	4,528.50	834.55	2,082.86	–	–	4,963.96
FALL RIVER	120,485	24,520.94	9,172.20	4,046.50	2,498.98	–	345.02	8,458.24
LOWELL	112,759	83,954.82	6,732.00	472.20	4,529.77	104.00	226.58	71,890.27
CAMBRIDGE	109,694	20,844.92	11,539.42	862.64	2,515.86	142.43	1,186.21	4,598.36
LYNN	99,148	21,709.15	8,587.33	–	2,700.00	226.50	–	10,195.32
LAWRENCE	94,270	41,435.41	4,000.00	2,022.00	2,600.00	–	1,100.22	31,713.19
SOMERVILLE	93,091	15,966.09	7,889.25	2,061.48	597.79	–	–	5,417.57
BROCKTON	66,254	14,062.10	5,045.00	1,734.96	922.10	–	–	6,360.04
HOLYOKE	60,203	36,364.53	9,307.61	885.60	1,198.97	–	–	24,972.35
HAVERHILL	53,884	8,043.94	2,572.28	68.25	634.62	1,247.37	626.59	2,894.83
MALDEN	49,103	15,095.43	200.00	917.00	2,180.72	–	–	11,797.71
QUINCY	47,876	8,665.15	3,509.00	604.00	1,025.11	50.00	–	3,477.04
NEWTON	46,054	24,214.51	1,144.84	2,167.75	1,236.37	–	–	19,665.55
CHELSEA	43,184	29,454.85	6,121.46	877.25	1,075.00	–	–	21,381.14
SALEM	42,529	12,424.55	4,426.91	920.37	950.00	179.50	–	5,947.77
PITTSFIELD	41,763	22,674.19	1,290.00	2,097.36	400.00	50.00	–	18,836.83
FITCHBURG	41,029	10,166.56	393.53	3,000.40	844.13	200.00	735.38	4,993.12
EVERETT	40,120	18,280.54	10,256.01	–	1,500.00	162.48	1,051.20	5,310.85
MEDFORD	39,038	40,508.16	7,047.32	2,140.37	1,198.70	–	–	30,121.77
TAUNTON	37,137	2,703.96	420.72	283.24	800.00	–	–	1,200.00
CHICOPEE	36,214	8,849.82	2,205.10	1,223.60	759.50	–	–	4,661.62
WALTHAM	30,915	9,764.02	693.50	1,228.23	864.53	237.79	–	6,739.97
REVERE	28,823	16,272.12	4,876.08	330.00	800.00	–	–	10,266.04
GLOUCESTER	22,947	7,060.35	2,660.92	1,224.57	848.05	–	–	2,326.81
BEVERLY	22,561	7,786.45	518.02	1,774.25	1,341.00	53.04	–	4,100.14
NORTH ADAMS	22,282	9,080.51	448.30	767.09	673.94	–	–	7,191.18
NORTHAMPTON	21,951	8,543.86	30.00	1,014.10	250.00	241.25	–	7,008.51
LEOMINSTER	19,744	2,074.50	218.00	645.50	550.00	–	–	661.00
ATTLEBORO	19,731	6,785.63	2,450.00	1,064.23	450.00	126.07	–	2,695.33
PEABODY	19,552	12,311.18	1,005.30	889.00	1,200.00	261.28	–	8,955.60
WESTFIELD	18,604	7,861.08	3,287.19	791.76	265.00	50.00	–	3,467.13
MELROSE	18,204	13,620.21	50.00	1,000.00	626.19	–	26.25	11,917.77
GARDNER	16,971	19,849.78	72.00	935.00	450.00	–	300.00	18,092.78
WOBURN	16,574	5,024.38	900.32	4.50	884.07	–	–	3,235.49
NEWBURYPORT	15,618	3,260.56	220.00	598.00	400.00	150.00	–	1,892.56
MARLBOROUGH	15,028	6,566.60	1,557.60	914.53	587.93	–	–	3,506.54
39 Cities	**2,761,985**	**$1,197,321.94**	**$291,540.91**	**$95,464.68**	**$65,682.53**	**$3,761.71**	**$11,069.78**	**$729,802.33**

TABLE VIII. — *Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.*

CITIES.	Population of 1920	A. PUBLIC SERVICE ENTERPRISES								B	C
		TOTAL EXPENSES	ELECTRIC LIGHT	WATER		ALL OTHER				Cemeteries	Trust Funds
			Maintenance and Operation	Maintenance and Operation	Metropolitan Water Maintenance	Markets	Scales	Docks and Wharves	Miscellaneous		
BOSTON	748,060	$2,657,254.30	–	$1,164,278.36	$576,493.73	$18,139.68	$34.90	–	$898,307.63	$132,460.61	$174,258.03
WORCESTER	179,754	200,815.23	–	199,191.60	–	–	1,623.63	–	–	53,726.17	24.00
SPRINGFIELD	129,614	314,176.17	–	314,176.17	–	–	–	–	–	–	100.00
NEW BEDFORD	121,217	183,534.85	–	175,753.22	–	–	–	$7,781.63	–	63,873.52	–
FALL RIVER	120,485	263,187.09	–	259,257.36	–	–	1,006.09	2,923.64	–	54,621.78	–
LOWELL	112,759	277,815.56	–	276,366.10	–	–	1,449.46	–	–	24,581.53	–
CAMBRIDGE	109,694	370,091.32	–	370,091.32	–	–	–	–	–	46,772.22	–
LYNN	99,148	203,452.63	–	203,452.63	–	–	–	–	–	59,748.56	2,097.96
LAWRENCE	94,270	225,453.20	–	225,453.20	–	–	–	–	–	26,945.15	–
SOMERVILLE	93,091	126,749.10	–	83,902.12	42,846.98	–	–	–	–	–	–
BROCKTON	66,254	132,440.81	–	132,440.81	–	–	–	–	–	15,279.37	–
HOLYOKE	60,203	1,181,707.31	[1]$1,024,077.11	157,630.20	–	–	–	–	–	–	2.30
HAVERHILL	53,884	103,683.18	–	103,101.70	–	–	581.48	–	–	1,185.54	130.00
MALDEN	49,103	63,059.45	–	45,611.43	17,448.02	–	–	–	–	26,675.16	303.10
QUINCY	47,876	108,154.58	–	82,211.55	25,943.03	–	–	–	–	19,425.19	1,257.72
NEWTON	46,054	114,582.63	–	112,332.14	2,250.49	–	–	–	–	516.07	54.35
CHELSEA	43,184	47,326.23	–	27,089.97	20,236.26	–	–	–	–	–	–
SALEM	42,529	116,872.14	–	115,507.39	–	104.75	1,260.00	–	–	20,838.59	371.04
PITTSFIELD	41,763	33,669.50	–	32,296.41	–	–	1,373.09	–	–	–	–
FITCHBURG	41,029	78,586.07	–	78,586.07	–	–	–	–	–	24,027.12	–
EVERETT	40,120	46,272.66	–	24,855.88	21,416.78	–	–	–	–	16,357.94	–
MEDFORD	39,038	58,321.58	–	43,500.71	14,820.87	–	–	–	–	20,576.19	–
TAUNTON	37,137	399,061.62	314,706.24	84,355.38	–	–	–	–	–	11,999.75	–
CHICOPEE	36,214	313,197.97	237,215.17	75,982.80	–	–	–	–	–	6,236.52	–
WALTHAM	30,915	59,218.34	–	58,868.34	–	–	350.00	–	–	26,770.11	3.00
REVERE	28,823	46,418.38	–	32,525.45	13,892.93	–	–	–	–	–	–
GLOUCESTER	22,947	59,284.01	–	59,284.01	–	–	–	–	–	866.47	–
BEVERLY	22,561	44,406.23	–	44,406.23	–	–	–	–	–	14,030.17	–
NORTH ADAMS	22,282	24,578.44	–	23,614.69	–	–	963.75	–	–	8,994.92	–
NORTHAMPTON	21,951	112,404.82	–	38,890.31	–	–	–	–	73,514.51	4,692.52	268.00
LEOMINSTER	19,744	20,288.72	–	19,152.30	–	–	1,136.42	–	–	10,088.51	–
ATTLEBORO	19,731	41,634.96	–	39,419.85	–	–	–	–	2,215.11	–	587.56
PEABODY	19,552	282,837.71	221,858.10	59,492.31	–	–	1,487.30	–	–	6,311.95	–
WESTFIELD	18,604	294,566.96	[2]274,195.91	20,371.05	–	–	–	–	–	–	–
MELROSE	18,204	35,401.54	–	27,504.89	7,875.93	–	20.72	–	–	18,103.76	5.00
GARDNER	16,971	27,380.04	–	27,380.04	–	–	–	–	–	12,672.22	–
WOBURN	16,574	40,356.13	–	40,356.13	–	–	–	–	–	9,238.95	5.68
NEWBURYPORT	15,618	40,400.40	–	40,400.40	–	–	–	–	–	1,805.45	–
MARLBOROUGH	15,028	22,050.65	–	22,050.65	–	–	–	–	–	2,530.99	–
39 Cities	**2,761,985**	**$8,770,692.51**	**$2,072,052.53**	**$4,941,141.17**	**$743,225.02**	**$18,244.43**	**$11,286.84**	**$10,705.27**	**$974,037.25**	**$741,953.00**	**$179,467.74**

[1] Includes $465,600.18 for gas.

[2] Includes gas, amount not specified.

TABLE IX. — *Summary of Maintenance.*

CITIES.	A	B. DEPARTMENTAL					
	TOTAL EXPENSES	General Government	Protection of Persons and Property	Health and Sanitation	Highways	Charities	Soldiers' Benefits
BOSTON	$41,816,259.24	$1,654,976.29	$7,784,265.31	$4,453,203.33	$3,886,377.21	$3,609,331.68	$336,275.31
WORCESTER	7,447,708.11	283,234.16	1,382,868.96	599,156.34	911,051.98	774,320.68	30,733.86
SPRINGFIELD	6,657,771.26	372,582.83	1,301,359.56	530,495.06	881,253.00	184,670.41	35,627.68
NEW BEDFORD	4,970,060.90	246,957.90	1,001,334.01	748,885.40	466,876.88	332,433.89	51,731.77
FALL RIVER	4,660,132.60	260,686.42	909,312.38	433,605.10	483,464.67	343,615.59	34,484.53
LOWELL	4,142,140.69	217,768.38	760,283.91	411,273.67	488,502.37	318,599.89	36,332.05
CAMBRIDGE	4,764,207.98	226,524.05	814,392.05	663,971.23	371,180.84	373,649.86	69,885.74
LYNN	3,385,857.71	144,055.81	640,520.76	335,676.66	323,958.59	227,433.49	46,373.19
LAWRENCE	3,350,659.06	140,628.45	653,156.98	456,957.96	381,407.42	224,422.60	21,159.45
SOMERVILLE	2,594,321.06	123,748.94	477,886.57	334,329.29	191,442.97	108,524.25	34,691.13
BROCKTON	2,365,219.36	128,396.03	458,130.14	294,370.39	200,166.93	164,185.45	24,149.97
HOLYOKE	3,594,102.59	131,396.42	534,088.54	296,540.79	263,374.73	163,046.67	6,231.73
HAVERHILL	1,921,427.81	83,683.30	336,951.55	175,476.84	226,919.85	254,233.80	18,622.62
MALDEN	1,640,674.39	71,383.59	305,150.46	197,752.43	173,930.60	93,437.99	19,100.44
QUINCY	2,106,260.15	111,410.45	349,032.65	237,911.25	269,157.92	164,418.52	9,690.37
NEWTON	2,742,397.23	141,601.71	441,536.73	240,055.73	475,904.65	60,522.82	8,753.00
CHELSEA	1,564,196.67	105,123.36	331,925.14	112,823.75	120,608.17	133,279.15	31,450.51
SALEM	1,619,699.67	83,637.97	293,995.53	180,631.93	195,440.21	132,603.85	30,643.17
PITTSFIELD	1,297,154.94	73,724.98	212,056.53	87,635.37	182,966.67	38,150.00	9,745.00
FITCHBURG	1,554,043.48	79,419.72	267,875.58	121,820.14	200,212.74	203,465.52	16,389.41
EVERETT	1,417,838.69	91,698.33	265,288.38	102,306.04	102,244.74	81,262.17	15,424.74
MEDFORD	1,403,030.42	85,915.78	256,341.86	130,910.99	111,062.80	53,679.86	12,457.96
TAUNTON	1,461,164.91	65,744.55	235,539.82	95,557.24	126,230.53	72,483.97	9,735.59
CHICOPEE	1,381,910.10	59,325.48	215,952.55	78,036.18	151,371.30	71,806.73	4,351.70
WALTHAM	1,131,086.80	73,183.23	210,999.89	112,250.90	138,558.80	61,827.45	11,927.55
REVERE	1,083,976.58	77,849.20	194,869.61	86,828.08	66,360.83	44,443.37	11,106.00
GLOUCESTER	941,444.04	60,711.18	158,767.52	53,203.80	123,428.99	91,418.56	29,586.19
BEVERLY	1,057,899.65	62,082.44	184,017.54	71,859.28	152,181 80	71,972.97	13,313.55
NORTH ADAMS	621,896.21	44,432.38	110,303.79	33,541.90	78,896.97	29,597.04	3,080.80
NORTHAMPTON	789,092.89	40,590.55	116,119.44	41,528.16	87,117.15	28,017.06	3,670.73
LEOMINSTER	539,219.99	30,137.11	101,544.95	18,932.58	89,289.26	26,229.72	4,716.00
ATTLEBORO	713,656.53	48,210.67	124,062.13	49,003.41	80,211.95	45,872.99	3,926.26
PEABODY	996,366.18	45,494.42	150,617.03	79,899.29	76,635.27	53,206.25	9,383.63
WESTFIELD	863,520.39	33,683.38	80,811.00	30,319.77	91,311.10	35,984.39	3,763.00
MELROSE	715,621.72	57,318.41	94,625.80	71,661.69	87,076.99	18,509.46	7,719.73
GARDNER	586,054.12	31,957.49	64,687.28	51,899.42	122,250.83	33,389.28	3,781.85
WOBURN	546,418.32	41,308.59	82,033.37	27,453.12	56,746.16	39,095.11	6,357.20
NEWBURYPORT	409,523.22	24,581.46	76,397.95	23,829.61	52,145.47	33,374.89	10,729.61
MARLBOROUGH	420,008.01	35,869.45	82,368.68	23,512.75	69,116.47	20,353.57	7,236.02
39 Cities	**$121,274,023.67**	**$5,691,034.86**	**$22,061,471.93**	**$12,095,106.87**	**$12,556,435.81**	**$8,816,870.95**	**$1,044,339.04**

TABLE IX. — *Summary of Maintenance* — Concluded.

CITIES.	B. DEPARTMENTAL — Concluded					C	D	E
	Schools	Libraries	Recreation	Pensions	Unclassified	Public Service Enterprises	Cemeteries	Trust Funds
BOSTON	$12,531,906.61	$778,785.73	$2,473,923.08	$894,883.77	$448,357.98	$2,657,254.30	$132,460.61	$174,258.03
WORCESTER	2,810,129.69	139,159.36	128,502.00	70,426.74	63,558.94	200,815.23	53,726.17	24.00
SPRINGFIELD	2,571,216.58	92,111.00	256,716.13	40,268.54	77,194.30	314,176.17	–	100.00
NEW BEDFORD	1,653,089.63	73,045.58	106,918.20	28,969.40	12,409.87	183,534.85	63,873.52	–
FALL RIVER	1,666,488.02	67,639.18	81,550.86	36,956.04	24,520.94	263,187.09	54,621.78	–
LOWELL	1,402,100.58	35,542.41	55,141.52	30,244.00	83,954.82	277,815.56	24,581.53	–
CAMBRIDGE	1,451,037.92	61,161.46	192,060.54	102,635.83	20,844.92	370,091.32	46,772.22	–
LYNN	1,139,084.55	54,281.95	120,341.90	67,122.51	21,709.15	203,452.63	59,748.56	2,097.96
LAWRENCE	1,058,551.81	47,310.76	57,696.78	15,533.09	41,435.41	225,453.20	26,945.15	–
SOMERVILLE	984,397.38	65,042.20	87,136.92	44,406.22	15,966.09	126,749.10	–	–
BROCKTON	852,306.91	35,173.13	16,991.44	29,566.69	14,062.10	132,440.81	15,279.37	–
HOLYOKE	853,899.97	37,219.00	74,642.23	15,588.37	36,364.53	1,181,707.31	–	2.30
HAVERHILL	634,234.61	39,846.41	31,368.41	7,047.76	8,043.94	103,683.18	1,185.54	130.00
MALDEN	558,286.46	36,656.61	60,480.12	19,362.55	15,095.43	63,059.45	26,675.16	303.10
QUINCY	729,539.27	38,507.73	44,452.84	14,636.51	8,665.15	108,154.58	19,425.19	1,257.72
NEWTON	1,004,774.36	65,375.29	114,118.48	50,386.90	24,214.51	114,582.63	516.07	54.35
CHELSEA	571,502.10	19,595.33	42,558.45	18,549.63	29,454.85	47,326.23	–	–
SALEM	463,420.12	29,562.04	42,405.60	16,852.93	12,424.55	116,872.14	20,838.59	371.04
PITTSFIELD	594,999.82	22,000.00	14,733.56	4,799.32	22,674.19	33,669.50	–	–
FITCHBURG	500,816.72	15,565.69	25,126.04	10,572.17	10,166.56	78,586.07	24,027.12	–
EVERETT	590,360.21	24,117.54	51,023.61	13,201.79	18,280.54	46,272.66	16,357.94	–
MEDFORD	561,591.76	19,094.75	41,169.22	11,399.51	40,508.16	58,321.58	20,576.19	–
TAUNTON	416,344.03	17,566.30	8,197.55	–	2,703.96	399,061.62	11,999.75	–
CHICOPEE	444,211.81	16,602.47	6,812.21	5,155.36	8,849.82	313,197.97	6,236.52	–
WALTHAM	341,869.57	31,625.84	39,283.24	13,804.86	9,764.02	59,218.34	26,770.11	3.00
REVERE	506,849.23	8,656.88	18,889.78	5,433.10	16,272.12	46,418.38	–	–
GLOUCESTER	338,717.77	–	6,490.70	11,908.50	7,060.35	59,284.01	866.47	–
BEVERLY	395,224.62	24,755.89	11,021.26	5,247.45	7,786.45	44,406.23	14,030.17	–
NORTH ADAMS	264,904.50	13,119.36	1,365.60	–	9,080.51	24,578.44	8,994.92	–
NORTHAMPTON	304,950.66	33,186.60	6,512.74	1,490.60	8,543.86	112,404.82	4,692.52	268.00
LEOMINSTER	223,867.01	9,898.90	1,496.03	656.70	2,074.50	20,288.72	10,088.51	–
ATTLEBORO	285,847.59	14,478.19	11,622.79	1,412.40	6,785.63	41,634.96	–	587.56
PEABODY	267,036.98	–	8,351.78	4,280.69	12,311.18	282,837.71	6,311.95	–
WESTFIELD	268,810.56	12,237.11	3,197.04	975.00	7,861.08	294,566.96	–	–
MELROSE	260,520.13	14,554.20	25,215.65	11,289.15	13,620.21	35,401.54	18,103.76	5.00
GARDNER	185,539.27	9,000.00	20,277.26	3,369.40	19,849.78	27,380.04	12,672.22	–
WOBURN	199,898.75	16,009.42	13,300.62	9,590.84	5,024.38	40,356.13	9,238.95	5.68
NEWBURYPORT	127,805.80	10,359.50	4,182.60	649.92	3,260.56	40,400.40	1,805.45	–
MARLBOROUGH	140,302.16	7,278.12	1,331.15	1,491.40	6,566.60	22,050.65	2,530.99	–
39 Cities	**$40,156,435.52**	**$2,036,121.93**	**$4,306,605.93**	**$1,620,165.64**	**$1,197,321.94**	**$8,770,692.51**	**$741,953.00**	**$179,467.74**

TABLE X. — *Interest Payments.*

CITIES.	A TOTAL EXPENSES	B Temporary Loans (including Revenue Loans)	C General Loans	D Trust Funds Used	E Public Service Enterprise Loans	F Cemetery Loans	G. METROPOLITAN ASSESSMENTS			H State Assessments for Grade Crossings	I All Other
							Sewer	Park	Water		
BOSTON	$6,585,586.57	$186,899.90	$3,175,614.34	–	$1,533,605.31	$1,741.25	$190,253.78	$379,249.83	$1,108,772.16	–	[1] $9,450.00
WORCESTER	569,433.60	121,421.06	261,173.29	–	186,839.25	–	–	–	–	–	–
SPRINGFIELD	558,260.24	105,818.99	396,206.25	–	56,235.00	–	–	–	–	–	–
NEW BEDFORD	744,934.74	101,192.03	534,513.61	$1,604.10	106,900.00	725.00	–	–	–	–	–
FALL RIVER	484,866.10	46,831.56	384,379.39	–	52,940.00	–	–	–	–	–	715.15
LOWELL	387,142.30	94,912.82	272,849.91	7,252.07	12,127.50	–	–	–	–	–	–
CAMBRIDGE	584,491.13	54,813.12	360,059.36	1,500.00	60,556.25	580.00	53,244.04	53,738.36	–	–	–
LYNN	313,104.26	90,922.20	133,791.99	–	61,986.25	3,118.70	–	22,573.77	–	$711.35	–
LAWRENCE	271,966.50	57,914.49	181,154.51	–	32,897.50	–	–	–	–	–	–
SOMERVILLE	232,543.11	41,999.11	60,210.76	–	–	–	29,582.67	18,215.63	82,407.74	127.20	–
BROCKTON	274,166.43	71,365.36	139,348.94	–	63,452.13	–	–	–	–	–	–
HOLYOKE	207,338.28	57,962.91	95,497.87	–	53,877.50	–	–	–	–	–	–
HAVERHILL	86,274.44	21,394.64	59,259.80	–	5,620.00	–	–	–	–	–	–
MALDEN	189,532.19	28,829.73	97,598.95	–	3,327.50	–	16,503.12	9,715.06	33,557.83	–	–
QUINCY	271,946.58	61,261.63	106,452.19	–	12,116.38	765.00	28,467.41	12,987.66	49,896.31	–	–
NEWTON	287,882.67	32,348.51	167,300.53	–	19,322.50	–	45,533.95	19,048.80	4,328.38	–	–
CHELSEA	225,593.64	49,815.92	114,078.76	–	210.00	–	14,077.93	8,490.57	38,920.46	–	–
SALEM	136,971.15	37,034.57	77,356.58	–	22,580.00	–	–	–	–	–	–
PITTSFIELD	132,575.31	18,931.68	69,908.63	–	43,735.00	–	–	–	–	–	–
FITCHBURG	131,538.12	28,876.64	85,183.20	–	17,478.28	–	–	–	–	–	–
EVERETT	183,814.11	29,788.90	83,915.65	–	2,800.00	–	16,526.89	9,591.71	41,190.96	–	–
MEDFORD	170,327.67	31,823.11	86,070.87	–	2,467.50	–	13,269.39	8,191.78	28,505.02	–	–
TAUNTON	135,484.98	25,721.06	63,703.29	–	46,060.63	–	–	–	–	–	–
CHICOPEE	94,646.89	25,523.70	58,312.56	–	10,810.63	–	–	–	–	–	–
WALTHAM	100,102.16	18,299.63	52,238.69	–	236.90	–	20,716.21	8,610.73	–	–	–
REVERE	158,359.55	33,631.12	78,793.95	–	5,505.00	–	9,222.07	5,521.15	25,686.26	–	–
GLOUCESTER	79,346.72	21,265.65	30,131.49	–	27,949.58	–	–	–	–	–	–
BEVERLY	69,430.98	15,316.39	48,615.84	–	5,498.75	–	–	–	–	–	–
NORTH ADAMS	42,178.09	10,451.47	22,909.09	–	8,817.53	–	–	–	–	–	–
NORTHAMPTON	30,710.28	13,231.29	16,540.99	–	770.00	–	–	–	–	–	168.00
LEOMINSTER	35,047.87	12,705.91	17,561.96	–	4,780.00	–	–	–	–	–	–
ATTLEBORO	61,382.51	13,716.51	29,503.50	–	18,162.50	–	–	–	–	–	–
PEABODY	81,085.34	15,869.09	53,986.25	–	11,230.00	–	–	–	–	–	–
WESTFIELD	30,885.71	10,933.63	13,792.08	–	6,160.00	–	–	–	–	–	–
MELROSE	83,165.92	17,095.67	34,546.98	–	4,599.25	–	7,348.10	4,428.12	15,147.80	–	–
GARDNER	44,953.98	9,241.10	28,152.88	–	7,560.00	–	–	–	–	–	–
WOBURN	68,730.18	15,862.15	24,168.23	–	19,777.52	–	5,564.58	3,357.70	–	–	–
NEWBURYPORT	39,145.01	–	30,815.01	–	8,330.00	–	–	–	–	–	–
MARLBOROUGH	33,756.26	7,496.56	19,562.93	–	6,696.77	–	–	–	–	–	–
39 Cities	**$14,218,701.57**	**$1,638,519.81**	**$7,565,261.10**	**$10,356.17**	**$2,544,018.91**	**$6,929.95**	**$450,310.14**	**$563,720.87**	**$1,428,412.92**	**$838.55**	**$10,333.15**

[1] Paid State on account of " Defence of the Commonwealth " loan.

Division D

Indebtedness

TABLE XI. — *Outstanding Indebtedness Classified by Character of Obligation — 1923.*

CITIES.	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	TEMPORARY LOANS		Warrants or Orders
						Revenue	Other	
BOSTON	$126,914,401.00	$84,106,701.00	–	$42,781,700.00	$26,000.00	–	–	–
WORCESTER	13,521,947.35	6,796,500.00	–	5,196,100.00	–	$1,100,000.00	–	$429,347.35
SPRINGFIELD	12,765,407.11	10,433,000.00	–	1,309,000.00	–	700,000.00	–	323,407.11
NEW BEDFORD	16,265,866.78	11,834,000.00	$26,734.93	2,592,000.00	12,000.00	1,010,000.00	–	791,131.85
FALL RIVER	11,396,300.00	9,536,300.00	–	1,360,000.00	–	500,000.00	–	–
LOWELL	7,103,960.00	5,750,210.00	–	253,750.00	–	1,100,000.00	–	–
CAMBRIDGE	11,088,300.00	8,645,300.00	25,000.00	1,454,000.00	14,000.00	950,000.00	–	–
LYNN	6,712,400.00	4,279,750.00	–	1,514,000.00	68,650.00	850,000.00	–	–
LAWRENCE	5,864,560.00	5,008,560.00	–	156,000.00	–	700,000.00	–	–
SOMERVILLE	2,343,500.00	1,743,500.00	–	–	–	600,000.00	–	–
BROCKTON	5,918,000.00	3,055,000.00	–	1,654,000.00	9,000.00	1,200,000.00	–	–
HOLYOKE	4,595,000.00	2,389,000.00	–	1,406,000.00	–	800,000.00	–	–
HAVERHILL	1,637,000.00	1,352,000.00	–	135,000.00	–	150,000.00	–	–
MALDEN	3,162,500.00	2,698,500.00	–	64,000.00	–	400,000.00	–	–
QUINCY	4,004,600.00	2,621,600.00	–	265,000.00	18,000.00	1,100,000.00	–	–
NEWTON	5,171,863.40	4,105,000.00	–	445,000.00	–	450,000.00	–	171,863.40
CHELSEA	3,718,600.00	2,961,600.00	–	2,000.00	–	755,000.00	–	–
SALEM	2,770,367.83	1,795,000.00	–	522,000.00	–	400,000.00	–	53,367.83
PITTSFIELD	2,783,475.00	1,651,725.00	–	1,031,750.00	–	100,000.00	–	–
FITCHBURG	2,992,800.00	2,051,900.00	–	440,900.00	–	500,000.00	–	–
EVERETT	2,574,590.00	2,173,590.00	–	95,000.00	–	306,000.00	–	–
MEDFORD	2,882,250.00	2,247,250.00	–	35,000.00	–	600,000.00	–	–
TAUNTON	3,584,038.83	1,874,500.00	–	1,397,000.00	–	250,000.00	–	62,538.83
CHICOPEE	1,699,200.00	1,267,950.00	–	231,250.00	–	200,000.00	–	–
WALTHAM	1,393,000.00	1,343,000.00	–	50,000.00	–	–	–	–
REVERE	2,692,575.45	1,810,575.45	–	217,000.00	–	665,000.00	–	–
GLOUCESTER	1,786,625.00	739,625.00	–	697,000.00	–	350,000.00	–	–
BEVERLY	1,593,500.00	1,389,000.00	–	104,500.00	–	100,000.00	–	–
NORTH ADAMS	711,005.03	497,855.03	–	213,150.00	–	–	–	–
NORTHAMPTON	588,057.11	405,200.00	1,016.00	18,000.00	–	150,000.00	[1]$13,841.11	–
LEOMINSTER	591,200.00	320,200.00	–	121,000.00	–	150,000.00	–	–
ATTLEBORO	1,201,450.00	581,200.00	–	460,550.00	–	159,700.00	–	–
PEABODY	1,532,000.00	1,080,000.00	–	252,000.00	–	200,000.00	–	–
WESTFIELD	517,000.00	278,000.00	–	139,000.00	–	100,000.00	–	–
MELROSE	1,509,650.00	1,103,650.00	–	116,000.00	–	290,000.00	–	–
GARDNER	768,150.00	543,650.00	–	174,500.00	–	50,000.00	–	–
WOBURN	1,132,550.00	472,350.00	–	360,200.00	–	300,000.00	–	–
NEWBURYPORT	874,274.91	695,274.91	–	179,000.00	–	–	–	–
MARLBOROUGH	820,456.02	573,456.02	–	167,000.00	–	80,000.00	–	–
39 Cities	**$279,182,420.82**	**$192,211,472.41**	**$52,750.93**	**$67,609,350.00**	**$147,650.00**	**$17,315,700.00**	**$13,841.11**	**$1,831,656.37**

[1] In anticipation of receipts by Smith's Agricultural School and Northampton School of Industries.

TABLE XII. — *Relation of Indebtedness to Valuation — 1923.*

NOTE. — The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1923, together with the supplemental assessment of December, 1923, exclusive of the non-resident bank stock as reported to the Tax Commissioner.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table XI, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans, (such as is found in Northampton, see foot-note on Table XI), and warrants or orders is deducted from the total debt shown in Table XI, the result will give the funded or fixed debt shown in Table XII.

	Cities.	Population of 1920	Percentage of Net Debt of Valuation	Valuation of 1923	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1	Taunton	37,137	**6.6**	$37,922,062	$3,271,500.00	$787,236.16	$2,484,263.84
2	Peabody	19,552	**6.3**	21,203,533	1,332,000.00	–	1,332,000.00
3	Brockton	66,254	**6.3**	65,454,700	4,718,000.00	616,956.05	4,101,043.95
4	Newburyport	15,618	**6.2**	12,624,270	874,274.91	97,173.63	777,101.28
5	Revere	28,823	**5.8**	34,915,400	2,027,575.45	–	2,027,575.45
6	New Bedford	121,217	**5.8**	210,903,491	14,464,734.93	2,225,946.91	12,238,788.02
7	Pittsfield	41,763	**5.2**	51,974,455	2,683,475.00	–	2,683,475.00
8	Boston	748,060	**5.0**	1,716,066,700	126,914,401.00	41,508,702.92	85,405,698.08
9	Woburn	16,574	**4.8**	17,335,421	832,550.00	–	832,550.00
10	Salem	42,529	**4.8**	48,351,285	2,317,000.00	–	2,317,000.00
11	Lynn	99,148	**4.7**	106,855,233	5,862,400.00	864,787.21	4,997,612.79
12	Gloucester	22,947	**4.5**	31,890,259	1,436,625.00	–	1,436,625.00
13	Chelsea	43,184	**4.5**	47,725,600	2,963,600.00	826,189.00	2,137,411.00
14	Springfield	129,614	**4.4**	250,085,192	11,742,000.00	693,392.64	11,048,607.36
15	Fall River	120,485	**4.3**	188,086,150	10,896,300.00	2,731,072.43	8,165,227.57
16	Fitchburg	41,029	**4.3**	56,004,025	2,492,800.00	62,076.63	2,430,723.37
17	Lowell	112,759	**4.3**	136,516,501	6,003,960.00	200,000.00	5,803,960.00
18	Medford	39,038	**4.2**	47,478,300	2,282,250.00	279,337.13	2,002,912.87
19	Cambridge	109,694	**4.2**	152,319,800	10,138,300.00	3,806,474.20	6,331,825.80
20	Lawrence	94,270	**4.0**	120,370,335	5,164,560.00	291,960.66	4,872,599.34
21	Marlborough	15,028	**4.0**	14,478,817	740,456.02	156,809.42	583,646.60
22	Malden	49,103	**4.0**	51,770,550	2,762,500.00	678,065.40	2,084,434.60
23	Gardner	16,971	**4.0**	18,053,592	718,150.00	–	718,150.00
24	Everett	40,120	**3.9**	48,052,775	2,268,590.00	394,126.52	1,874,463.48
25	Quincy	47,876	**3.5**	82,584,075	2,904,600.00	–	2,904,600.00
26	Beverly	22,561	**3.4**	44,336,475	1,493,500.00	–	1,493,500.00
27	Attleboro	19,731	**3.3**	22,860,820	1,041,750.00	[1]294,223.46	747,526.54
28	Chicopee	36,214	**3.2**	46,489,400	1,499,200.00	–	1,499,200.00
29	Waltham	30,915	**3.1**	42,880,150	1,393,000.00	60,916.61	1,332,083.39
30	Holyoke	60,203	**3.1**	109,536,500	3,795,000.00	[2]435,588.39	3,359,411.61
31	Newton	46,054	**3.0**	102,091,600	4,550,000.00	1,489,338.18	3,060,661.82
32	Melrose	18,204	**3.0**	25,510,250	1,219,650.00	457,355.71	762,294.29
33	North Adams	22,282	**2.9**	24,689,555	711,005.03	–	711,005.03
34	Worcester	179,754	**2.8**	270,700,650	11,992,600.00	4,313,981.16	7,678,618.84
35	Westfield	18,604	**2.5**	16,778,795	417,000.00	–	417,000.00
36	Somerville	93,091	**1.9**	92,528,400	1,743,500.00	–	1,743,500.00
37	Leominster	19,744	**1.8**	19,007,965	441,200.00	91,463.67	349,736.33
38	Northampton	21,951	**1.7**	25,029,840	424,216.00	–	424,216.00
39	Haverhill	53,884	**1.7**	65,221,100	1,487,000.00	392,580.26	1,094,419.74
	39 Cities	**2,761,985**	**4.4**	**$4,476,684,021**	**$260,021,223.34**	**$63,755,754.35**	**$196,265,468.99**

[1] Includes $140,970.64 investment fund.
[2] Includes railroad stock offsetting debt of $195,000.

TABLE XIII. — *Debt Transactions for 1923 Classified by Character of Obligation.*

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of grade crossings and Metropolitan assessments, or payments to counties on account of debt incurred for bridge purposes. For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 4 to 27, under the section "Municipal Indebtedness."

Refunding bonds for the current year were bonds issued for general purposes.

CITIES.	INCURRED						CANCELLED					
	General Loans	Public Service Enterprise Loans	Cemetery Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Cemetery Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
BOSTON	$5,155,000.00	$2,035,000.00	–	$14,000,000.00	–	–	$4,816,050.00	$140,350.00	$47,500.00	$14,000,000.00	–	–
WORCESTER	1,652,000.00	1,000,000.00	–	5,700,000.00	–	$429,347.35	1,145,200.00	312,200.00	–	6,300,000.00	–	$382,180.38
SPRINGFIELD	1,810,000.00	–	–	3,850,000.00	–	323,407.11	732,500.00	239,000.00	–	3,550,000.00	–	354,074.26
NEW BEDFORD	1,060,000.00	200,000.00	–	4,850,000.00	–	791,131.85	1,177,000.00	43,000.00	3,000.00	5,840,000.00	–	240,030.48
FALL RIVER	1,978,000.00	–	–	2,955,000.00	–	–	1,011,000.00	110,000.00	–	2,655,000.00	–	–
LOWELL	451,700.00	–	–	3,900,000.00	–	–	[1] 526,970.00	44,000.00	–	4,450,000.00	–	–
CAMBRIDGE	693,000.00	–	–	3,400,000.00	–	–	940,650.00	45,500.00	1,000.00	3,250,000.00	–	–
LYNN	1,365,250.00	25,000.00	$10,000.00	4,828,500.00	–	–	383,700.00	100,500.00	7,130.00	5,208,500.00	–	–
LAWRENCE	1,470,000.00	–	–	2,700,000.00	–	–	430,770.00	661,000.00	–	2,800,000.00	–	–
SOMERVILLE	450,000.00	–	–	1,850,000.00	–	–	165,500.00	–	–	1,750,000.00	–	–
BROCKTON	355,000.00	70,000.00	9,000.00	2,300,000.00	–	–	446,100.00	62,100.00	–	2,200,000.00	–	–
HOLYOKE	468,000.00	140,000.00	–	2,200,000.00	–	–	247,000.00	65,000.00	–	1,900,000.00	–	–
HAVERHILL	210,000.00	–	–	1,050,000.00	–	–	181,000.00	5,000.00	–	1,050,000.00	$8,000.00	–
MALDEN	673,000.00	–	–	1,500,000.00	–	–	298,200.00	30,000.00	–	1,850,000.00	–	–
QUINCY	433,500.00	35,000.00	–	1,800,000.00	–	–	365,500.00	74,500.00	2,000.00	1,800,000.00	–	–
NEWTON	420,000.00	–	–	1,400,000.00	–	171,863.40	273,500.00	56,000.00	–	1,400,000.00	–	140,879.71
CHELSEA	404,500.00	–	–	1,255,000.00	–	–	129,100.00	3,000.00	–	1,455,000.00	–	–
SALEM	83,000.00	–	–	1,700,000.00	–	53,367.83	195,000.00	24,000.00	–	1,750,000.00	–	–
PITTSFIELD	239,325.00	35,750.00	–	900,000.00	–	–	194,750.00	100,000.00	–	975,000.00	–	–
FITCHBURG	430,000.00	35,000.00	–	1,200,000.00	–	–	380,800.00	49,800.00	–	1,250,000.00	–	–
EVERETT	572,900.00	25,000.00	–	900,000.00	–	–	301,534.00	–	–	1,300,000.00	–	–
MEDFORD	473,000.00	–	–	975,000.00	–	–	245,800.00	33,000.00	–	975,000.00	–	–
TAUNTON	480,000.00	280,000.00	–	1,100,000.00	–	62,538.83	167,900.00	72,500.00	–	1,175,000.00	–	38,937.61
CHICOPEE	233,000.00	18,000.00	–	900,000.00	–	–	197,150.00	45,250.00	–	800,000.00	–	–
WALTHAM	563,000.00	50,000.00	–	600,000.00	$150,000.00	–	158,500.00	1,000.00	–	900,000.00	400,000.00	–
REVERE	477,682.05	52,000.00	–	1,000,000.00	–	–	205,364.90	20,710.00	–	897,000.00	–	–
GLOUCESTER	240,000.00	30,000.00	–	600,000.00	–	–	64,375.00	60,000.00	–	600,000.00	–	–
BEVERLY	671,000.00	–	–	700,000.00	–	–	130,000.00	29,000.00	–	750,000.00	10,000.00	–
NORTH ADAMS	–	–	–	460,000.00	–	–	78,369.99	17,350.00	–	460,000.00	–	–
NORTHAMPTON	105,000.00	–	–	525,000.00	32,700.01	–	63,400.00	4,000.00	–	500,000.00	28,828.90	–
LEOMINSTER	45,000.00	–	–	400,000.00	–	–	46,600.00	2,000.00	–	400,000.00	–	–
ATTLEBORO	–	–	–	674,700.00	–	–	85,500.00	47,250.00	–	680,000.00	–	–
PEABODY	–	40,000.00	–	700,000.00	–	–	102,000.00	41,000.00	–	800,000.00	–	–
WESTFIELD	–	–	–	350,000.00	–	–	46,000.00	16,000.00	–	350,000.00	–	–
MELROSE	287,150.00	20,000.00	–	725,000.00	–	–	91,240.00	19,500.00	–	760,000.00	–	–
GARDNER	3,500.00	5,000.00	–	400,000.00	–	–	60,300.00	15,000.00	–	400,000.00	–	–
WOBURN	70,950.00	19,400.00	–	700,000.00	–	–	109,700.00	60,500.00	–	650,000.00	–	–
NEWBURYPORT	363,000.00	–	–	–	–	–	131,000.00	15,000.00	–	–	–	–
MARLOBROUGH	232,500.00	15,000.00	–	310,000.00	–	–	77,400.00	8,000.00	–	300,000.00	–	–
39 Cities	**$24,618,957.05**	**$4,130,150.00**	**$19,000.00**	**$75,358,200.00**	**$182,700.01**	**$1,831,656.37**	**$16,402,423.89**	**$2,672,010.00**	**$60,630.00**	**$78,130,500.00**	**$446,828.90**	**$1,156,102.44**

[1] Includes $26,200 Trust Funds used.

TABLE XIV. — *Sinking and Loan Fund Payments to the State — 1923.*

CITIES.	AGGREGATES	Grade Crossings	METROPOLITAN			
			Totals	Sewer	Park	Water
BOSTON	$401,084.72	[1] $27,000.00	$374,084.72	$101,752.96	$85,184.48	$187,147.28
WORCESTER	–	–	–	–	–	–
SPRINGFIELD	–	–	–	–	–	–
NEW BEDFORD	–	–	–	–	–	–
FALL RIVER	–	–	–	–	–	–
LOWELL	–	–	–	–	–	–
CAMBRIDGE	55,898.05	–	55,898.05	41,507.72	14,390.33	–
LYNN	12,571.78	7,683.58	4,888.20	–	4,888.20	–
LAWRENCE	–	–	–	–	–	–
SOMERVILLE	46,300.63	3,380.00	42,920.63	23,061.90	5,949.30	13,909.43
BROCKTON	–	–	–	–	–	–
HOLYOKE	–	–	–	–	–	–
HAVERHILL	–	–	–	–	–	–
MALDEN	22,595.70	–	22,595.70	13,365.18	3,566.37	5,664.15
QUINCY	31,497.74	–	31,497.74	13,790.63	9,285.22	8,421.89
NEWTON	28,136.65	–	28,136.65	22,058.26	5,347.82	730.57
CHELSEA	19,382.67	–	19,382.67	10,974.80	1,838.57	6,569.30
SALEM	–	–	–	–	–	–
PITTSFIELD	–	–	–	–	–	–
FITCHBURG	–	–	–	–	–	–
EVERETT	22,413.28	–	22,413.28	13,383.72	2,077.03	6,952.53
MEDFORD	18,729.84	–	18,729.84	10,344.49	3,574.04	4,811.31
TAUNTON	–	–	–	–	–	–
CHICOPEE	–	–	–	–	–	–
WALTHAM	11,900.24	–	11,900.24	10,035.66	1,864.58	–
REVERE	13,168.43	–	13,168.43	7,637.33	1,195.57	4,335.53
GLOUCESTER	–	–	–	–	–	–
BEVERLY	–	–	–	–	–	–
NORTH ADAMS	–	–	–	–	–	–
NORTHAMPTON	–	–	–	–	–	–
LEOMINSTER	–	–	–	–	–	–
ATTLEBORO	–	–	–	–	–	–
PEABODY	–	–	–	–	–	–
WESTFIELD	–	–	–	–	–	–
MELROSE	9,244.04	–	9,244.04	5,728.40	958.88	2,556.76
GARDNER	–	–	–	–	–	–
WOBURN	5,065.09	–	5,065.09	4,338.00	727.09	–
NEWBURYPORT	–	–	–	–	–	–
MARLBOROUGH	–	–	–	–	–	–
39 Cities	**$697,988.86**	**$38,063.58**	**$659,925.28**	**$277,979.05**	**$140,847.48**	**$241,098.75**

[1] On account of " Defence of the Commonwealth " loan.

TABLE XV. — *Method of Meeting Debt Requirements from Taxation — 1923.*

CITIES.	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
BOSTON	$3,690,325.57	$2,221,417.74	$1,067,823.11	$401,084.72	60.2	28.9	10.9
WORCESTER	975,400.00	875,400.00	100,000.00	–	89.7	10.3	–
SPRINGFIELD	656,500.00	656,500.00	–	–	100.0	–	–
NEW BEDFORD	1,120,272.00	1,103,000.00	17,272.00	–	98.5	1.5	–
FALL RIVER	762,960.00	741,000.00	21,960.00	–	97.1	2.9	–
LOWELL	574,970.00	570,970.00	4,000.00	–	99.3	0.7	–
CAMBRIDGE	603,552.55	435,350.00	112,304.50	55,898.05	72.1	18.6	9.3
LYNN	488,001.78	451,330.00	24,100.00	12,571.78	92.5	4.9	2.6
LAWRENCE	402,059.70	[1] 382,270.00	19,789.70	–	95.1	4.9	–
SOMERVILLE	211,800.63	165,500.00	–	46,300.63	78.1	–	21.9
BROCKTON	508,200.00	483,200.00	25,000.00	–	95.1	4.9	–
HOLYOKE	315,153.00	312,000.00	3,153.00	–	99.0	1.0	–
HAVERHILL	194,045.00	161,000.00	33,045.00	–	83.0	17.0	–
MALDEN	238,409.70	203,200.00	12,614.00	22,595.70	85.2	5.3	9.5
QUINCY	473,497.74	442,000.00	–	31,497.74	93.3	–	6.7
NEWTON	229,236.65	179,500.00	21,600.00	28,136.65	78.3	9.4	12.3
CHELSEA	180,869.67	132,100.00	29,387.00	19,382.67	73.0	16.3	10.7
SALEM	219,000.00	219,000.00	–	–	100.0	–	–
PITTSFIELD	294,750.00	294,750.00	–	–	100.0	–	–
FITCHBURG	223,100.00	208,600.00	14,500.00	–	93.5	6.5	–
EVERETT	206,512.28	176,534.00	7,565.00	22,413.28	85.5	3.7	10.8
MEDFORD	231,529.84	212,800.00	–	18,729.84	91.9	–	8.1
TAUNTON	206,900.00	198,400.00	8,500.00	–	95.9	4.1	–
CHICOPEE	242,400.00	242,400.00	–	–	100.0	–	–
WALTHAM	139,452.56	124,500.00	3,052.32	11,900.24	89.3	2.2	8.5
REVERE	239,243.33	226,074.90	–	13,168.43	94.5	–	5.5
GLOUCESTER	124,375.00	124,375.00	–	–	100.0	–	–
BEVERLY	159,000.00	159,000.00	–	–	100.0	–	–
NORTH ADAMS	95,719.99	95,719.99	–	–	100.0	–	–
NORTHAMPTON	69,080.00	[2] 69,080.00	–	–	100.0	–	–
LEOMINSTER	58,500.00	48,600.00	9,900.00	–	83.1	16.9	–
ATTLEBORO	100,250.00	90,250.00	10,000.00	–	90.0	10.0	–
PEABODY	143,000.00	143,000.00	–	–	100.0	–	–
WESTFIELD	62,000.00	62,000.00	–	–	100.0	–	–
MELROSE	104,579.31	90,240.00	5,095.27	9,244.04	86.3	4.9	8.8
GARDNER	75,300.00	75,300.00	–	–	100.0	–	–
WOBURN	175,265.09	170,200.00	–	5,065.09	97.1	–	2.9
NEWBURYPORT	96,500.00	96,000.00	500.00	–	99.5	0.5	–
MARLBOROUGH	85,400.00	85,400.00	–	–	100.0	–	–
39 Cities	**$14,977,111.39**	**$12,727,961.63**	**$1,551,160.90**	**$697,988.86**	**85.0**	**10.3**	**4.7**

[1] Serial loans amounting to $57,500 were paid from offsets to outlays.
[2] Includes $1,680 paid county of Hampden on account of Connecticut River Bridge.

Division E

Cash Balances

TABLE XVI. — *Cash Balances.*

CITIES.	CASH AT BEGINNING OF 1923						CASH AT END OF 1923					
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Tota	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
BOSTON	$13,634,253.89	$10,085,011.93	$2,866,689.78	$2,048.88	$419,830.96	$260,672.34	$11,352,769.24	$8,461,767.22	$2,296,215.39	$1,790.29	$315,802.44	$277,193.90
WORCESTER	481,468.51	382,318.61	27,206.70	2,722.40	24,287.20	44,933.60	599,713.36	516,307.66	17,721.82	2,856.20	21,863.20	40,964.48
SPRINGFIELD	1,097,421.68	1,013,807.80	71,888.07	–	11,725.81	–	971,476.53	904,369.21	36,892.64	–	30,214.68	–
NEW BEDFORD	2,004,549.51	1,912,181.13	49,829.60	6,502.09	4,607.16	31,429.53	2,093,834.44	1,975,561.93	69,960.81	4,876.77	3,851.67	39,583.26
FALL RIVER	1,242,230.52	1,025,267.17	211,339.50	–	1,166.04	4,457.81	1,162,687.87	1,060,134.35	95,072.43	–	1,023.28	6,457.81
LOWELL	503,114.37	487,803.63	15,199.63	–	111.11	–	340,398.60	336,717.12	3,548.09	–	133.39	–
CAMBRIDGE	348,299.51	277,373.64	44,579.63	554.77	1,855.30	23,936.17	376,680.04	268,786.19	80,524.20	3,313.68	2,068.70	21,987.27
LYNN	168,317.01	158,149.55	6,511.07	3,251.36	–	405.03	382,092.95	369,057.06	10,436.74	2,194.12	–	405.03
LAWRENCE	876,917.40	452,085.65	422,712.78	–	91.11	2,027.86	1,293,514.46	1,122,585.94	168,900.66	–	–	2,027.86
SOMERVILLE	510,957.15	509,602.53	–	–	1,062.97	291.65	317,656.94	316,062.24	–	–	1,303.05	291.65
BROCKTON	132,472.92	123,156.50	3,420.66	2,459.61	2,922.66	513.49	480,653.98	423,790.50	51,356.05	2,067.67	2,758.31	681.45
HOLYOKE	431,772.06	399,377.44	29,078.30	–	3,316.32	–	488,913.54	473,047.98	12,423.39	–	3,442.17	–
HAVERHILL	122,434.26	118,543.14	1,132.18	–	2,526.69	232.25	232,558.65	227,281.76	2,580.26	–	2,456.88	239.75
MALDEN	385,569.35	359,194.72	24,424.32	1,808.57	141.74	–	407,445.56	396,101.57	7,629.52	2,529.32	1,185.15	–
QUINCY	626,045.24	613,322.76	–	526.60	3,416.01	8,779.87	886,809.73	863,585.38	–	612.09	9,480.58	13,131.68
NEWTON	706,311.52	702,114.55	1,697.04	21.17	2,478.76	–	396,456.92	392,101.59	2,791.91	34.50	1,528.92	–
CHELSEA	190,152.94	189,152.94	–	–	–	1,000.00	163,663.43	163,563.43	–	–	100.00	–
SALEM	192,571.80	187,446.18	–	806.66	2,472.54	1,846.42	321,572.99	312,482.47	–	2,173.11	4,514.11	2,403.30
PITTSFIELD	235,365.26	234,440.77	–	–	–	924.49	259,609.65	257,673.45	–	–	–	1,936.20
FITCHBURG	411,737.67	302,010.90	103,152.78	4,854.47	1,287.52	432.00	360,486.20	356,194.74	1,826.63	848.08	1,313.75	303.00
EVERETT	596,667.39	552,404.98	37,766.53	4,964.18	–	1,531.70	316,912.58	150,753.05	133,226.52	31,121.93	90.46	1,720.62
MEDFORD	598,436.91	571,932.02	9,450.87	3,956.44	477.61	12,619.97	681,781.61	656,334.75	6,437.13	4,250.90	1,407.75	13,351.08
TAUNTON	211,875.14	172,820.32	28,006.64	4,890.03	–	6,158.15	616,056.36	588,203.12	18,528.07	5,179.89	–	4,145.28
CHICOPEE	63,156.98	35,940.20	–	–	1,082.22	26,134.56	90,526.27	50,802.74	–	–	1,570.42	38,153.11
WALTHAM	167,345.54	152,125.14	6,712.66	2,258.69	1,384.71	4,864.34	116,249.99	102,378.43	5,484.37	2,976.28	1,618.70	3,792.21
REVERE	199,108.02	199,108.02	–	–	–	–	57,003.52	57,003.52	–	–	–	–
GLOUCESTER	235,231.40	235,223.61	–	–	–	7.79	348,998.08	348,599.01	–	–	391.28	7.79
BEVERLY	224,738.31	224,434.05	–	–	304.26	–	463,428.25	463,146.87	–	–	281.38	–
NORTH ADAMS	23,837.02	23,837.02	–	–	–	–	43,694.42	43,694.42	–	–	–	–
NORTHAMPTON	168,754.82	168,424.07	–	167.75	163.00	–	198,851.80	194,764.85	–	186.87	3,900.08	–
LEOMINSTER	127,608.07	127,608.07	–	–	–	–	137,902.00	137,902.00	–	–	–	–
ATTLEBORO	23,471.21	19,617.94	1,662.81	–	2,190.46	–	35,186.36	29,252.55	623.46	–	5,310.35	–
PEABODY	144,977.50	142,987.29	–	–	–	1,990.21	125,193.43	121,245.56	–	–	–	3,947.87
WESTFIELD	164,325.64	160,803.20	–	–	–	3,522.44	138,104.50	133,785.39	–	–	–	4,319.11
MELROSE	79,735.89	56,428.07	13,790.02	2,883.05	1,908.10	4,726.65	235,089.52	222,697.64	8,355.71	.05	1,910.06	2,126.06
GARDNER	37,421.46	36,578.46	–	–	–	843.00	86,561.07	86,152.07	–	–	–	409.00
WOBURN	72,791.93	65,565.52	5,563.94	–	1,642.06	20.41	77,975.98	71,529.91	5,336.07	–	800.33	309.67
NEWBURYPORT	94,648.92	75,093.73	11,498.25	–	7,870.68	186.26	148,082.65	141,459.09	8.85	–	6,428.45	186.26
MARLBOROUGH	66,900.71	62,014.89	2,478.16	–	2,407.66	–	148,125.02	146,166.66	162.32	–	1,796.04	–
39 Cities	**$27,602,995.43**	**$22,615,308.14**	**$3,995,791.92**	**$44,676.72**	**$502,730.66**	**$444,487.99**	**$26,954,718.49**	**$22,943,043.42**	**$3,036,043.04**	**$67,011.75**	**$428,545.58**	**$480,074.70**

Part II

Towns Over 5,000 Population

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS FOR THE FISCAL YEAR ENDING DECEMBER 31, 1923

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Brookline Population 37,748
REVENUE.	**$2,746,289.66**
General	**2,449,220.46**
Taxes	*2,434,348.66*
Property, poll, and income	2,315,102.16
Corporation, bank, etc.	119,246.50
Licenses and permits	*4,183.50*
Fines and forfeits	*1,258.36*
Grants and gifts	*8,742.88*
For expenses	7,742.88
For outlays	1,000.00
All other	*687.06*
Commercial	**297,069.20**
Special assessments	*7,384.55*
To meet expenses	7,384.55
To meet outlays	–
Privileges	*2,683.10*
Departmental	*104,270.76*
General government	1,794.12
Protection of persons and property	6,198.23
Health and sanitation	22,054.69
Highways	339.92
Charities	11,310.63
Soldiers' benefits	1,950.00
Schools	19,385.69
Libraries	2,882.10
Recreation	9,669.95
Unclassified	28,685.43
Public service enterprises	*161,308.81*
Electric light	–
Water	161,308.81
All other	–
Cemeteries	*7,431.41*
Interest	*13,990.57*
On sinking funds	–
On trust and investment funds	1,754.35
All other	12,236.22
NON-REVENUE.	**$1,597,529.07**
Offsets to outlays	**16,054.65**
Departmental	*10,023.00*
Public service enterprises	*6,031.65*
Cemeteries	–
Municipal indebtedness	**1,152,050.00**
Loans, general purposes	*250,000.00*
Loans, public service enterprises	–
Loans, cemeteries	–
Bonds refunded, current year	–
Temporary loans (including revenue loans)	*900,000.00*
Unpaid warrants or orders, current year	–
Premiums	*2,050.00*
Transfers	–
From sinking funds	–
All other	–
Refunds	**13,325.72**
Agency, trust, and investment	**416,098.70**
Taxes and licenses for State	*243,116.84*
Taxes for county	*164,411.76*
Reimbursements for grade crossings	–
Sinking and other permanent funds	*8,570.10*
All other	–

RECAPITULATION.

Revenue and offsets to outlays	$2,762,344.31
Premiums	2,050.00
Municipal indebtedness	1,150,000.00
Transfers and refunds	13,325.72
Agency, trust, and investment	416,098.70
Total receipts	**$4,343,818.73**
Balance on hand, including funds	*383,311.08*
GRAND TOTAL	**$4,727,129.81**

Graded According to Population of 1920.

PAYMENTS.	Brookline Population 37,748
Maintenance	**$2,368,385.92**
Departmental	*2,236,400.75*
General government	123,567.32
Protection of persons and property	523,597.58
Health and sanitation	330,953.35
Highways	330,679.05
Charities	45,666.75
Soldiers' benefits	3,140.00
Schools	597,963.48
Libraries	65,626.85
Recreation	179,039.74
Pensions	22,053.86
Unclassified	14,112.80
Public service enterprises	*122,673.36*
Electric light	–
Water	122,673.36
All other	–
Cemeteries	*9,301.78*
Administration of trust funds	*10.00*
Interest	**151,985.44**
Loans, general purposes	*144,448.68*
Loans, public service enterprises	*7,536.76*
Loans, cemeteries	–
Outlays	**450,343.53**
Departmental	*413,619.94*
General government	–
Protection of persons and property	1,000.14
Health and sanitation	34,152.25
Highways	145,263.98
Charities	–
Schools	195,470.58
Libraries	–
Recreation	37,732.99
Unclassified	–
Public service enterprises	*34,992.67*
Electric light	–
Water	34,992.67
All other	–
Cemeteries	*1,730.92*
Municipal indebtedness	**1,109,959.07**
From sinking funds	–
From revenue and other sources	*209,959.07*
Bonds refunded, current year	–
Temporary loans (including revenue loans)	*900,000.00*
Warrants or orders, previous years	–
Transfers	–
To sinking funds from revenue	–
All other	–
Refunds	**13,325.72**
Agency, trust, and investment	**415,087.37**
Taxes and licenses for State	*243,116.84*
Taxes for county	*164,411.76*
Expenditures for grade crossings	–
Sinking and other permanent funds	*7,558.77*
All other	–

RECAPITULATION.

Maintenance and interest	$2,520,371.36
Permanent debt (except from sinking funds)	209,959.07
Sinking fund requirements from revenue	–
Outlays	450,343.53
Permanent debt from sinking funds	–
Bonds refunded, current year	–
Temporary loans	900,000.00
Transfers (except to sinking funds) and refunds	13,325.72
Agency, trust, and investment	415,087.37
Total payments	**$4,509,087.05**
Balance on hand, including funds	*218,042.76*
GRAND TOTAL	**$4,727,129.81**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Watertown POPULATION 21,457	Arlington POPULATION 18,665	Framingham POPULATION 17,033	Greenfield POPULATION 15,462
REVENUE.	**$1,194,411.62**	**$1,116,191.21**	**$1,041,735.57**	**$698,145.02**
General	**1,006,470.56**	**917,450.39**	**846,128.03**	**591,578.93**
Taxes	*994,637.60*	*911,648.20*	*835,440.43*	*686,464.63*
Property, poll, and income	907,739.29	878,708.65	754,190.60	524,094.87
Corporation, bank, etc.	86,898.31	32,939.55	81,249.83	62,359.66
Licenses and permits	*1,536.00*	*3,557.50*	*2,761.60*	*1,651.00*
Fines and forfeits	*2,550.12*	*641.61*	*1,395.81*	*2,415.50*
Grants and gifts	*7,720.29*	*1,603.08*	*6,530.19*	*1,051.90*
For expenses	7,720.29	1,603.08	5,469.50	1,051.90
For outlays	–	–	1,060.69	–
All other	*26.55*	–	–	*6.00*
Commercial	**187,941.06**	**198,740.82**	**195,607.54**	**106,566.09**
Special assessments	*11,626.76*	*25,869.23*	*13,968.06*	*2,648.40*
To meet expenses	11,111.79	673.75	7,322.75	–
To meet outlays	514.97	25,195.48	6,645.31	2,648.40
Privileges	–	–	–	–
Departmental	*48,765.48*	*42,205.10*	*46,705.80*	*21,032.23*
General government	3,270.46	6,553.79	526.36	2,559.62
Protection of persons and property	619.46	958.55	367.77	423.82
Health and sanitation	12,210.27	4,107.24	13,076.77	3,365.53
Highways	193.90	1,142.22	98.35	772.13
Charities	11,221.71	6,832.68	13,091.92	7,235.31
Soldiers' benefits	901.00	1,947.25	2,082.50	1,155.77
Schools	2,465.45	2,293.81	9,184.49	4,561.70
Libraries	633.29	715.50	814.25	786.35
Recreation	91.00	7.00	19.70	2.00
Unclassified	17,158.94	17,647.06	7,443.69	170.00
Public service enterprises	*110,642.96*	*93,435.84*	*94,022.26*	*71,694.52*
Electric light	–	–	–	–
Water	110,642.96	93,435.84	94,022.26	71,694.52
All other	–	–	–	–
Cemeteries	*2,576.09*	*11,973.80*	*5,349.70*	–
Interest	*14,329.77*	*25,256.85*	*35,561.72*	*11,190.94*
On sinking funds	–	7,647.51	5,100.22	–
On trust and investment funds	2,018.51	7,699.14	4,500.84	3,897.76
All other	12,311.26	9,910.20	25,960.66	7,293.18
NON-REVENUE.	**$965,051.43**	**$911,612.25**	**$1,475,196.74**	**$463,569.84**
Offsets to outlays	**11,835.46**	**38,248.17**	**36,284.87**	**2,500.82**
Departmental	*6,488.83*	*38,248.17*	*36,124.84*	*2,500.82*
Public service enterprises	*5,346.63*	–	*160.03*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**808,596.50**	**594,989.63**	**1,300,200.08**	**351,617.25**
Loans, general purposes	*107,500.00*	*181,000.00*	*593,000.00*	*100,000.00*
Loans, public service enterprises	–	*12,000.00*	*60,000.00*	*40,000.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*700,000.00*	*400,000.00*	*639,800.00*	*210,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*1,096.50*	*1,989.63*	*7,400.08*	*1,617.25*
Transfers	**2,328.78**	**34,935.35**	**4,494.24**	**139.69**
From sinking funds	–	*10,500.00*	–	–
All other	*2,328.78*	*24,435.35*	*4,494.24*	*139.69*
Refunds	**17,027.93**	**4,300.84**	**5,431.05**	**5,316.20**
Agency, trust, and investment	**125,262.76**	**239,138.26**	**128,786.50**	**103,995.88**
Taxes and licenses for State	*83,815.59*	*68,669.41*	*71,631.00*	*54,933.00*
Taxes for county	*39,065.04*	*32,788.05*	*34,929.61*	*46,927.86*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,382.13*	*137,680.80*	*22,225.89*	*2,135.02*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$1,206,247.08	$1,154,439.38	$1,078,020.44	$700,645.84
Premiums	1,096.50	1,989.63	7,400.08	1,617.25
Municipal indebtedness	807,500.00	593,000.00	1,292,800.00	350,000.00
Transfers and refunds	19,356.71	39,236.19	9,925.29	5,455.89
Agency, trust, and investment	125,262.76	239,138.26	128,786.50	103,995.88
Total receipts	**$2,159,463.05**	**$2,027,803.46**	**$2,516,932.31**	**$1,161,714.86**
Balance on hand, including funds	*240,695.28*	*56,887.49*	*241,144.23*	*255,089.71*
GRAND TOTAL	**$2,400,158.33**	**$2,084,690.95**	**$2,758,076.54**	**$1,416,804.57**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Watertown Population 21,457	Arlington Population 18,665	Framingham Population 17,033	Greenfield Population 15,462
Maintenance	**$825,996.31**	**$833,906.07**	**$731,678.32**	**$506,999.51**
Departmental	*775,496.67*	*766,266.95*	*674,140.18*	*468,645.83*
General government	47,750.43	56,833.80	34,638.53	31,880.17
Protection of persons and property	141,341.87	108,002.94	110,300.91	43,225.47
Health and sanitation	79,157.08	84,974.54	55,714.22	28,325.72
Highways	98,176.67	115,164.71	126,052.80	79,629.45
Charities	48,705.90	22,118.67	28,025.19	23,824.24
Soldiers' benefits	3,166.50	2,712.00	6,364.70	1,848.50
Schools	294,112.60	329,875.45	272,737.08	227,419.64
Libraries	18,665.12	13,880.86	17,059.68	14,018.39
Recreation	24,621.17	18,147.57	4,835.16	6,227.51
Pensions	6,386.00	5,366.20	1,370.00	–
Unclassified	13,413.33	9,190.21	17,041.91	12,246.74
Public service enterprises	*43,480.61*	*53,478.10*	*50,652.04*	*38,222.68*
Electric light	–	–	–	–
Water	43,480.61	53,478.10	50,652.04	38,222.68
All other	–	–	–	–
Cemeteries	*7,019.03*	*14,136.02*	*6,801.10*	–
Administration of trust funds	–	*25.00*	*85.00*	*131.00*
Interest	**112,199.10**	**74,125.42**	**71,998.59**	**27,502.87**
Loans, general purposes	*87,239.34*	*51,988.35*	*53,029.84*	*25,675.71*
Loans, public service enterprises	*24,959.76*	*22,137.07*	*18,968.75*	*1,927.16*
Loans, cemeteries	–	–	–	–
Outlays	**205,597.55**	**263,782.68**	**595,117.77**	**304,008.21**
Departmental	*181,231.63*	*235,468.47*	*562,741.67*	*266,490.58*
General government	–	–	–	1,027.55
Protection of persons and property	3,108.51	31,143.67	6,147.90	–
Health and sanitation	33,799.60	59,074.16	296,299.05	15,479.78
Highways	70,271.43	81,852.81	116,902.20	72,511.27
Charities	–	–	–	723.61
Schools	40,552.09	42,454.37	140,080.09	159,490.07
Libraries	–	–	–	–
Recreation	–	19,027.07	3,090.14	17,258.30
Unclassified	33,500.00	1,916.39	222.29	–
Public service enterprises	*22,368.91*	*28,314.21*	*24,408.15*	*37,517.63*
Electric light	–	–	–	–
Water	22,368.91	28,314.21	24,408.15	37,517.63
All other	–	–	–	–
Cemeteries	*1,997.01*	–	*7,967.95*	–
Municipal indebtedness	**874,467.77**	**523,282.24**	**1,010,300.00**	**263,000.00**
From sinking funds	–	*10,500.00*	–	–
From revenue and other sources	*174,467.77*	*72,782.24*	*82,500.00*	*53,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*700,000.00*	*440,000.00*	*927,800.00*	*210,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**2,328.78**	**34,935.35**	**4,494.24**	**139.69**
To sinking funds from revenue	–	*12,850.00*	*500.00*	–
All other	*2,328.78*	*22,085.35*	*3,994.24*	*139.69*
Refunds	**17,027.93**	**4,300.84**	**5,431.05**	**5,316.20**
Agency, trust, and investment	**126,668.65**	**255,828.14**	**132,763.47**	**103,995.88**
Taxes and licenses for State	*83,815.59*	*68,669.41*	*71,631.00*	*54,933.00*
Taxes for county	*39,065.04*	*32,788.05*	*34,929.61*	*46,927.86*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*3,788.02*	*154,370.68*	*26,202.86*	*2,135.02*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$938,195.41	$908,031.49	$803,676.91	$534,502.38
Permanent debt (except from sinking funds)	174,467.77	72,782.24	82,500.00	53,000.00
Sinking fund requirements from revenue	–	12,850.00	500.00	–
Outlays	205,597.55	263,782.68	595,117.77	304,008.21
Permanent debt from sinking funds	–	10,500.00	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	700,000.00	440,000.00	927,800.00	210,000.00
Transfers (except to sinking funds) and refunds	19,356.71	26,386.19	9,425.29	5,455.89
Agency, trust, and investment	126,668.65	255,828.14	132,763.47	103,995.88
Total payments	**$2,164,286.09**	**$1,990,160.74**	**$2,551,783.44**	**$1,210,962.36**
Balance on hand, including funds	*235,872.24*	*94,530.21*	*206,293.10*	*205,842.21*
GRAND TOTAL	**$2,400,158.33**	**$2,084,690.95**	**$2,758,076.54**	**$1,416,804.57**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Winthrop POPULATION 15,455	Methuen POPULATION 15,189	Weymouth POPULATION 15,057	Southbridge POPULATION 14,245
REVENUE.	**$674,439.16**	**$776,937.53**	**$599,045.40**	**$439,861.13**
General	**578,356.36**	**682,964.64**	**510,336.12**	**412,626.48**
Taxes	*574,817.86*	*671,490.39*	*503,103.26*	*399,410.26*
Property, poll, and income	570,677.10	620,092.98	468,826.69	357,934.35
Corporation, bank, etc.	4,140.76	51,397.41	34,276.57	41,475.91
Licenses and permits	*1,955.07*	*1,225.00*	*1,365.00*	*952.00*
Fines and forfeits	*440.00*	*2,032.50*	*1,258.43*	*763.00*
Grants and gifts	*1,143.43*	*8,216.75*	*4,609.43*	*11,501.22*
For expenses	1,143.43	8,216.75	4,609.43	11,501.22
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**96,082.80**	**93,972.89**	**88,709.28**	**27,234.65**
Special assessments	*5,306.49*	*5,220.03*	*3,060.52*	*5,353.65*
To meet expenses	–	5,220.03	1,537.17	–
To meet outlays	5,306.49	–	1,523.35	5,353.65
Privileges	–	–	–	–
Departmental	*9,157.06*	*16,131.96*	*15,142.58*	*11,774.60*
General government	120.92	960.25	4.01	817.86
Protection of persons and property	112.73	493.33	349.39	859.34
Health and sanitation	872.00	307.95	639.29	1,311.64
Highways	–	674.70	2,003.68	–
Charities	2,818.45	6,343.01	5,133.01	3,750.31
Soldiers' benefits	1,026.00	771.50	3,474.50	1,072.50
Schools	1,127.36	6,430.45	1,063.80	3,609.74
Libraries	364.00	–	1,750.85	352.91
Recreation	–	–	–	.30
Unclassified	2,715.60	150.77	724.05	–
Public service enterprises	*63,379.55*	*54,638.72*	*57,030.76*	–
Electric light	–	–	–	–
Water	63,379.55	54,638.72	56,865.76	–
All other	–	–	165.00	–
Cemeteries	*4,285.77*	*1,567.00*	–	*2,016.94*
Interest	*13,953.93*	*16,415.18*	*13,475.42*	*8,089.46*
On sinking funds	–	6,249.12	810.05	1,672.34
On trust and investment funds	6.88	–	2,533.77	100.13
All other	13,947.05	10,166.06	10,131.60	6,316.99
NON-REVENUE.	**$357,884.84**	**$1,110,146.95**	**$800,562.13**	**$324,872.15**
Offsets to outlays	**1,764.74**	**33,482.74**	**16,163.06**	–
Departmental	–	*27,358.67*	*8,295.50*	–
Public service enterprises	*1,764.74*	*6,124.07*	*7,867.56*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**300,000.00**	**943,002.93**	**693,133.50**	**260,000.00**
Loans, general purposes	–	*246,900.00*	*290,000.00*	*10,000.00*
Loans, public service enterprises	–	*5,000.00*	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*300,000.00*	*689,000.00*	*400,000.00*	*250,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	*2,102.93*	*3,133.50*	–
Transfers	–	**6,679.70**	**8,485.60**	**1,185.00**
From sinking funds	–	–	*5,000.00*	–
All other	–	*6,679.70*	*3,485.60*	*1,185.00*
Refunds	**3,707.82**	**2,098.68**	**3,228.61**	**2,640.75**
Agency, trust, and investment	**52,412.28**	**124,882.90**	**79,551.36**	**61,046.40**
Taxes and licenses for State	*49,986.30*	*50,237.24*	*46,265.95*	*38,206.21*
Taxes for county	–	*34,857.08*	*25,809.89*	*15,929.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,425.98*	*39,788.58*	*7,475.52*	*6,911.19*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$676,203.90	$810,420.27	$615,208.46	$439,861.13
Premiums	–	2,102.93	3,133.50	–
Municipal indebtedness	300,000.00	940,900.00	690,000.00	260,000.00
Transfers and refunds	3,707.82	8,778.38	11,714.21	3,825.75
Agency, trust, and investment	52,412.28	124,882.90	79,551.36	61,046.40
Total receipts	**$1,032,324.00**	**$1,887,084.48**	**$1,399,607.53**	**$764,733.28**
Balance on hand, including funds	*76,046.16*	*66,990.36*	*36,327.70*	*92,679.51*
GRAND TOTAL	**$1,108,370.16**	**$1,954,074.84**	**$1,435,935.23**	**$857,412.79**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Winthrop Population 15,455	Methuen Population 15,189	Weymouth Population 15,057	Southbridge Population 14,245
Maintenance	**$445,036.71**	**$598,561.37**	**$471,027.67**	**$317,082.76**
Departmental	*405,947.72*	*546,496.36*	*444,471.19*	*314,086.60*
General government	19,707.05	34,032.97	26,403.86	18,206.85
Protection of persons and property	68,828.45	96,190.93	49,711.75	51,276.97
Health and sanitation	37,398.90	43,318.96	20,776.49	20,203.36
Highways	46,013.90	111,853.09	90,061.34	49,969.41
Charities	8,176.97	23,476.65	29,305.21	32,300.96
Soldiers' benefits	2,552.00	1,076.00	6,376.35	3,558.65
Schools	195,850.01	232,541.56	186,574.75	124,953.35
Libraries	6,696.76	–	11,655.44	7,598.09
Recreation	15,890.86	1,898.95	13,583.84	2,963.74
Pensions	–	–	–	–
Unclassified	4,832.82	2,107.25	10,022.16	3,055.22
Public service enterprises	*32,526.06*	*48,683.58*	*26,556.48*	–
Electric light	–	–	–	–
Water	32,526.06	48,683.58	26,184.52	–
All other	–	–	371.96	–
Cemeteries	*6,562.93*	*3,381.43*	–	*2,996.16*
Administration of trust funds	–	–	–	–
Interest	**56,805.86**	**46,823.61**	**26,178.19**	**19,377.62**
Loans, general purposes	*39,026.71*	*34,132.36*	*22,583.19*	*19,377.62*
Loans, public service enterprises	*17,519.47*	*12,691.25*	*3,595.00*	–
Loans, cemeteries	*259.68*	–	–	–
Outlays	**70,486.08**	**253,175.32**	**281,314.99**	**120,097.12**
Departmental	*67,363.58*	*216,097.38*	*253,418.93*	*120,097.12*
General government	–	–	–	–
Protection of persons and property	1,538.76	4,113.53	3,570.38	22,280.73
Health and sanitation	6,959.49	6,744.50	559.76	6,045.76
Highways	49,181.51	56,042.98	7,578.18	10,500.26
Charities	–	862.28	33,422.61	–
Schools	531.32	148,334.09	207,599.83	74,260.13
Libraries	152.50	–	–	–
Recreation	9,000.00	–	688.17	2,499.86
Unclassified	–	–	–	4,510.38
Public service enterprises	*3,122.50*	*37,077.94*	*27,896.06*	–
Electric light	–	–	–	–
Water	3,122.50	37,077.94	27,896.06	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**395,534.75**	**780,000.00**	**288,176.49**	**313,860.00**
From sinking funds	–	–	*5,000.00*	–
From revenue and other sources	*60,534.75*	*70,000.00*	*33,176.49*	*23,860.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*335,000.00*	*710,000.00*	*250,000.00*	*290,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	**6,679.70**	**8,485.60**	**1,185.00**
To sinking funds from revenue	–	*6,679.70*	*300.00*	–
All other	–	–	*8,185.60*	*1,185.00*
Refunds	**3,707.82**	**2,098.68**	**3,228.61**	**2,640.75**
Agency, trust, and investment	**52,329.45**	**131,751.21**	**74,025.51**	**63,358.02**
Taxes and licenses for State	*49,986.30*	*50,237.24*	*46,265.95*	*38,206.21*
Taxes for county	–	*34,857.08*	*25,809.89*	*15,929.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,343.15*	*46,656.89*	*1,949.67*	*9,222.81*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$501,842.57	$645,384.98	$497,205.86	$336,460.38
Permanent debt (except from sinking funds)	60,534.75	70,000.00	33,176.49	23,860.00
Sinking fund requirements from revenue	–	6,679.70	300.00	–
Outlays	70,486.08	253,175.32	281,314.99	120,097.12
Permanent debt from sinking funds	–	–	5,000.00	–
Bonds refunded, current year	–	–	–	–
Temporary loans	335,000.00	710,000.00	250,000.00	290,000.00
Transfers (except to sinking funds) and refunds	3,707.82	2,098.68	11,414.21	3,825.75
Agency, trust, and investment	52,329.45	131,751.21	74,025.51	63,358.02
Total payments	**$1,023,900.67**	**$1,819,089.89**	**$1,152,437.06**	**$837,601.27**
Balance on hand, including funds	*84,469.49*	*134,984.95*	*283,498.17*	*19,811.52*
GRAND TOTAL	**$1,108,370.16**	**$1,954,074.84**	**$1,435,935.23**	**$857,412.79**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Milford POPULATION 13,471	West Springfield POPULATION 13,443	Webster POPULATION 13,258	Plymouth POPULATION 13,045
REVENUE.	**$459,630.97**	**$837,620.99**	**$409,217.96**	**$636,802.05**
General	**424,490.25**	**675,029.70**	**335,513.27**	**572,358.87**
Taxes	*419,238.05*	*666,490.76*	*325,490.14*	*565,292.89*
Property, poll, and income	400,178.68	601,529.56	281,523.42	477,524.64
Corporation, bank, etc.	19,059.37	64,961.20	43,966.72	87,768.25
Licenses and permits	*1,342.55*	*1,154.30*	*969.00*	*1,171.00*
Fines and forfeits	*1,064.00*	*1,793.00*	*1,013.50*	*782.15*
Grants and gifts	*2,845.65*	*5,591.64*	*8,040.63*	*5,112.83*
For expenses	2,845.65	5,591.64	8,040.63	5,112.83
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**35,140.72**	**162,591.29**	**73,704.69**	**64,543.18**
Special assessments	*1,678.63*	*9,358.16*	*9,582.11*	*2,769.10*
To meet expenses	1,442.85	3,455.62	33.00	599.00
To meet outlays	235.78	5,902.54	9,549.11	2,170.10
Privileges	–	–	–	*725.00*
Departmental	*24,148.77*	*10,384.57*	*18,651.05*	*11,199.63*
General government	1,810.90	853.28	15.75	588.60
Protection of persons and property	123.39	206.69	1,725.58	451.48
Health and sanitation	121.75	601.06	1,339.97	1,391.27
Highways	494.96	6,217.54	1,002.11	10.55
Charities	14,329.63	109.86	9,154.64	4,335.91
Soldiers' benefits	2,506.00	1,001.00	919.49	2,429.50
Schools	4,511.23	747.36	3,949.39	359.82
Libraries	183.76	594.08	299.12	–
Recreation	10.15	–	45.00	1,632.50
Unclassified	57.00	53.70	200.00	–
Public service enterprises	–	*108,256.02*	*36,886.55*	*37,132.89*
Electric light	–	–	–	–
Water	–	108,256.02	36,886.55	37,082.89
All other	–	–	–	50.00
Cemeteries	*1,624.00*	–	*1,410.25*	*6,596.37*
Interest	*7,689.32*	*34,592.54*	*7,174.73*	*6,120.19*
On sinking funds	–	12,420.37	–	–
On trust and investment funds	–	536.22	2,972.21	695.66
All other	7,689.32	21,635.95	4,202.52	5,424.53
NON-REVENUE.	**$468,047.79**	**$548,452.84**	**$267,763.87**	**$349,672.35**
Offsets to outlays	**20,221.83**	**6,412.68**	**467.25**	**659.03**
Departmental	*20,221.83*	*1,624.16*	–	*659.03*
Public service enterprises	–	*4,788.52*	*467.25*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**390,819.80**	**450,000.00**	**200,000.00**	**241,492.50**
Loans, general purposes	*12,000.00*	*50,000.00*	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*378,800.00*	*400,000.00*	*200,000.00*	*240,000.00*
Unpaid warrants or orders, current year	–	–	–	*1,492.50*
Premiums	*19.80*	–	–	–
Transfers	–	**12,200.00**	**5,618.58**	**5,626.22**
From sinking funds	–	–	–	–
All other	–	*12,200.00*	*5,618.58*	*5,626.22*
Refunds	**1,940.59**	**3,018.71**	**472.05**	**2,671.94**
Agency, trust, and investment	**55,065.57**	**76,821.45**	**61,205.99**	**99,222.66**
Taxes and licenses for State	*37,234.35*	*53,967.13*	*35,571.00*	*54,321.00*
Taxes for county	*16,075.00*	*19,454.32*	*15,420.00*	*38,384.88*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,756.22*	*3,400.00*	*10,214.99*	*6,016.78*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$479,852.80	$844,033.67	$409,685.21	$637,561.08
Premiums	19.80	–	–	–
Municipal indebtedness	390,800.00	450,000.00	200,000.00	241,492.50
Transfers and refunds	1,940.59	15,218.71	6,090.63	8,298.16
Agency, trust, and investment	55,065.57	76,821.45	61,205.99	99,222.66
Total receipts	**$927,678.76**	**$1,386,073.83**	**$676,981.83**	**$986,574.40**
Balance on hand, including funds	*50,268.39*	*280,120.37*	*64,085.55*	*25,711.18*
GRAND TOTAL	**$977,947.15**	**$1,666,194.20**	**$741,067.38**	**$1,012,285.58**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Milford Population 13,471	West Springfield Population 13,443	Webster Population 13,258	Plymouth Population 13,045
Maintenance	**$351,840.81**	**$579,973.65**	**$307,539.44**	**$474,276.27**
Departmental	*350,117.41*	*541,418.76*	*286,276.98*	*440,849.72*
General government	21,362.05	36,637.19	21,045.28	19,000.92
Protection of persons and property	38,201.71	83,175.46	29,614.57	62,309.59
Health and sanitation	17,531.47	24,215.28	13,716.98	37,828.78
Highway	63,222.82	82,272.90	46,687.28	70,062.75
Charities	47,133.00	23,743.83	28,534.18	18,896.67
Soldiers' benefits	4,709.08	3,042.08	5,129.50	6,855.35
Schools	149,298.05	265,112.67	127,360.45	208,355.04
Libraries	2,159.96	7,526.02	7,754.71	5,595.50
Recreation	1,626.13	3,246.13	2,483.27	6,421.76
Pensions	530.40	649.25	–	1,266.25
Unclassified	4,342.74	11,797.95	3,950.76	4,257.11
Public service enterprises	–	*38,554.89*	*19,468.26*	*20,496.42*
Electric light	–	–	–	–
Water	–	38,554.89	19,385.30	19,116.62
All other	–	–	82.96	1,379.80
Cemeteries	*1,723.40*	–	*1,794.20*	*12,930.13*
Administration of trust funds	–	–	–	–
Interest	**20,996.16**	**53,681.71**	**7,171.06**	**11,212.43**
Loans, general purposes	*20,996.16*	*38,841.71*	*6,586.06*	*10,126.93*
Loans, public service enterprises	–	*14,840.00*	*585.00*	*1,085.50*
Loans, cemeteries	–	–	–	–
Outlays	**77,890.30**	**345,541.18**	**61,668.18**	**81,835.22**
Departmental	*77,890.30*	*283,812.67*	*27,966.44*	*65,268.95*
General government	–	3,395.00	–	–
Protection of persons and property	461.00	1,000.00	4,708.41	1,799.48
Health and sanitation	36,471.68	34,701.10	3,937.85	5,470.97
Highways	39,479.38	47,185.48	18,823.11	37,965.83
Charities	1,478.24	–	–	–
Schools	–	195,762.34	383.74	14,428.91
Libraries	–	–	18.59	–
Recreation	–	1,768.75	94.74	5,603.76
Unclassified	–	–	–	–
Public service enterprises	–	*61,728.51*	*33,701.74*	*13,243.47*
Electric light	–	–	–	–
Water	–	61,728.51	33,701.74	7,998.89
All other	–	–	–	5,244.58
Cemeteries	–	–	–	*3,322.80*
Municipal indebtedness	**428,300.00**	**370,000.00**	**280,000.00**	**276,459.16**
From sinking funds	–	–	–	–
From revenue and other sources	*29,500.00*	*60,000.00*	*20,000.00*	*25,966.66*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*398,800.00*	*310,000.00*	*260,000.00*	*250,000.00*
Warrants or orders, previous years	–	–	–	*492.50*
Transfers	–	**12,200.00**	**5,618.58**	**5,626.22**
To sinking funds from revenue	–	*12,200.00*	–	–
All other	–	–	*5,618.58*	*5,626.22*
Refunds	**1,940.59**	**3,018.71**	**472.05**	**2,671.94**
Agency, trust, and investment	**55,065.57**	**109,020.18**	**56,251.48**	**99,275.87**
Taxes and licenses for State	*37,234.35*	*53,967.13*	*35,571.00*	*54,321.00*
Taxes for county	*16,075.00*	*19,454.32*	*15,420.00*	*38,884.88*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,756.22*	*35,598.73*	*5,260.48*	*6,069.99*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$372,836.97	$633,655.36	$314,710.50	$485,488.70
Permanent debt (except from sinking funds)	29,500.00	60,000.00	20,000.00	25,966.66
Sinking fund requirements from revenue	–	12,200.00	–	–
Outlays	77,890.30	345,541.18	61,668.18	81,835.22
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	398,800.00	310,000.00	260,000.00	250,492.50
Transfers (except to sinking funds) and refunds	1,940.59	3,018.71	6,090.63	8,298.16
Agency, trust, and investment	55,065.57	109,020.18	56,251.48	99,275 87
Total payments	**$936,033.43**	**$1,473,435.43**	**$718,720.79**	**$951,357.11**
Balance on hand, including funds	*41,913 72*	*192,758.77*	*22,346.59*	*60,928.47*
GRAND TOTAL	**$977,947.15**	**$1,666,194.20**	**$741,067.38**	**$1,012,285.58**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wakefield POPULATION 13,025	Clinton POPULATION 12,979	Adams POPULATION 12,967	Norwood POPULATION 12,627
REVENUE.	**$969,683.03**	**$460,799.31**	**$469,186.48**	**$903,990.22**
General	**624,714.17**	**379,745.90**	**412,259.05**	**628,347.47**
Taxes	*587,805.33*	*371,205.06*	*402,360.40*	*610,871.35*
Property, poll, and income	554,407.07	311,886.71	350,261.55	548,088.98
Corporation, bank, etc.	33,398.26	59,318.35	52,098.85	62,782.37
Licenses and permits	*768.00*	*995.00*	*415.00*	*923.75*
Fines and forfeits	*1,953.00*	*2,640.48*	*2,460.00*	*2,508.50*
Grants and gifts	*34,187.84*	*4,905.36*	*7,023.65*	*14,023.87*
For expenses	6,110.39	4,905.36	5,523.65	1,121.56
For outlays	28,077.45	–	1,500.00	12,902.31
All other	–	–	–	*20.00*
Commercial	**344,968.86**	**81,053.41**	**56,927.43**	**275,642.75**
Special assessments	*7,354.73*	*3,183.80*	*6,083.24*	*10,670.73*
To meet expenses	4,622.54	325.09	–	8,685.00
To meet outlays	2,732.19	2,858.71	6,083.24	1,985.73
Privileges	–	–	*1,143.31*	–
Departmental	*21,181.33*	*12,342.01*	*38,756.40*	*12,188.98*
General government	638.71	2,480.75	2,625.69	1,192.44
Protection of persons and property	356.13	1,217.80	191.35	2,964.07
Health and sanitation	5,021.53	158.21	331.57	2,752.17
Highways	205.75	316.90	1,317.89	521.81
Charities	3,878.60	5,444.23	30,626.22	104.42
Soldiers' benefits	1,860.09	1,129.00	436.00	126.00
Schools	8,613.61	1,196.22	2,734.44	3,136.45
Libraries	600.05	313.07	493.24	516.62
Recreation	–	–	–	–
Unclassified	6.86	85.83	–	875.00
Public service enterprises	*297,291.28*	*46,681.13*	–	*237,545.38*
Electric light	[1]232,128.01	–	–	185,650.36
Water	65,163.27	46,681.13	–	51,895.02
All other	–	–	–	–
Cemeteries	*387.60*	*5,419.55*	*1,525.26*	*5,742.93*
Interest	*18,753.92*	*13,426.92*	*9,419.22*	*9,494.73*
On sinking funds	–	8,650.52	839.43	–
On trust and investment funds	1,205.22	1,265.48	1,821.13	21.25
All other	17,548.70	3,510.92	6,758.66	9,473.48
NON-REVENUE.	**$900,975.17**	**$373,025.09**	**$524,129.97**	**$583,196.37**
Offsets to outlays	**27,740.91**	**1,161.33**	**15,000.00**	**15,706.67**
Departmental	*25,400.00*	*832.83*	*15,000.00*	*9,377.86*
Public service enterprises	*2,340.91*	*278.50*	–	*6,328.81*
Cemeteries	–	–	–	–
Municipal indebtedness	**798,497.67**	**295,000.00**	**410,129.00**	**410,179.15**
Loans, general purposes	*239,200.00*	–	*60,000.00*	*35,159.00*
Loans, public service enterprises	*132,200.00*	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*425,000.00*	*295,000.00*	*350,000.00*	*375,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*2,097.67*	–	*129.00*	*20.15*
Transfers	**2,429.10**	**4,090.90**	**12,645.44**	**726.67**
From sinking funds	–	*1,500.00*	*10,000.00*	–
All other	*2,429.10*	*2,590.90*	*2,645.44*	*726.67*
Refunds	**2,351.46**	**376.83**	**298.54**	**1,224.31**
Agency, trust, and investment	**69,956.03**	**72,396.03**	**86,056.99**	**155,359.57**
Taxes and licenses for State	*42,489.00*	*43,120.72*	*46,136.90*	*63,290.70*
Taxes for county	*19,495.60*	*18,766.00*	*28,341.08*	*31,688.30*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*7,971.43*	*10,509.31*	*11,579.01*	*70,380.57*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$997,423.94	$461,960.64	$484,186.48	$919,696.89
Premiums	2,097.67	–	129.00	20.15
Municipal indebtedness	796,400.00	295,000.00	410,000.00	410,159.00
Transfers and refunds	4,780.56	4,467.73	12,943.98	1,950.98
Agency, trust, and investment	69,956.03	72,396.03	86,056.99	155,359.57
Total receipts	**$1,870,658.20**	**$833,824.40**	**$993,316.45**	**$1,487,186.59**
Balance on hand, including funds	*247,145.47*	*66,604.06*	*362,358.11*	*72,768.72*
GRAND TOTAL	**$2,117,803.67**	**$900,428.46**	**$1,355,674.56**	**$1,559,955.31**

[1] Includes gas, amount not specified.

Graded According to Population of 1920 — Continued.

PAYMENTS.	Wakefield Population 13,025	Clinton Population 12,979	Adams Population 12,967	Norwood Population 12,627
Maintenance	**$725,178.45**	**$388,256.18**	**$314,597.45**	**$627,552.19**
Departmental	*492,595.40*	*354,885.64*	*313,107.04*	*459,299.29*
General government	23,077.14	26,879.89	17,609.39	30,476.79
Protection of persons and property	74,996.93	54,472.29	28,965.09	48,968.74
Health and sanitation	37,247.70	20,571.41	20,057.45	38,215.23
Highways	54,677.05	58,572.33	43,727.03	53,294.83
Charities	21,842.01	21,099.63	69,127.96	30,797.87
Soldiers' benefits	5,797.87	2,904.00	538.00	1,496.63
Schools	231,300.56	150,437.53	120,541.69	237,729.94
Libraries	16,026.36	10,223.86	9,567.82	10,451.65
Recreation	13,251.73	4,640.70	527.60	1,049.19
Pensions	–	–	–	–
Unclassified	14,378.05	5,084.00	2,445.01	6,818.42
Public service enterprises	*231,688.77*	*24,955.30*	–	*162,892.88*
Electric light	[1] 198,506.89	–	–	126,025.21
Water	33,181.88	24,837.30	–	36,867.67
All other	–	118.00	–	–
Cemeteries	*894.28*	*8,312.24*	*1,443.74*	*5,360.02*
Administration of trust funds	–	*103.00*	*46.67*	–
Interest	**60,791.04**	**19,067.27**	**29,286.76**	**49,810.71**
Loans, general purposes	*48,646.32*	*14,967.27*	*29,286.76*	*42,081.46*
Loans, public service enterprises	*12,144.72*	*3,775.00*	–	*7,729.25*
Loans, cemeteries	–	*325.00*	–	–
Outlays	**407,753.07**	**49,141.45**	**356,590.78**	**142,546.30**
Departmental	*308,501.90*	*33,908.38*	*356,590.78*	*119,307.84*
General government	6,164.90	–	–	490.44
Protection of persons and property	2,546.54	3,110.18	–	677.47
Health and sanitation	16,386.06	10,298.43	9,691.98	60,035.11
Highways	76,656.71	9,828.09	82,624.51	25,708.23
Charities	–	–	–	–
Schools	136,276.25	–	254,010.04	32,360.59
Libraries	64,321.44	–	–	36.00
Recreation	2,400.00	4,172.18	10,264.25	–
Unclassified	3,750.00	6,500.00	–	–
Public service enterprises	*99,251.17*	*15,232.57*	–	*21,739.72*
Electric light	[1] 63,099.24	–	–	11,302.44
Water	36,151.93	15,232.57	–	10,437.28
All other	–	–	–	–
Cemeteries	–	–	–	*1,498.74*
Municipal indebtedness	**547,460.65**	**307,000.00**	**450,000.00**	**466,400.00**
From sinking funds	–	[2] *1,500.00*	*10,000.00*	–
From revenue and other sources	*72,460.65*	*20,500.00*	*40,000.00*	*106,400.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*475,000.00*	*285,000.00*	*400,000.00*	*360,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**2,429.10**	**4,090.90**	**12,645.44**	**726.67**
To sinking funds from revenue	–	–	–	–
All other	*2,429.10*	*4,090.90*	*12,645.44*	*726.67*
Refunds	**2,351.46**	**376.83**	**298.54**	**1,224.31**
Agency, trust, and investment	**68,880.57**	**77,133.10**	**78,200.23**	**155,312.14**
Taxes and licenses for State	*42,489.00*	*43,120.72*	*46,136.90*	*53,290.70*
Taxes for county	*19,495.60*	*18,766.00*	*28,341.08*	*31,688.30*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*6,895.97*	*15,246.38*	*3,722.25*	*70,333.14*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$785,969.49	$407,323.45	$343,884.21	$677,362.90
Permanent debt (except from sinking funds)	72,460.65	20,500.00	40,000.00	106,400.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	407,753.07	49,141.45	356,590.78	142,546.30
Permanent debt from sinking funds	–	[2] 1,500.00	10,000.00	–
Bonds refunded, current year	–	–	–	–
Temporary loans	475,000.00	285,000.00	400,000.00	360,000.00
Transfers (except to sinking funds) and refunds	4,780.56	4,467.73	12,943.98	1,950.98
Agency, trust, and investment	68,880.57	77,133.10	78,200.23	155,312.14
Total payments	**$1,814,844.34**	**$845,065.73**	**$1,241,619.20**	**$1,443,572.32**
Balance on hand, including funds	*302,959.33*	*55,362.73*	*114,055.36*	*116,382.99*
GRAND TOTAL	**$2,117,803.67**	**$900,428.46**	**$1,355,674.56**	**$1,559,955.31**

[1] Includes gas, amount not specified.
[2] Serial payments from sinking fund surplus.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Easthampton Population 11,261	Danvers Population 11,108	Natick Population 10,907	Saugus Population 10,874
REVENUE.	**$446,957.48**	**$600,289.59**	**$650,097.83**	**$450,848.91**
General	**390,837.83**	**378,492.15**	**481,386.11**	**383,335.66**
Taxes	*380,036.41*	*375,527.34*	*458,684.03*	*379,449.50*
Property, poll, and income	316,367.77	359,283.22	440,093.53	371,560.60
Corporation, bank, etc.	63,668.64	16,244.12	18,590.50	7,888.90
Licenses and permits	*1,689.55*	*279.00*	*452.35*	*447.41*
Fines and forfeits	*3,614.99*	*1,277.51*	*1,248.93*	*2,283.00*
Grants and gifts	*5,496.88*	*1,408.30*	*21,000.80*	*1,155.75*
For expenses	5,496.88	1,408.30	21,000.80	1,155.75
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**56,119.65**	**221,797.44**	**168,711.72**	**67,513.25**
Special assessments	*985.00*	*1,147.25*	*3,328.12*	*1,648.81*
To meet expenses	–	1,147.25	3,328.12	1,648.81
To meet outlays	985.00	–	–	–
Privileges	–	–	*50.00*	–
Departmental	*21,088.21*	*15,662.65*	[1] *90,213.49*	*20,015.83*
General government	1,839.34	493.15	–	815.69
Protection of persons and property	286.25	831.83	761.91	205.03
Health and sanitation	2,796.29	1,083.40	22,601.62	382.79
Highways	240.87	70.69	1,987.06	38.73
Charities	7,769.22	4,685.76	57,387.62	15,516.12
Soldiers' benefits	126.00	2,572.00	2,106.00	2,131.50
Schools	6,044.09	5,299.16	4,290.36	647.96
Libraries	–	–	1,010.39	28.01
Recreation	–	–	3.60	–
Unclassified	1,986.15	626.66	[1] 64.93	250.00
Public service enterprises	*26,723.86*	*200,503.07*	*47,114.78*	*30,000.96*
Electric light	–	121,289.68	–	–
Water	26,723.86	79,213.39	47,091.28	30,000.96
All other	–	–	23.50	–
Cemeteries	*875.27*	–	–	*5,921.53*
Interest	*6,447.31*	*4,484.47*	*28,005.33*	*9,926.12*
On sinking funds	–	2,083.31	4,640.66	–
On trust and investment funds	826.00	612.99	8,270.13	91.38
All other	5,621.31	1,788.17	15,094.54	9,834.74
NON-REVENUE.	**$329,937.09**	**$271,333.45**	**$632,147.46**	**$431,365.71**
Offsets to outlays	**20,925.43**	**32,719.49**	**19,458.99**	**14,451.60**
Departmental	*20,925.43*	*29,121.26*	*10,000.00*	*14,451.60*
Public service enterprises	–	*3,598.23*	*9,458.99*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**241,524.00**	**167,000.00**	**464,753.89**	**365,175.00**
Loans, general purposes	*120,000.00*	–	*55,000.00*	*50,000.00*
Loans, public service enterprises	–	*7,000.00*	*24,000.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*120,000.00*	*160,000.00*	*385,753.89*	*315,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*1,524.00*	–	–	*175.00*
Transfers	**1,004.49**	**20,635.19**	**59,711.03**	–
From sinking funds	–	–	*35,000.00*	–
All other	*1,004.49*	*20,635.19*	*24,711.03*	–
Refunds	**1,818.20**	**1,825.00**	**1,249.75**	**910.58**
Agency, trust, and investment	**64,664.97**	**49,153.77**	**86,973.80**	**50,828.53**
Taxes and licenses for State	*36,060.67*	*28,138.15*	*38,080 68*	*28,902.00*
Taxes for county	*25,225.12*	*19,415.51*	*16,467.87*	*17,939.48*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*3,379.18*	*1,600.11*	*32,393.25*	*3,987.05*
All other	–	–	*32.00*	–

RECAPITULATION.

Revenue and offsets to outlays	$467,882.91	$633,009.08	$669,556.82	$465,300.51
Premiums	1,524.00	–	–	175.00
Municipal indebtedness	240,000.00	167,000.00	464,753.89	365,000.00
Transfers and refunds	2,822.69	22,460.19	60,960.78	910.58
Agency, trust, and investment	64,664.97	49,153.77	86,973.80	50,828.53
Total receipts	**$776,894.57**	**$871,623.04**	**$1,282,245.29**	**$882,214.62**
Balance on hand, including funds	*121,369.76*	*80,698.33*	*53,015.22*	*27,245.98*
GRAND TOTAL	**$898,264.33**	**$952,321.37**	**$1,335,260.51**	**$909,460.60**

[1] Includes $64.93 from administration of trust funds. See "Unclassified."

Graded According to Population of 1920 — Continued.

PAYMENTS.	Easthampton Population 11,261	Danvers Population 11,108	Natick Population 10,907	Saugus Population 10,874
Maintenance	**$330,579.22**	**$449,731.84**	**$491,687.14**	**$353,377.34**
Departmental	*309,262.64*	*318,092.03*	*467,426.64*	*322,922.65*
General government	24,195.96	21,722.70	25,503.76	22,985.70
Protection of persons and property	44,417.00	43,472.72	49,598.83	43,992.91
Health and sanitation	20,746.60	11,093.58	35,061.52	10,686.59
Highways	39,441.41	66,890.19	60,110.55	39,820.38
Charities	27,950.32	16,586.05	98,899.76	28,850.52
Soldiers' benefits	210.00	5,711.50	6,117.38	5,098.26
Schools	135,177.81	140,351.87	164,633.65	157,113.23
Libraries	5,000.00	6,000.00	10,709.65	3,085.99
Recreation	117.08	2,499.04	4,948.67	5,716.40
Pensions	–	–	1,628.90	1,024.80
Unclassified	12,006.46	3,764.38	10,213.97	4,547.87
Public service enterprises	*18,916.09*	*131,639.81*	*24,195.57*	*24,515.16*
Electric light	–	85,509.01	–	–
Water	18,916.09	46,130.80	24,195.57	24,515.16
All other	–	–	–	–
Cemeteries	*2,400.49*	–	–	*5,939.53*
Administration of trust funds	–	–	*64.93*	–
Interest	**6,471.42**	**14,848.34**	**35,151.54**	**22,026.08**
Loans, general purposes	*6,321.42*	*5,359.84*	*30,577.78*	*19,738.58*
Loans, public service enterprises	*150.00*	*9,488.50*	*4,573.76*	*2,287.50*
Loans, cemeteries	–	–	–	–
Outlays	**116,790.69**	**133,588.30**	**135,728.39**	**65,801.79**
Departmental	*113,587.14*	*81,557.46*	*97,686.16*	*60,168.40*
General government	501.58	1,614.00	–	–
Protection of persons and property	–	675.97	12,000.00	1,477.00
Health and sanitation	12,734.73	3,380.86	5,366.36	4,490.74
Highways	48,034.67	75,544.39	56,601.67	32,265.43
Charities	3,909.65	–	9,710.09	–
Schools	41,337.42	–	13,908.04	21,570.73
Libraries	–	–	–	–
Recreation	5,750.00	342.24	–	–
Unclassified	1,319.09	–	–	364.50
Public service enterprises	*3,203.55*	*52,030.84*	*38,142.23*	*5,633.39*
Electric light	–	32,687.37	–	–
Water	3,203.55	19,343.47	36,752.13	5,633.39
All other	–	–	1,390.10	–
Cemeteries	–	–	–	–
Municipal indebtedness	**132,000.00**	**195,200.00**	**389,400.00**	**397,364.04**
From sinking funds	–	–	*35,000.00*	–
From revenue and other sources	*12,000.00*	*35,200.00*	*24,400.00*	*22,364.04*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*120,000.00*	*160,000.00*	*330,000.00*	*375,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**1,004.49**	**20,635.19**	**59,711.03**	–
To sinking funds from revenue	–	*8,655.26*	*18,029.98*	–
All other	*1,004.49*	*11,979.93*	*41,681.05*	–
Refunds	**1,818.20**	**1,825.00**	**1,249.75**	**910.58**
Agency, trust, and investment	**65,136.97**	**61,379.66**	**74,549.53**	**50,828.53**
Taxes and licenses for State	*36,060.67*	*28,138.15*	*38,080.68*	*28,902.00*
Taxes for county	*25,225.12*	*19,415.51*	*16,467.87*	*17,939.48*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*3,851.18*	*13,826.00*	*19,968.98*	*3,987.05*
All other	–	–	*32.00*	–

RECAPITULATION.

Maintenance and interest	$337,050.64	$464,580.18	$526,838.68	$375,403.42
Permanent debt (except from sinking funds)	12,000.00	35,200.00	24,400.00	22,364.04
Sinking fund requirements from revenue	–	8,655.26	18,029.98	–
Outlays	116,790.69	133,588.30	135,728.39	65,801.79
Permanent debt from sinking funds	–	–	35,000.00	–
Bonds refunded, current year	–	–	–	–
Temporary loans	120,000.00	160,000.00	330,000.00	375,000.00
Transfers (except to sinking funds) and refunds	2,822.69	13,804.93	42,930.80	910.58
Agency, trust, and investment	65,136.97	61,379.66	74,549.53	50,828.53
Total payments	**$653,800.99**	**$877,208.33**	**$1,187,477.38**	**$890,308.36**
Balance on hand, including funds	*244,463.34*	*75,113.04*	*147,783.13*	*19,152.24*
GRAND TOTAL	**$898,264.33**	**$952,321.37**	**$1,335,260.51**	**$909,460.60**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dedham Population 10,792	Belmont Population 10,749	Braintree Population 10,580	Winchester Population 10,485
REVENUE.	**$583,504.51**	**$748,494.46**	**$723,756.37**	**$707,630.29**
General	**535,115.76**	**543,424.99**	**476,623.78**	**624,203.66**
Taxes	*530,758.26*	*539,932.20*	*471,813.15*	*620,916.05*
Property, poll, and income	512,925.02	523,229.10	443,061.98	598,511.26
Corporation, bank, etc.	17,833.24	16,703.10	28,751.17	22,404.79
Licenses and permits	*467.50*	*1,453.50*	*659.75*	*365.00*
Fines and forfeits	*1,816.00*	*315.00*	*824.49*	*1,066.50*
Grants and gifts	*2,074.00*	*1,724.29*	*3,326.39*	*1,856.11*
For expenses	2,074.00	1,724.29	3,326.39	1,856.11
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**48,388.75**	**205,069.47**	**247,132.59**	**83,426.63**
Special assessments	*3,509.46*	*10,777.40*	*1,246.65*	*5,451.65*
To meet expenses	3,509.46	3,676.89	1,246.65	292.05
To meet outlays	–	7,100.51	–	5,159.60
Privileges	–	–	–	–
Departmental	*31,456.36*	*23,633.63*	*18,193.06*	[1]*15,037.99*
General government	1,707.90	1,494.95	2,089.69	2,013.49
Protection of persons and property	350.98	660.35	194.26	1,049.31
Health and sanitation	4,265.26	10,578.29	801.01	1,428.12
Highways	60.17	256.94	581.24	1,618.43
Charities	11,639.61	544.00	7,760.81	5,627.81
Soldiers' benefits	1,202.75	588.50	1,893.59	753.00
Schools	11,423.95	1,416.00	4,013.19	2,347.92
Libraries	524.23	460.90	199.27	150.00
Recreation	49.01	95.29	–	–
Unclassified	232.50	7,538.41	660.00	[1]49.91
Public service enterprises	–	*154,082.30*	*213,113.43*	*37,045.87*
Electric light	–	108,180.76	149,177.94	–
Water	–	45,901.54	63,935.49	37,045.87
All other	–	–	–	–
Cemeteries	*3,562.50*	*2,470.87*	–	*10,612.05*
Interest	*9,860.43*	*14,105.27*	*14,579.45*	*15,279.07*
On sinking funds	–	4,011.42	–	–
On trust and investment funds	7,268.01	–	2,293.96	2,808.16
All other	2,592.42	10,093.85	12,285.49	12,470.91
NON-REVENUE.	**$295,320.76**	**$469,007.01**	**$311,215.37**	**$1,308,418.67**
Offsets to outlays	**10,378.86**	**17,259.57**	–	**13,044.17**
Departmental	*10,378.86*	*601.82*	–	*6,979.78*
Public service enterprises	–	*16,657.75*	–	*6,064.39*
Cemeteries	–	–	–	–
Municipal indebtedness	**200,000.00**	**326,527.20**	**250,000.00**	**1,169,269.40**
Loans, general purposes	–	*296,000.00*	–	*540,000.00*
Loans, public service enterprises	–	*28,000.00*	–	–
Loans, cemeteries	–	–	–	*25,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*200,000.00*	–	*250,000.00*	*600,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	*2,527.20*	–	*4,269.40*
Transfers	**735.25**	**43,943.49**	**1,828.90**	**20,040.28**
From sinking funds	–	–	–	–
All other	*735.25*	*43,943.49*	*1,828.90*	*20,040.28*
Refunds	**4,924.45**	**1,342.89**	**1,465.36**	**9,674.47**
Agency, trust, and investment	**79,282.20**	**79,933.86**	**57,921.11**	**96,390.35**
Taxes and licenses for State	*43,162.14*	*45,765.87*	*36,239.63*	*55,965.73*
Taxes for county	*25,258.79*	*21,489.47*	*19,931.48*	*29,464.94*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*10,861.27*	*12,678.52*	*1,750.00*	*10,959.68*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$593,883.37	$765,754.03	$723,756.37	$720,674.46
Premiums	–	2,527.20	–	4,269.40
Municipal indebtedness	200,000.00	324,000.00	250,000.00	1,165,000.00
Transfers and refunds	5,659.70	45,286.38	3,294.26	29,714.75
Agency, trust, and investment	79,282.20	79,933.86	57,921.11	96,390.35
Total receipts	**$878,825.27**	**$1,217,501.47**	**$1,034,971.74**	**$2,016,048.96**
Balance on hand, including funds	*116,804.42*	*150,591.80*	*139,468.13*	*334,083.89*
GRAND TOTAL	**$995,629.69**	**$1,368,093.27**	**$1,174,439.87**	**$2,350,132.85**

[1] Includes $7.50 from administration of trust funds.

Graded According to Population of 1920 — Continued.

PAYMENTS.	Dedham Population 10,792	Belmont Population 10,749	Braintree Population 10,580	Winchester Population 10,485
Maintenance	**$464,821.67**	**$581,091.34**	**$535,446.50**	**$502,882.72**
Departmental	*454,620.88*	*479,733.28*	*362,442.49*	*471,306.30*
General government	21,133.29	33,955.38	21,781.23	44,599.60
Protection of persons and property	72,635.27	72,442.40	41,590.60	68,793.76
Health and sanitation	34,800.76	47,114.88	15,633.57	41,163.14
Highways	64,892.16	89,447.44	69,927.38	80,657.37
Charities	31,854.86	4,535.18	24,289.39	15,177.95
Soldiers' benefits	2,965.50	1,290.00	2,162.12	1,690.00
Schools	192,276.30	195,387.43	168,885.18	177,724.02
Libraries	13,769.89	9,824.34	5,041.53	5,985.31
Recreation	13,981.72	13,658.39	7,478.95	21,222.61
Pensions	–	634.34	–	2,277.00
Unclassified	6,311.13	11,443.50	5,652.54	12,015.54
Public service enterprises	–	*97,919.05*	*172,543.07*	*21,397.66*
Electric light	–	80,121.24	133,500.86	–
Water	–	17,797.81	39,042.21	21,397.66
All other	–	–	–	–
Cemeteries	*10,200.79*	*3,439.01*	*450.94*	*10,161.26*
Administration of trust funds	–	–	*10.00*	*17.50*
Interest	**32,557.87**	**57,679.87**	**15,006.84**	**38,320.38**
Loans, general purposes	*32,557.87*	*44,462.82*	*15,006.84*	*35,982.88*
Loans, public service enterprises	–	*13,217.05*	–	*2,337.50*
Loans, cemeteries	–	–	–	–
Outlays	**48,480.26**	**394,443.04**	**107,677.06**	**277,453.93**
Departmental	*48,480.26*	*318,767.65*	*75,842.99*	*219,052.96*
General government	1,880.33	10,274.32	–	–
Protection of persons and property	646.00	20,328.03	8,890.70	–
Health and sanitation	785.92	83,315.95	3,902.10	20,999.38
Highways	37,607.06	16,450.27	5,350.13	44,951.66
Charities	–	–	590.00	–
Schools	7,560.95	154,216.19	54,966.62	153,101.92
Libraries	–	–	–	–
Recreation	–	4,500.00	2,143.44	–
Unclassified	–	29,682.89	–	–
Public service enterprises	–	*75,675.39*	*31,834.07*	*33,059.97*
Electric light	–	12,143.77	10,234.98	–
Water	–	63,531.62	21,599.09	33,059.97
All other	–	–	–	–
Cemeteries	–	–	–	*25,341.00*
Municipal indebtedness	**236,837.57**	**64,944.49**	**321,780.67**	**950,295.53**
From sinking funds	–	–	–	–
From revenue and other sources	*36,837.57*	*64,944.49*	*21,780.67*	*50,295.53*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*200,000.00*	–	*300,000.00*	*900,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**735.25**	**43,943.49**	**1,828.90**	**20,040.28**
To sinking funds from revenue	–	*2,317.33*	–	–
All other	*735.25*	*41,626.16*	*1,828.90*	*20,040.28*
Refunds	**4,924.45**	**1,342.89**	**1,465.36**	**9,674.47**
Agency, trust, and investment	**79,921.39**	**85,698.44**	**58,003.52**	**98,714.55**
Taxes and licenses for State	*43,162.14*	*45,765.87*	*36,239.63*	*55,965.73*
Taxes for county	*25,258.79*	*21,489.47*	*19,931.48*	*29,464.94*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*11,500.46*	*18,443.10*	*1,832.41*	*13,283.88*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$497,379.54	$638,771.21	$550,453.34	$541,203.10
Permanent debt (except from sinking funds)	36,837.57	64,944.49	21,780.67	50,295.53
Sinking fund requirements from revenue	–	2,317.33	–	–
Outlays	48,480.26	394,443.04	107,677.06	277,453.93
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	200,000.00	–	300,000.00	900,000.00
Transfers (except to sinking funds) and refunds	5,659.70	42,969.05	3,294.26	29,714.75
Agency, trust, and investment	79,921.39	85,698.44	58,003.52	98,714.55
Total payments	**$868,278.46**	**$1,229,143.56**	**$1,041,208.85**	**$1,897,381.86**
Balance on hand, including funds	*127,351.23*	*138,949.71*	*133,231.02*	*452,750.99*
GRAND TOTAL	**$995,629.69**	**$1,368,093.27**	**$1,174,439.87**	**$2,350,132.85**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Northbridge POPULATION 10,174	Amesbury POPULATION 10,036	Palmer POPULATION 9,896	Athol POPULATION 9,792
REVENUE.	**$346,135.47**	**$359,183.33**	**$300,387.63**	**$431,093.41**
General	**336,377.34**	**279,195.07**	**279,817.49**	**347,523.35**
Taxes	*329,919.31*	*275,283.81*	*274,691.36*	*344,259.18*
Property, poll, and income	290,966.00	247,303.79	228,443.62	305,910.53
Corporation, bank, etc.	38,953.31	27,980.02	46,247.74	38,348.65
Licenses and permits	*774.00*	*373.50*	*448.00*	*727.00*
Fines and forfeits	*927.23*	*1,725.00*	*361.22*	*1,401.00*
Grants and gifts	*4,756.80*	*1,812.76*	*4,321.91*	*1,136.17*
For expenses	4,756.80	1,812.76	4,321.91	1,136.17
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**9,758.13**	**79,988.26**	**20,570.14**	**83,570.06**
Special assessments	*4,134.33*	*6,591.42*	*2,330.78*	*2,337.40*
To meet expenses	3,659.42	1,207.57	1,293.28	2,337.40
To meet outlays	474.91	5,383.85	1,037.50	–
Privileges	–	–	–	–
Departmental	*4,599.38*	*21,273.04*	*12,204.71*	*18,070.45*
General government	–	3,195.50	–	335.20
Protection of persons and property	197.87	379.15	148.36	246.72
Health and sanitation	379.10	594.90	474.14	8,321.69
Highways	16.00	491.54	103.72	–
Charities	2,297.31	3,857.64	5,414.35	3,538.75
Soldiers' benefits	238.00	1,536.00	228.00	1,959.35
Schools	1,171.10	10,695.33	5,836.14	3,377.74
Libraries	–	2.80	–	291.00
Recreation	–	182.18	–	–
Unclassified	300.00	338.00	–	–
Public service enterprises	–	*43,198.29*	–	*47,845.52*
Electric light	–	–	–	–
Water	–	43,198.29	–	47,845.52
All other	–	–	–	–
Cemeteries	*33.00*	*411.84*	*2,201.84*	*5,536.60*
Interest	*991.42*	*8,513.67*	*3,832.81*	*9,780.09*
On sinking funds	–	–	–	3,687.58
On trust and investment funds	101.42	1,858.09	81.06	47.84
All other	890.00	6,655.58	3,751.75	6,044.67
NON-REVENUE.	**$265,308.46**	**$444,525.72**	**$185,275.13**	**$288,272.73**
Offsets to outlays	–	**31,543.63**	**2,039.41**	**2,405.00**
Departmental	–	*31,543.63*	*2,039.41*	*2,405.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**214,341.93**	**349,012.50**	**140,132.00**	**225,150.00**
Loans, general purposes	*23,000.00*	*10,000.00*	*40,000.00*	*75,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*190,000.00*	*339,000.00*	*100,000.00*	*150,000.00*
Unpaid warrants or orders, current year	*1,285.93*	–	–	–
Premiums	*56.00*	*12.50*	*132.00*	*150.00*
Transfers	**210.00**	**3,748.80**	–	–
From sinking funds	–	–	–	–
All other	*210.00*	*3,748.80*	–	–
Refunds	**1,740.52**	**2,044.16**	**1,013.01**	**1,875.06**
Agency, trust, and investment	**49,016.01**	**58,176.63**	**42,090.71**	**58,842.67**
Taxes and licenses for State	*33,400.26*	*33,592.68*	*29,937.21*	*31,434.00*
Taxes for county	*15,129.00*	*22,254.03*	*10,236.29*	*14,402.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*486.75*	*2,329.92*	*1,917.21*	*13,006.67*
All other	–	–	–	–

RECAPITULATION.				
Revenue and offsets to outlays	$346,135.47	$390,726.96	$302,427.04	$433,498.41
Premiums	56.00	12.50	132.00	150.00
Municipal indebtedness	214,285.93	349,000.00	140,000.00	225,000.00
Transfers and refunds	1,950.52	5,792.96	1,013.01	1,875.06
Agency, trust, and investment	49,016.01	58,176.63	42,090.71	58,842.67
Total receipts	**$611,443.93**	**$803,709.05**	**$485,662.76**	**$719,366.14**
Balance on hand, including funds	*28,012.37*	*17,468.96*	*138,475.62*	*184,596.29*
GRAND TOTAL	**$639,456.30**	**$821,178.01**	**$624,138.38**	**$903,962.43**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Northbridge Population 10,174	Amesbury Population 10,036	Palmer Population 9,896	Athol Population 9,792
Maintenance	**$242,887.45**	**$293,995.16**	**$252,851.64**	**$301,820.93**
Departmental	*242,594.49*	*269,288.36*	*249,514.54*	*272,358.92*
General government	7,794.94	17,365.84	12,571.50	10,740.63
Protection of persons and property	14,338.37	42,882.44	9,290.83	36,536.65
Health and sanitation	13,058.50	8,851.25	7,784.93	11,021.27
Highways	41,585.69	49,775.35	41,689.58	48,925.29
Charities	13,479.67	20,191.99	12,616.06	17,499.70
Soldiers' benefits	388.00	2,977.35	701.00	3,185.35
Schools	143,419.68	118,707.52	157,364.79	133,588.97
Libraries	6,753.30	5,845.82	4,930.40	5,493.78
Recreation	474.43	1,370.50	–	1,999.68
Pensions	–	–	–	–
Unclassified	1,301.91	1,320.30	2,565.45	3,367.60
Public service enterprises	–	*24,123.13*	–	*20,843.61*
Electric light	–	–	–	–
Water	–	24,123.13	–	20,843.61
All other	–	–	–	–
Cemeteries	*292.96*	*583.67*	*3,337.10*	*8,498.40*
Administration of trust funds	–	–	–	*120.00*
Interest	**16,374.30**	**21,886.50**	**14,128.48**	**27,476.63**
Loans, general purposes	*16,374.30*	*16,526.50*	*14,128.48*	*17,916.03*
Loans, public service enterprises	–	*5,360.00*	–	*9,560.00*
Loans, cemeteries	–	–	–	–
Outlays	**91,858.41**	**79,237.26**	**127,917.17**	**234,810.17**
Departmental	*91,858.41*	*71,086.62*	*127,917.17*	*219,035.24*
General government	–	–	–	230.30
Protection of persons and property	–	265.00	–	15,213.00
Health and sanitation	747.76	3,422.76	6,987.07	39,926.68
Highways	21,787.32	54,552.28	15,023.74	54,474.69
Charities	–	–	–	–
Schools	69,323.33	5,130.58	105,906.36	738.00
Libraries	–	–	–	1,987.96
Recreation	–	1,766.00	–	–
Unclassified	–	5,950.00	–	106,464.61
Public service enterprises	–	*8,150.64*	–	*15,774.93*
Electric light	–	–	–	–
Water	–	8,150.64	–	15,774.93
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**223,700.27**	**347,750.00**	**120,000.00**	**203,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	*30,000.00*	*27,750.00*	*20,000.00*	*50,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*190,000.00*	*320,000.00*	*100,000.00*	*153,000.00*
Warrants or orders, previous years	*3,700.27*	–	–	–
Transfers	**210.00**	**3,748.80**	–	–
To sinking funds from revenue	–	–	–	–
All other	*210.00*	*3,748.80*	–	–
Refunds	**1,740.52**	**2,044.16**	**1,013.01**	**1,875.06**
Agency, trust, and investment	**49,054.93**	**58,083.57**	**42,090.71**	**62,578.09**
Taxes and licenses for State	*33,400.26*	*33,592.68*	*29,937.21*	*31,434.00*
Taxes for county	*15,129.00*	*22,254.03*	*10,236.29*	*14,402.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*525.67*	*2,236.86*	*1,917.21*	*16,742.09*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$259,261.75	$315,881.66	$266,980.12	$329 296.96
Permanent debt (except from sinking funds)	30,000.00	27,750.00	20,000.00	50,500.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	91,858.41	79,237.26	127,917.17.	234,810.17
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	193,700.27	320,000.00	100,000.00	153,000.00
Transfers (except to sinking funds) and refunds	1,950.52	5,792.96	1,013.01	1,875.06
Agency, trust, and investment	49,054.93	58,083.57	42,090.71	62,578.09
Total payments	**$625,825.88**	**$806,745.45**	**$558,001.01**	**$832,060.28**
Balance on hand, including funds	*13,630.42*	*14,432.56*	*66,137.37*	*71,902.15*
GRAND TOTAL	**$639,456.30**	**$821,178.01**	**$624,138.38**	**$903,962.43**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Milton POPULATION 9,382	North Attleborough POPULATION 9,238	Ware POPULATION 8,525	Middleborough POPULATION 8,453
REVENUE.	**$790,720.13**	**$477,336.66**	**$266,725.45**	**$444,943.70**
General	**667,223.62**	**336,317.23**	**233,791.61**	**275,267.93**
Taxes	*664,900.48*	*332,248.53*	*227,417.39*	*242,838.28*
Property, poll, and income	629,471.33	317,953.09	194,139.28	230,321.81
Corporation, bank, etc.	35,429.15	14,295.44	33,278.11	12,516.47
Licenses and permits	*249.00*	*904.70*	*393.40*	*785.50*
Fines and forfeits	*729.84*	*1,511.03*	*1,008.00*	*1,140.00*
Grants and gifts	*1,344.30*	*1,652.97*	*4,972.82*	*30,504.15*
For expenses	1,344.30	1,652.97	4,972.82	9,953.36
For outlays	–	–	–	20,550.79
All other	–	–	–	–
Commercial	**123,496.51**	**141,019.43**	**32,933.84**	**169,675.77**
Special assessments	*2,446.22*	*1,261.42*	*400.90*	*1,384.72*
To meet expenses	655.85	801.70	–	1,134.72
To meet outlays	1,790.37	459.72	400.90	250.00
Privileges	–	–	–	–
Departmental	*20,255.64*	*16,740.17*	*7,215.40*	*23,930.89*
General government	416.00	270.00	2,083.42	941.60
Protection of persons and property	6,469.92	321.69	212.47	2,151.84
Health and sanitation	897.96	9,174.38	270.51	1,672.93
Highways	2,132.02	1,094.07	513.00	816.39
Charities	6,328.77	3,877.82	1,534.39	8,791.84
Soldiers' benefits	400.00	843.50	406.00	2,565.00
Schools	2,677.01	741.37	2,038.82	6,570.07
Libraries	910.96	381.86	–	400.13
Recreation	–	4.70	144.79	–
Unclassified	23.00	30.78	12.00	21.09
Public service enterprises	*74,242.93*	*111,980.84*	*16,640.77*	*139,504.72*
Electric light	–	81,450.67	–	[1]104,924.03
Water	74,242.93	30,530.17	16,640.77	34,450.69
All other	–	–	–	130.00
Cemeteries	*11,660.15*	–	*4,468.09*	–
Interest	*14,891.57*	*11,037.00*	*4,208.68*	*4,855.44*
On sinking funds	–	3,150.20	–	–
On trust and investment funds	6,429.72	2,328.20	125.98	1,020.34
All other	8,461.85	5,558.60	4,082.70	3,835.10
NON-REVENUE.	**$674,642.02**	**$377,202.56**	**$294,829.12**	**$283,941.41**
Offsets to outlays	**16,499.72**	**1,615.17**	**12.35**	**6,336.69**
Departmental	*16,499.72*	*1,615.17*	*12.35*	*6,336.69*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**544,584.00**	**203,000.00**	**241,305.00**	**235,000.00**
Loans, general purposes	*240,000.00*	*3,000.00*	*160,000.00*	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*300,000.00*	*200,000.00*	*80,000.00*	*235,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*4,584.00*	–	*1,305.00*	–
Transfers	**2,986.27**	**71,771.00**	**740.90**	**1,256.74**
From sinking funds	–	*66,000.00*	–	–
All other	*2,986.27*	*5,771.00*	*740.90*	*1,256.74*
Refunds	**2,757.88**	**1,282.15**	**1,771.11**	**833.59**
Agency, trust, and investment	**107,814.15**	**99,534.24**	**50,999.76**	**40,514.39**
Taxes and licenses for State	*53,515.78*	*28,800.70*	*23,166.00*	*23,076.00*
Taxes for county	*33,800.85*	*9,945.14*	*14,895.87*	*13,373.12*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*20,497.52*	*60,788.40*	*12,937.89*	*4,065.27*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$807,219.85	$478,951.83	$266,737.80	$451,280.39
Premiums	4,584.00	–	1,305.00	–
Municipal indebtedness	540,000.00	203,000.00	240,000.00	235,000.00
Transfers and refunds	5,744.15	73,053.15	2,512.01	2,090.33
Agency, trust, and investment	107,814.15	99,534.24	50,999.76	40,514.39
Total receipts	**$1,465,362.15**	**$854,539.22**	**$561,554.57**	**$728,885.11**
Balance on hand, including funds	*97,290.30*	*30,069.41*	*20,825.78*	*18,000.28*
GRAND TOTAL	**$1,562,652.45**	**$884,608.63**	**$582,380.35**	**$746,885.39**

[1] Includes $28,425.86 from gas.

Graded According to Population of 1920 — Continued.

PAYMENTS.	Milton Population 9,382	North Attleborough Population 9,238	Ware Population 8,525	Middleborough Population 8,453
Maintenance	**$617,144.69**	**$356,726.84**	**$244,706.83**	**$337,308.63**
Departmental	*564,582.96*	*274,976.89*	*218,643.73*	*248,256.11*
General government	30,672.18	13,925.92	14,734.35	21,158.96
Protection of persons and property	150,695.98	43,169.47	12,687.52	34,555.53
Health and sanitation	39,508.23	26,548.39	9,317.66	12,486.21
Highways	88,556.70	43,501.64	52,928.17	39,204.48
Charities	14,471.79	27,256.48	10,911.75	23,759.57
Soldiers' benefits	1,668.00	1,533.23	808.00	4,779.38
Schools	179,703.47	111,599.10	107,860.35	103,435.62
Libraries	17,014.61	5,476.76	2,028.82	7,320.81
Recreation	14,647.46	590.90	2,836.87	150.00
Pensions	10,107.38	–	827.40	281.32
Unclassified	17,537.16	1,375.00	3,702.84	1,124.23
Public service enterprises	*36,587.17*	*81,744.95*	*20,230.94*	*89,052.52*
Electric light	–	60,934.38	–	[1]67,555.12
Water	36,587.17	20,810.57	19,533.91	21,033.06
All other	–	–	697.03	464.34
Cemeteries	*15,956.70*	–	*5,832.16*	–
Administration of trust funds	*17.86*	*5.00*	–	–
Interest	**45,036.50**	**22,591.91**	**8,931.47**	**10,573.58**
Loans, general purposes	*32,721.80*	*20,045.91*	*8,916.47*	*7,716.08*
Loans, public service enterprises	*12,314.70*	*2,546.00*	*15.00*	*2,857.50*
Loans, cemeteries	–	–	–	–
Outlays	**270,344.44**	**37,668.55**	**68,191.83**	**76,134.71**
Departmental	*233,155.06*	*20,091.55*	*56,816.28*	*39,937.62*
General government	–	–	2,539.80	–
Protection of persons and property	8,322.95	1,005.64	–	–
Health and sanitation	18,827.60	5,893.88	11,354.11	–
Highways	61,465.58	12,282.53	4,743.37	33,196.62
Charities	–	–	–	–
Schools	144,006.07	909.50	38,179.00	6,741.00
Libraries	–	–	–	–
Recreation	532.86	–	–	–
Unclassified	–	–	–	–
Public service enterprises	*37,189.38*	*17,577.00*	*11,375.55*	*36,197.09*
Electric light	–	12,776.09	–	32,083.98
Water	37,189.38	4,800.91	11,375.55	4,113.11
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**341,656.34**	**324,650.00**	**88,750.00**	**258,650.00**
From sinking funds	–	*66,000.00*	–	–
From revenue and other sources	*41,656.34*	*[3]38,650.00*	*8,750.00*	*13,650.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*300,000.00*	*220,000.00*	*80,000.00*	*245,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**2,986.27**	**71,771.00**	**740.90**	**1,256.74**
To sinking funds from revenue	–	*2,226.65*	–	–
All other	*2,986.27*	*69,544.35*	*740.90*	*1,256.74*
Refunds	**2,757.88**	**1,282.15**	**1,771.11**	**833.59**
Agency, trust, and investment	**99,095.48**	**41,047.16**	**50,934.27**	**40,630.33**
Taxes and licenses for State	*53,515.78*	*28,800.70*	*23,166.00*	*25,076.00*
Taxes for county	*33,800.85*	*9,945.14*	*14,895.87*	*13,373.12*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*11,778.85*	*2,301.32*	*12,872.40*	*4,181.21*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$662,181.19	$379,318.75	$253,638.30	$347,882.21
Permanent debt (except from sinking funds)	41,656.34	[3]38,650.00	8,750.00	13,650.00
Sinking fund requirements from revenue	–	2,226.65	–	–
Outlays	270,344.44	37,668.55	68,191.83	76,134.71
Permanent debt from sinking funds	–	66,000.00	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	300,000.00	220,000.00	80,000.00	245,000.00
Transfers (except to sinking funds) and refunds	5,744.15	70,826.50	2,512.01	2,090.33
Agency, trust, and investment	99,095.48	41,047.16	50,934.27	40,630.33
Total payments	**$1,379,021.60**	**$855,737.61**	**$464,026.41**	**$725,387.58**
Balance on hand, including funds	*183,630.85*	*28,871.02*	*118,353.94*	*21,497.81*
GRAND TOTAL	**$1,562,652.45**	**$884,608.63**	**$582,380.35**	**$746,885.39**

[1] Includes $20,518.19 for gas.
[2] Includes $15,787.93 for gas.
[3] Includes $4,000 paid from proceeds of sale of High School lot.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Bridgewater POPULATION 8,438	Andover POPULATION 8,268	Swampscott POPULATION 8,101	Stoneham POPULATION 7,873
REVENUE.	**$213,778.17**	**$514,578.82**	**$635,020.25**	**$334,407.45**
General	**197,759.24**	**440,219.65**	**552,741.00**	**264,583.66**
Taxes	*194,065.60*	*423,355.85*	*520,330.44*	*261,650.91*
Property, poll, and income	180,263.71	379,463.05	500,288.88	253,482.29
Corporation, bank, etc.	13,801.89	43,892.80	20,041.56	8,168.62
Licenses and permits	*627.00*	*390.50*	*609.50*	*671.50*
Fines and forfeits	*1,054.60*	*722.20*	*621.20*	*968.50*
Grants and gifts	*2,012.04*	*15,751.10*	*31,179.86*	*1,292.75*
For expenses	1,392.04	751.10	679.86	1,292.75
For outlays	620.00	15,000.00	30,500.00	–
All other	–	–	–	–
Commercial	**16,018.93**	**74,359.17**	**82,279.25**	**69,823.79**
Special assessments	*2,812.32*	*8,250.39*	*6,894.06*	*3,256.25*
To meet expenses	1,820.28	7,623.89	3,716.29	2,816.45
To meet outlays	992.04	626.50	3,177.77	439.80
Privileges	–	–	–	–
Departmental	*8,698.07*	*10,436.54*	*4,761.92*	*[1]10,590.29*
General government	1,053.80	886.00	429.05	1,548.89
Protection of persons and property	638.21	366.56	67.54	185.91
Health and sanitation	1,328.84	2,947.66	20.00	1,925.47
Highways	165.50	–	208.00	232.43
Charities	2,508.64	3,669.25	965.65	4,391.44
Soldiers' benefits	893.80	553.50	1,487.50	1,506.00
Schools	1,868.98	1,412.36	666.26	675.53
Libraries	225.75	301.21	281.52	117.12
Recreation	–	–	442.40	
Unclassified	14.55	300.00	194.00	[1]7.50
Public service enterprises	–	*37,997.23*	*54,302.78*	*45,447.56*
Electric light	–	–	–	–
Water	–	37,937.23	54,302.78	45,417.68
All other	–	60.00	–	29.88
Cemeteries	*35.50*	*2,727.98*	*2,130.25*	*3,966.00*
Interest	*4,473.04*	*14,947.03*	*14,190.24*	*6,563.69*
On sinking funds	–	2,019.44	4,664.57	–
On trust and investment funds	1,682.39	7,962.65	1,463.25	188.98
All other	2,790.65	4,964.94	8,062.42	6,374.71
NON-REVENUE.	**$121,656.53**	**$840,579.30**	**$418,188.22**	**$333,649.30**
Offsets to outlays	**3,229.46**	**72,935.38**	**500.00**	**3,212.68**
Departmental	*3,229.46*	*53,211.17*	*500.00*	*2,150.00*
Public service enterprises	–	*19,724.21*	–	*1,062.68*
Cemeteries	–	–	–	–
Municipal indebtedness	**87,750.00**	**674,385.50**	**318,067.48**	**271,047.71**
Loans, general purposes	*17,750.00*	*410,000.00*	*9,000.00*	*147,000.00*
Loans, public service enterprises	–	–	*19,000.00*	*2,000.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*70,000.00*	*260,000.00*	*290,000.00*	*120,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	*4,385.50*	*67.48*	*2,047.71*
Transfers	**276.55**	**15,478.62**	**3,963.53**	**4,987.63**
From sinking funds	–	*10,000.00*	–	–
All other	*276.55*	*5,478.62*	*3,963.53*	*4,987.63*
Refunds	**1,197.17**	**237.58**	**716.70**	**2,784.61**
Agency, trust, and investment	**29,203.35**	**77,542.22**	**94,940.51**	**51,616.67**
Taxes and licenses for State	*17,451.00*	*33,997.20*	*38,437.38*	*24,228.00*
Taxes for county	*10,492.76*	*22,708.20*	*30,542.53*	*10,264.73*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,259.59*	*20,836.82*	*25,960.60*	*17,123.94*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$217,007.63	$587,514.20	$635,520.25	$337,620.13
Premiums	–	4,385.50	67.48	2,047.71
Municipal indebtedness	87,750.00	670,000.00	318,000.00	269,000.00
Transfers and refunds	1,473.72	15,716.20	4,680.23	7,772.24
Agency, trust, and investment	29,203.35	77,542.22	94,940.51	51,616.67
Total receipts	**$335,434.70**	**$1,355,158.12**	**$1,053,208.47**	**$668,056.75**
Balance on hand, including funds	*30,519.24*	*36,032.25*	*46,162.16*	*23,814.54*
GRAND TOTAL	**$365,953.94**	**$1,391,190.37**	**$1,099.370.63**	**$691,871.29**

[1] Includes $7.50 from administration of trust funds. See "Unclassified."

Graded According to Population of 1920 — Continued.

PAYMENTS.	Bridgewater Population 8,438	Andover Population 8,268	Swampscott Population 8,101	Stoneham Population 7,873
Maintenance	**$175,427.14**	**$321,464.29**	**$405,084.57**	**$265,188.18**
Departmental	*175,292.75*	*293,447.44*	*380,428.42*	*239,925.43*
General government	8,564.65	13,974.93	24,891.02	16,086.82
Protection of persons and property	19,443.93	53,586.55	63,905.81	33,531.17
Health and sanitation	9,514.73	14,480.48	38,617.30	18,988.65
Highways	24,845.23	56,820.69	78,937.67	34,725.69
Charities	9,277.13	18,167.60	7,559.09	14,695.59
Soldiers' benefits	1,388.55	2,038.35	3,534.93	5,247.75
Schools	96,755.09	116,035.13	133,448.58	103,760.70
Libraries	3,574.63	7,746.43	6,415.42	4,603.33
Recreation	479.97	1,186.71	14,745.32	5,264.51
Pensions	–	300.00	3,797.36	–
Unclassified	1,448.84	9,110.57	4,575.92	3,021.22
Public service enterprises	–	*22,532.14*	*21,429.45*	*21,388.26*
Electric light	–	–	–	–
Water	–	22,414.54	21,409.45	21,387.26
All other	–	117.60	20.00	1.00
Cemeteries	*134.39*	*5,182.51*	*3,186.70*	*3,856.99*
Administration of trust funds	–	*302.20*	*40.00*	*17.50*
Interest	**5,875.06**	**27,363.18**	**55,302.34**	**19,450.69**
Loans, general purposes	*5,875.06*	*22,500.68*	*36,465.83*	*10,990.47*
Loans, public service enterprises	–	*4,862.50*	*18,836.51*	*8,460.22*
Loans, cemeteries	–	–	–	–
Outlays	**24,688.42**	**397,651.10**	**68,259.62**	**34,813.26**
Departmental	*24,688.42*	*365,444.65*	*37,180.91*	*30,061.68*
General government	–	–	–	–
Protection of persons and property	1,989.48	9,759.82	594.00	11,486.80
Health and sanitation	–	190,557.58	9,115.45	2,457.50
Highways	22,313.84	114,893.47	22,907.09	4,979.44
Charities	–	6,088.43	–	–
Schools	–	44,145.35	2,892.94	6,486.91
Libraries	385.10	–	–	–
Recreation	–	–	1,671.43	–
Unclassified	–	–	–	4,651.03
Public service enterprises	–	*32,206.45*	*24,563.48*	*4,751.58*
Electric light	–	–	–	–
Water	–	32,206.45	24,563.48	4,751.58
All other	–	–	–	–
Cemeteries	–	–	*6,515.23*	–
Municipal indebtedness	**110,000.00**	**315,500.00**	**369,591.89**	**146,416.61**
From sinking funds	–	*10,000.00*	–	–
From revenue and other sources	*13,000.00*	*45,500.00*	*79,591.89*	*26,416.61*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*97,000.00*	*260,000.00*	*290,000.00*	*120,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**276.55**	**15,478.62**	**3,963.53**	**4,987.63**
To sinking funds from revenue	–	*1,750.00*	–	–
All other	*276.55*	*13,728.62*	*3,963.53*	*4,987.63*
Refunds	**1,197.17**	**237.58**	**716.70**	**2,784.61**
Agency, trust, and investment	**29,157.02**	**71,657.00**	**102,525.45**	**51,670.63**
Taxes and licenses for State	*17,451.00*	*33,997.20*	*38,437.38*	*24,228.00*
Taxes for county	*10,492.76*	*22,708.20*	*30,542.53*	*10,264.73*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,213.26*	*14,951.60*	*33,545.54*	*17,177.90*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$181,302.20	$348,827.47	$460,386.91	$284,638.87
Permanent debt (except from sinking funds)	13,000.00	45,500.00	79,591.89	26,416.61
Sinking fund requirements from revenue	–	1,750.00	–	–
Outlays	24,688.42	397,651.10	68,259.62	34,813.26
Permanent debt from sinking funds	–	10,000.00	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	97,000.00	260,000.00	290,000.00	120,000.00
Transfers (except to sinking funds) and refunds	1,473.72	13,966.20	4,680.23	7,772.24
Agency, trust, and investment	29,157.02	71,657.00	102,525.45	51,670.63
Total payments	**$346,621.36**	**$1,149,351.77**	**$1,005,444.10**	**$525,311.61**
Balance on hand, including funds	*19,332.58*	*241,838.60*	*93,926.53*	*166,559.68*
GRAND TOTAL	**$365,953.94**	**$1,391,190.37**	**$1,099,370.63**	**$691,871.29**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Montague POPULATION 7,675	Hudson POPULATION 7,607	Rockland POPULATION 7,544	Ludlow POPULATION 7,470
REVENUE.	**$271,618.51**	**$388,334.68**	**$315,799.96**	**$298,123.85**
General	**260,040.52**	**225,832.47**	**270,316.06**	**281,847.38**
Taxes	*258,293.68*	*222,598.57*	*269,246.48*	*275,627.45*
Property, poll, and income	238,228.08	200,065.50	253,291.46	273,760.07
Corporation, bank, etc.	20,065.60	22,533.07	15,955.02	1,867.38
Licenses and permits	*398.00*	*359.00*	*518.00*	*385.00*
Fines and forfeits	*814.05*	*852.16*	*7.40*	*1,813.50*
Grants and gifts	*534.79*	*1,999.95*	*544.18*	*3,971.99*
For expenses	534.79	1,999.95	544.18	3,971.99
For outlays	–	–	–	–
All other	–	*22.79*	–	*49.44*
Commercial	**11,577.99**	**162,502.21**	**45,483.90**	**16,276.47**
Special assessments	*550.59*	*2,214.74*	*1,996.01*	*1,747.61*
To meet expenses	122.56	472.56	1,996.01	1,259.11
To meet outlays	428.03	1,742.18	–	488.50
Privileges	–	–	–	–
Departmental	*10,323.91*	*21,702.25*	*15,522.99*	*11,959.94*
General government	87.25	2,219.77	66.35	1.00
Protection of persons and property	505.14	157.05	312.86	234.73
Health and sanitation	391.59	12,609.30	747.87	3.90
Highways	193.70	172.00	191.83	170.36
Charities	3,750.72	1,963.20	7,930.83	4,007.08
Soldiers' benefits	550.00	1,067.57	2,869.71	60.00
Schools	4,318.09	3,193.74	2,015.79	7,151.42
Libraries	527.42	304.24	480.34	151.15
Recreation	–	–	24.50	175.30
Unclassified	–	15.38	882.91	5.00
Public service enterprises	–	*131,191.97*	*21,289.98*	–
Electric light	–	109,549.12	–	–
Water	–	21,642.85	21,289.98	–
All other	–	–	–	–
Cemeteries	–	*794.00*	–	*501.00*
Interest	*703.49*	*6,599.25*	*6,674.92*	*2,067.92*
On sinking funds	–	–	–	–
On trust and investment funds	–	486.69	102.75	165.54
All other	703.49	6,112.56	6,572.17	1,902.38
NON-REVENUE.	**$205,634.60**	**$158,279.10**	**$237,242.96**	**$254,642.01**
Offsets to outlays	**1,500.00**	**1,109.79**	**6,646.14**	–
Departmental	*1,500.00*	*159.47*	*839.52*	–
Public service enterprises	–	*950.32*	*5,806.62*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**150,000.00**	**118,551.95**	**186,000.00**	**220,000.00**
Loans, general purposes	–	*8,500.00*	–	–
Loans, public service enterprises	–	*50,000.00*	*6,000.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*150,000.00*	*60,000.00*	*180,000.00*	*220,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	*51.95*	–	–
Transfers	–	**4,560.79**	**241.27**	**237.00**
From sinking funds	–	–	–	–
All other	–	*4,560.79*	*241.27*	*237.00*
Refunds	**295.60**	**1,272.43**	**5,853.84**	**719.15**
Agency, trust, and investment	**53,839.00**	**32,784.14**	**38,501.71**	**33,685.86**
Taxes and licenses for State	*28,287.00*	*21,684.00*	*22,197.00*	*24,009.36*
Taxes for county	*24,460.98*	*9,304.72*	*13,578.85*	*8,306.94*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,091.02*	*1,795.42*	*2,725.86*	*1,369.56*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$273,118.51	$389,444.47	$322,446.10	$298,123.85
Premiums	–	51.95	–	–
Municipal indebtedness	150,000.00	118,500.00	186,000.00	220,000.00
Transfers and refunds	295.60	5,833.22	6,095.11	956.15
Agency, trust, and investment	53,839.00	32,784.14	38,501.71	33,685.86
Total receipts	**$477,253.11**	**$546,613.78**	**$553,042.92**	**$552,765.86**
Balance on hand, including funds	*616.63*	*53,412.78*	*60,172.38*	*10,169.81*
GRAND TOTAL	**$477,869.74**	**$600,026.56**	**$613,215.30**	**$562,935.67**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Montague Population 7,675	Hudson Population 7,607	Rockland Population 7,544	Ludlow Population 7,470
Maintenance	**$223,771.61**	**$292,316.48**	**$250,634.55**	**$238,628.27**
Departmental	*223,771.61*	*193,748.26*	*226,445.07*	*237,779.11*
General government	9,142.19	14,484.77	12,552.75	11,610.58
Protection of persons and property	10,738.96	23,788.61	21,446.69	23,466.78
Health and sanitation	8,170.21	9,349.75	12,113.69	14,741.28
Highways	35,622.48	44,436.16	44,850.84	40,548.92
Charities	16,458.05	14,140.92	20,281.81	9,814.08
Soldiers' benefits	653.00	1,896.57	3,476.25	189.00
Schools	126,827.52	73,896.04	101,235.95	129,951.95
Libraries	9,093.93	4,387.15	5,451.65	3,392.29
Recreation	3,707.42	749.87	1,384.61	418.77
Pensions	–	–	214.50	–
Unclassified	3,357.85	6,618.42	3,436.33	3,645.46
Public service enterprises	–	*96,684.01*	*24,154.90*	–
Electric light	–	83,663.40	–	–
Water	–	13,020.61	24,154.90	–
All other	–	–	–	–
Cemeteries	–	*1,884.21*	*34.58*	*849.16*
Administration of trust funds	–	–	–	–
Interest	**10,607.23**	**10,749.34**	**6,929.39**	**11,641.51**
Loans, general purposes	*10,607.23*	*5,040.83*	*6,671.64*	*11,641.51*
Loans, public service enterprises	–	*5,708.51*	*257.75*	–
Loans, cemeteries	–	–	–	–
Outlays	**31,232.27**	**76,122.23**	**19,271.97**	**20,193.69**
Departmental	*31,232.27*	*14,381.03*	*7,893.35*	*20,193.69*
General government	1,781.82	–	–	–
Protection of persons and property	–	–	292.86	11,165.65
Health and sanitation	–	10,802.57	2,757.08	296.03
Highways	9,523.15	3,484.36	1,293.25	2,314.24
Charities	–	–	–	–
Schools	11,916.72	94.10	674.24	6,417.77
Libraries	–	–	–	–
Recreation	8,010.58	–	2,875.92	–
Unclassified	–	–	–	–
Public service enterprises	–	*61,741.20*	*11,378.62*	–
Electric light	–	21,146.78	–	–
Water	–	40,594.42	11,378.62	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**158,000.00**	**83,650.00**	**228,000.00**	**248,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	*8,000.00*	*23,650.00*	*8,000.00*	*8,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*150,000.00*	*60,000.00*	*220,000.00*	*240,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	**4,560.79**	**241.27**	**237.00**
To sinking funds from revenue	–	–	–	–
All other	–	*4,560.79*	*241.27*	*237.00*
Refunds	**295.60**	**1,272.43**	**5,853.84**	**719.15**
Agency, trust, and investment	**53,839.00**	**33,162.38**	**38,604.46**	**33,614.40**
Taxes and licenses for State	*28,287.00*	*21,684.00*	*22,197.00*	*24,009.36*
Taxes for county	*24,460.98*	*9,304.72*	*13,578.85*	*8,306.94*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,091.02*	*2,173.66*	*2,828.61*	*1,298.10*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$234,378.84	$303,065.82	$257,563.94	$250,269.78
Permanent debt (except from sinking funds)	8,000.00	23,650.00	8,000.00	8,500.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	31,232.27	76,122.23	19,271.97	20,193.69
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	150,000.00	60,000.00	220,000.00	240,000.00
Transfers (except to sinking funds) and refunds	295.60	5,833.22	6,095.11	956.15
Agency, trust, and investment	53,839.00	33,162.38	38,604.46	33,614.40
Total payments	**$477,745.71**	**$501,833.65**	**$549,535.48**	**$553,534.02**
Balance on hand, including funds	*124.03*	*98,192.91*	*63,679.82*	*9,401.65*
GRAND TOTAL	**$477,869.74**	**$600,026.56**	**$613,215.30**	**$562,935.67**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Reading Population 7,439	Marblehead Population 7,324	Fairhaven Population 7,291	Whitman Population 7,147
REVENUE.	**$658,576.87**	**$554,919.02**	**$362,049.97**	**$281,348.37**
General	**361,748.25**	**375,833.38**	**327,416.65**	**239,988.02**
Taxes	*358,138.27*	*372,728.94*	*298,650.51*	*238,525.90*
Property, poll, and income	348,991.46	363,474.03	280,458.65	224,071.60
Corporation, bank, etc.	9,146.81	9,254.91	18,191.86	14,454.30
Licenses and permits	*874.12*	*221.00*	*697.50*	*253.00*
Fines and forfeits	*719.00*	*965.50*	*35.39*	*478.17*
Grants and gifts	*2,016.86*	*1,917.94*	*28,033.25*	*730.95*
For expenses	2,016.86	1,098.82	28,033.25	730.95
For outlays	–	819.12	–	–
All other	–	–	–	–
Commercial	**296,828.62**	**179,085.64**	**34,633.32**	**41,360.35**
Special assessments	*11,732.94*	–	*5,000.61*	–
To meet expenses	10,741.06	–	–	–
To meet outlays	991.88	–	5,000.61	–
Privileges	–	–	–	–
Departmental	*31,463.71*	*20,133.56*	*20,829.12*	*14,704.18*
General government	625.91	990.25	617.00	1,891.01
Protection of persons and property	187.44	655.33	184.75	120.09
Health and sanitation	6,320.88	–	5,132.15	1,084.78
Highways	60.00	567.89	1,682.10	626.36
Charities	5,081.96	9,351.95	7,151.19	1,492.50
Soldiers' benefits	747.00	7,260.00	1,502.44	2,415.00
Schools	17,269.70	557.00	4,559.49	6,792.85
Libraries	271.97	369.89	–	281.59
Recreation	–	150.25	–	–
Unclassified	898.85	231.00	–	–
Public service enterprises	*237,507.01*	*149,218.83*	–	*20,353.21*
Electric light	197,518.62	102,225.50	–	–
Water	39,988.39	46,976.33	–	20,353.21
All other	–	17.00	–	–
Cemeteries	*6,788.13*	*973.50*	–	–
Interest	*9,336.83*	*8,759.75*	*8,803.59*	*6,302.96*
On sinking funds	–	1,939.73	–	–
On trust and investment funds	5.06	2,748.53	5,503.56	471.38
All other	9,331.77	4,071.49	3,300.03	5,831.58
NON-REVENUE.	**$388,437.09**	**$492,325.06**	**$267,765.13**	**$173,095.75**
Offsets to outlays	**1,243.36**	**6,532.68**	**3,342.02**	**3,791.41**
Departmental	*1,243.36*	*3,121.59*	*3,342.02*	*3,791.41*
Public service enterprises	–	*3,411.09*	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**317,565.00**	**380,278.40**	**222,000.00**	**134,000.00**
Loans, general purposes	*7,500.00*	–	*10,000.00*	*4,000.00*
Loans, public service enterprises	*10,000.00*	*178,000.00*	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*300,000.00*	*200,000.00*	*212,000.00*	*130,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*65.00*	*2,278.40*	–	–
Transfers	**18,580.43**	**28,913.54**	–	–
From sinking funds	–	–	–	–
All other	*18,580.43*	*28,913.54*	–	–
Refunds	**495.30**	**2,621.19**	**1,083.78**	**210.33**
Agency, trust, and investment	**50,553.00**	**73,979.25**	**41,339.33**	**35,094.01**
Taxes and licenses for State	*28,195.91*	*31,956.00*	*25,875.00*	*21,969.00*
Taxes for county	*12,627.83*	*24,524.85*	*8,540.46*	*12,755.89*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*9,729.26*	*17,498.40*	*6,923.87*	*369.12*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$659,820.23	$561,451.70	$365,391.99	$285,139.78
Premiums	65.00	2,278.40	–	–
Municipal indebtedness	317,500.00	378,000.00	222,000.00	134,000.00
Transfers and refunds	19,075.73	31,534.73	1,083.78	210.33
Agency, trust, and investment	50,553.00	73,979.25	41,339.33	35,094.01
Total receipts	**$1,047,013.96**	**$1,047,244.08**	**$629,815.10**	**$454,444.12**
Balance on hand, including funds	*41,769.96*	*111,451.39*	*28,372.12*	*10,251.29*
GRAND TOTAL	**$1,088,783.92**	**$1,158,695.47**	**$658,187.22**	**$464,695.41**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Reading Population 7,439	Marblehead Population 7,324	Fairhaven Population 7,291	Whitman Population 7,147
Maintenance	**$516,197.69**	**$464,895.31**	**$313,163.68**	**$209,306.56**
Departmental	*329,938.43*	*347,572.50*	*313,163.68*	*188,454.10*
General government	21,293.21	30,991.32	20,758.88	19,007.06
Protection of persons and property	46,306.94	50,477.65	29,630.89	17,225.39
Health and sanitation	20,843.55	16,869.63	37,551.75	7,934.66
Highways	57,448.77	61,633.73	73,436.47	33,990.36
Charities	15,201.51	37,405.63	14,792.32	10,505.43
Soldiers' benefits	3,262.50	11,877.65	1,354.00	3,202.00
Schools	145,143.37	118,954.46	131,664.85	89,396.56
Libraries	5,042.36	6,891.46	–	3,200.00
Recreation	2,033.11	7,540.25	2,790.58	1,249.09
Pensions	–	400.00	–	–
Unclassified	13,363.11	4,530.72	1,183.94	2,743.55
Public service enterprises	*177,973.35*	*111,052.25*	–	*20,852.46*
Electric light	156,922.30	83,945.05	–	–
Water	21,051.05	27,107.20	–	20,852.46
All other	–	–	–	–
Cemeteries	*8,285.91*	*6,112.12*	–	–
Administration of trust funds	–	*158.44*	–	–
Interest	**31,533.94**	**14,383.75**	**17,297.69**	**8,296.90**
Loans, general purposes	*21,527.69*	*9,478.10*	*17,297.69*	*7,416.90*
Loans, public service enterprises	*10,006.25*	*4,905.65*	–	*880.00*
Loans, cemeteries	–	–	–	–
Outlays	**71,002.34**	**152,001.88**	**61,627.33**	**19,258.11**
Departmental	*31,546.03*	*32,882.19*	*61,627.33*	*16,997.00*
General government	219.53	114.37	–	–
Protection of persons and property	2,271.31	1,244.84	12,940.84	700.00
Health and sanitation	4,390.38	3,056.24	16,435.93	703.70
Highways	13,171.74	20,755.63	19,008.57	14,618.30
Charities	–	4,074.10	–	–
Schools	2,706.95	2,291.43	13,241.99	975.00
Libraries	854.92	1,345.58	–	–
Recreation	7,931.20	–	–	–
Unclassified	–	–	–	–
Public service enterprises	*37,041.86*	*119,119.69*	–	*2,261.11*
Electric light	28,130.52	9,850.36	–	–
Water	8,911.34	109,269.33	–	2,261.11
All other	–	–	–	–
Cemeteries	*2,414.45*	–	–	–
Municipal indebtedness	**367,839.78**	**282,000.00**	**208,835.00**	**145,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*42,839.78*	*22,000.00*	*28,835.00*	*25,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*325,000.00*	*260,000.00*	*180,000.00*	*120,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**18,580.43**	**28,913.54**	–	–
To sinking funds from revenue	–	–	–	–
All other	*18,580.43*	*28,913.54*	–	–
Refunds	**495.30**	**2,621.19**	**1,083.78**	**210.33**
Agency, trust, and investment	**50,192.97**	**76,091.00**	**38,272.77**	**35,205.39**
Taxes and licenses for State	*28,195.91*	*31,956.00*	*25,875.00*	*21,969.00*
Taxes for county	*12,627.83*	*24,524.85*	*8,540.46*	*12,755.89*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*9,369.23*	*19,610.15*	*3,857.31*	*480.50*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$547,731.63	$479,279.06	$330,461.37	$217,603.46
Permanent debt (except from sinking funds)	42,839.78	22,000.00	28,835.00	25,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	71,002.34	152,001.88	61,627.33	19,258.11
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	325,000.00	260,000.00	180,000.00	120,000.00
Transfers (except to sinking funds) and refunds	19,075.73	31,534.73	1,083.78	210.33
Agency, trust, and investment	50,192.97	76,091.00	38,272.77	35,205.39
Total payments	**$1,055,842.45**	**$1,020,906.67**	**$640,280.25**	**$417,277.29**
Balance on hand, including funds	*32,941.47*	*137,788.80*	*17,906.97*	*47,418.12*
GRAND TOTAL	**$1,088,783.92**	**$1,158,695.47**	**$658,187.22**	**$464,695.41**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Maynard Population 7,086	Needham Population 7,012	Grafton Population 6,887	Stoughton Population 6,865
REVENUE.	**$235,889.16**	**$432,119.08**	**$193,856.23**	**$285,181.41**
General	**206,009.56**	**376,450.43**	**178,933.16**	**243,473.76**
Taxes	*202,050.82*	*372,211.89*	*176,943.63*	*240,009.69*
Property, poll, and income	171,962.32	352,208.49	156,495.79	225,519.18
Corporation, bank, etc.	30,088.50	20,003.40	20,447.84	14,490.51
Licenses and permits	*338.50*	*976.00*	*326.00*	*439.00*
Fines and forfeits	*2,387.47*	*1,408.50*	*359.50*	*1,895.00*
Grants and gifts	*1,232.77*	*1,854.04*	*1,304.03*	*1,130.07*
For expenses	1,232.77	1,854.04	1,304.03	1,130.07
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**29,879.60**	**55,668.65**	**14,923.07**	**41,707.65**
Special assessments	*184.50*	*6,102.15*	*2.50*	*2,188.41*
To meet expenses	184.50	2,881.81	2.50	1,436.09
To meet outlays	–	3,220.34	–	752.32
Privileges	–	–	–	–
Departmental	*6,382.90*	*7,978.24*	*6,144.68*	*8,848.75*
General government	–	1,521.50	720.58	1,514.50
Protection of persons and property	43.45	175.89	286.89	1,202.40
Health and sanitation	–	322.15	–	1,000.93
Highways	218.25	–	74.56	183.14
Charities	5,651.63	4,602.02	4,205.53	1,388.61
Soldiers' benefits	168.00	938.50	503.00	2,116.50
Schools	205.52	93.18	293.55	1,399.17
Libraries	6.05	323.00	60.57	40.00
Recreation	–	–	–	–
Unclassified	90.00	2.00	–	3.50
Public service enterprises	*18,965.81*	*29,780.95*	–	*25,397.17*
Electric light	–	–	–	–
Water	18,965.81	29,780.95	–	25,397.17
All other	–	–	–	–
Cemeteries	*1,838.29*	–	*1,297.34*	–
Interest	*2,508.10*	*11,807.31*	*7,478.55*	*5,273.32*
On sinking funds	–	–	–	–
On trust and investment funds	76.00	805.52	5,968.04	1,369.10
All other	2,432.10	11,001.79	1,510.51	3,904.22
NON-REVENUE.	**$63,447.35**	**$723,504.97**	**$211,897.49**	**$181,998.58**
Offsets to outlays	**13,530.53**	**8,020.83**	**33,895.72**	**100.00**
Departmental	*12,503.80*	*5,107.70*	*33,895.72*	–
Public service enterprises	*1,026.73*	*2,913.13*	–	*100.00*
Cemeteries	–	–	–	–
Municipal indebtedness	**20,000.00**	**665,955.30**	**149,000.00**	**150,000.00**
Loans, general purposes	–	*312,500.00*	*10,000.00*	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*20,000.00*	*350,000.00*	*139,000.00*	*150,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	*3,455.30*	–	–
Transfers	**70.00**	**428.81**	**231.95**	**1,467.89**
From sinking funds	–	–	–	–
All other	*70.00*	*428.81*	*231.95*	*1,467.89*
Refunds	**186.76**	**1,447.34**	**201.03**	**1,171.48**
Agency, trust, and investment	**29,660.06**	**47,652.69**	**28,568.79**	**29,259.21**
Taxes and licenses for State	*20,442.00*	*29,650.06*	*17,634.00*	*18,756.00*
Taxes for county	*8,123.17*	*18,002.63*	*7,856.00*	*10,470.91*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,094.89*	–	*3,078.79*	*32.30*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$249,419.69	$440,139.91	$227,751.95	$285,281.41
Premiums	–	3,455.30	–	–
Municipal indebtedness	20,000.00	662,500.00	149,000.00	150,000.00
Transfers and refunds	256.76	1,876.15	432.98	2,639.37
Agency, trust, and investment	29,660.06	47,652.69	28,568.79	29,259.21
Total receipts	**$299,336.51**	**$1,155,624.05**	**$405,753.72**	**$467,179.99**
Balance on hand, including funds	*75,299.20*	*67,471.74*	*33,900.99*	*70,003.81*
GRAND TOTAL	**$374,635.71**	**$1,223,095.79**	**$439,654.71**	**$537,183.80**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Maynard Population 7,086	Needham Population 7,012	Grafton Population 6,887	Stoughton Population 6,865
Maintenance	**$176,197.55**	**$317,818.30**	**$156,092.08**	**$200,806.43**
Departmental	*163,855.09*	*301,267.36*	*153,302.74*	*188,320.43*
General government	6,960.95	15,326.04	10,016.94	20,772.51
Protection of persons and property	16,759.83	37,584.35	10,074.44	20,194.52
Health and sanitation	5,207.46	15,610.03	3,608.35	11,052.92
Highways	25,735.25	64,460.31	33,388.78	34,523.17
Charities	13,906.78	14,533.61	12,037.45	14,024.07
Soldiers' benefits	618.11	1,975.00	543.00	2,900.55
Schools	90,235.97	135,067.58	79,045.69	76,585.27
Libraries	2,805.77	7,047.28	3,187.24	4,618.11
Recreation	351.45	6,648.25	295.71	324.63
Pensions	–	–	–	–
Unclassified	1,273.52	3,014.91	1,105.14	3,324.68
Public service enterprises	*10,273.51*	*16,550.94*	–	*12,486.00*
Electric light	–	–	–	–
Water	10,273.51	16,550.94	–	12,486.00
All other	–	–	–	–
Cemeteries	*2,068.95*	–	*2,750.34*	–
Administration of trust funds	–	–	*39.00*	–
Interest	**5,097.63**	**40,316.37**	**5,101.92**	**12,220.30**
Loans, general purposes	*5,097.63*	*34,756.37*	*5,101.92*	*11,419.85*
Loans, public service enterprises	–	*5,560.00*	–	*800.45*
Loans, cemeteries	–	–	–	–
Outlays	**49,111.68**	**244,892.88**	**104,882.82**	**89,752.46**
Departmental	*44,076.10*	*232,794.92*	*104,882.82*	*84,011.29*
General government	–	1,000.00	–	917.90
Protection of persons and property	–	2,755.52	6,132.75	6,950.00
Health and sanitation	–	3,498.28	–	4,999.08
Highways	43,467.33	52,263.89	72,893.17	11,353.78
Charities	–	–	–	–
Schools	57.27	164,777.45	25,326.65	59,790.53
Libraries	–	–	–	–
Recreation	–	8,499.78	–	–
Unclassified	551.50	–	530.25	–
Public service enterprises	*5,035.58*	*12,097.96*	–	*5,741.17*
Electric light	–	–	–	–
Water	5,035.58	12,097.96	–	5,741.17
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**33,000.00**	**281,896.83**	**67,000.00**	**177,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*13,000.00*	*31,896.83*	*7,000.00*	*27,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*20,000.00*	*250,000.00*	*60,000.00*	*150,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**70.00**	**428.81**	**231.95**	**1,467.89**
To sinking funds from revenue	–	–	–	–
All other	*70.00*	*428.81*	*231.95*	*1,467.89*
Refunds	**186.76**	**1,447.34**	**201.03**	**1,171.48**
Agency, trust, and investment	**30,060.06**	**47,679.09**	**33,296.75**	**29,297.74**
Taxes and licenses for State	*20,442.00*	*29,650.06*	*17,634.00*	*18,756.00*
Taxes for county	*8,123.17*	*18,002.63*	*7,856.00*	*10,470.91*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,494.89*	*26.40*	*7,806.75*	*70.83*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$181,295.18	$358,134.67	$161,194.00	$213,026.73
Permanent debt (except from sinking funds)	13,000.00	31,896.83	7,000.00	27,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	49,111.68	244,892.88	104,882.82	89,752.46
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	20,000.00	250,000.00	60,000.00	150,000.00
Transfers (except to sinking funds) and refunds	256.76	1,876.15	432.98	2,639.37
Agency, trust, and investment	30,060.06	47,679.09	33,296.75	29,297.74
Total payments	**$293,723.68**	**$934,479.62**	**$366,806.55**	**$511,716.30**
Balance on hand, including funds	*80,912.03*	*288,616.17*	*72,848.16*	*25,467.50*
GRAND TOTAL	**$374,635.71**	**$1,223,095.79**	**$439,654.71**	**$537,183.80**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Franklin POPULATION 6,497	Dartmouth POPULATION 6,493	Concord POPULATION 6,461	Lexington POPULATION 6,350
REVENUE.	**$276,324.27**	**$370,328.28**	**$508,404.05**	**$483,450.93**
General	**221,852.95**	**327,523.20**	**304,025.17**	**420,925.13**
Taxes	*220,454.13*	*323,188.29*	*302,310.35*	*417,262.68*
Property, poll, and income	201,798.19	312,400.34	291,394.90	408,261.41
Corporation, bank, etc.	18,655.94	10,787.95	10,915.45	9,001.27
Licenses and permits	*324.50*	*774.50*	*312.50*	*781.42*
Fines and forfeits	*45.00*	*710.26*	*743.82*	*1,556.41*
Grants and gifts	*1,029.32*	*2,850.15*	*658.50*	*1,324.62*
For expenses	1,029.32	2,850.15	597.89	1,324.62
For outlays	–	–	60.61	–
All other	–	–	–	–
Commercial	**54,471.32**	**42,805.08**	**204,378.88**	**62,525.80**
Special assessments	*224.00*	–	*279.61*	*1,062.26*
To meet expenses	224.00	–	279.61	182.52
To meet outlays	–	–	–	879.74
Privileges	–	*15.00*	–	–
Departmental	*12,141.89*	*10,189.14*	*36,393.12*	*17,919.42*
General government	819.00	225.40	457.63	763.93
Protection of persons and property	157.88	111.46	1,041.57	263.13
Health and sanitation	652.73	3,272.50	398.49	3,614.92
Highways	25.00	58.75	4,705.58	555.68
Charities	6,860.84	5,660.98	8,285.99	4,482.82
Soldiers' benefits	840.00	582.00	369.50	528.50
Schools	2,786.44	178.56	21,134.36	6,753.25
Libraries	–	99.49	–	375.49
Recreation	–	–	–	106.70
Unclassified	–	–	–	475.00
Public service enterprises	*41,271.74*	*25,697.89*	*147,307.08*	*32,384.41*
Electric light	–	–	102,115.65	–
Water	41,271.74	25,697.89	45,191.43	32,384.41
All other	–	–	–	–
Cemeteries	–	*40.32*	*2,684.75*	*4,821.69*
Interest	*833.69*	*6,862.73*	*17,714.32*	*6,338.02*
On sinking funds	–	–	9,776.72	–
On trust and investment funds	45.50	95.60	5,243.11	1,758.51
All other	788.19	6,767.13	2,694.49	4,579.51
NON-REVENUE.	**$206,210.25**	**$265,444.82**	**$372,473.19**	**$464,285.31**
Offsets to outlays	**11,266.00**	**5,554.05**	**16,446.15**	**9,860.80**
Departmental	*10,450.00*	*5,554.05*	*14,859.66*	*6,753.33*
Public service enterprises	*816.00*	–	*1,586.49*	*3,107.47*
Cemeteries	–	–	–	–
Municipal indebtedness	**159,000.00**	**227,750.00**	**259,169.07**	**403,753.75**
Loans, general purposes	–	*17,750.00*	*29,000.00*	*2,000.00*
Loans, public service enterprises	–	*30,000.00*	–	*1,750.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*159,000.00*	*180,000.00*	*230,000.00*	*400,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	*169.07*	*3.75*
Transfers	**3,104.47**	**757.55**	**48,172.45**	**1,050.64**
From sinking funds	–	–	*8,000.00*	–
All other	*3,104.47*	*757.55*	*40,172.45*	*1,050.64*
Refunds	**151.76**	**201.42**	**318.68**	**1,169.80**
Agency, trust, and investment	**32,688.02**	**31,181.80**	**48,366.84**	**48,450.32**
Taxes and licenses for State	*21,114.90*	*22,896.00*	*21,545.53*	*26,964.00*
Taxes for county	*11,573.12*	*8,034.77*	*9,747.80*	*12,849.37*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	–	*251.03*	*17,073.51*	*8,636.95*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$287,590.27	$375,882.33	$524,850.20	$493,311.73
Premiums	–	–	169.07	3.75
Municipal indebtedness	159,000.00	227,750.00	259,000.00	403,750.00
Transfers and refunds	3,256.23	958.97	48,491.13	2,220.44
Agency, trust, and investment	32,688.02	31,181.80	48,366.84	48,450.32
Total receipts	**$482,534.52**	**$635,773.10**	**$880,877.24**	**$947,736.24**
Balance on hand, including funds	–	*140,065.49*	*41,773.69*	*164,504.44*
GRAND TOTAL	**$482,534.52**	**$775,838.59**	**$922,650.93**	**$1,112,240.68**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Franklin Population 6,497	Dartmouth Population 6,493	Concord Population 6,461	Lexington Population 6,350
Maintenance	**$220,587.49**	**$249,546.86**	**$373,782.02**	**$350,746.69**
Departmental	*196,041.97*	*219,598.29*	*287,483.07*	*331,173.05*
General government	9,736.91	19,552.90	13,185.57	29,659.30
Protection of persons and property	20,763.70	9,648.53	38,975.47	52,250.75
Health and sanitation	11,114.20	16,227.07	16,517.67	13,087.68
Highways	33,714.87	55,463.92	52,973.71	73,051.43
Charities	23,877.51	17,604.22	12,952.53	10,033.88
Soldiers' benefits	1,084.00	839.65	565.00	680.00
Schools	92,702.78	96,303.62	137,008.27	131,561.01
Libraries	1,500.00	2,422.86	10,764.25	10,579.34
Recreation	350.00	–	1,652.67	3,628.75
Pensions	–	–	–	2,334.27
Unclassified	1,198.00	1,535.52	2,887.93	4,306.64
Public service enterprises	*24,545.52*	*29,908.25*	*82,071.21*	*15,046.11*
Electric light	–	–	71,155.30	–
Water	24,545.52	29,858.25	10,915.91	15,046.11
All other	–	50.00	–	–
Cemeteries	–	*40.32*	*3,900.75*	*4,452.53*
Administration of trust funds	–	–	*326.99*	*75.00*
Interest	**15,402.73**	**24,932.51**	**31,068.25**	**34,056.17**
Loans, general purposes	*9,182.73*	*15,100.01*	*14,922.63*	*24,190.93*
Loans, public service enterprises	*6,220.00*	*9,832.50*	*16,145.62*	*9,392.74*
Loans, cemeteries	–	–	–	*472.50*
Outlays	**31,530.98**	**221,332.90**	**98,079.39**	**46,524.16**
Departmental	*29,339.47*	*186,373.71*	*70,829.89*	*20,710.06*
General government	–	865.00	–	–
Protection of persons and property	–	–	259.70	534.25
Health and sanitation	2,728.77	22,305.55	700.00	5,997.14
Highways	24,728.02	31,218.11	61,688.45	11,180.54
Charities	–	–	–	–
Schools	1,882.68	131,985.05	1,934.83	–
Libraries	–	–	–	–
Recreation	–	–	–	2,998.13
Unclassified	–	–	6,246.91	–
Public service enterprises	*2,191.51*	*34,959.19*	*27,249.50*	*23,286.10*
Electric light	–	–	15,581.65	–
Water	2,191.51	34,959.19	11,667.85	23,286.10
All other	–	–	–	–
Cemeteries	–	–	–	*2,528.00*
Municipal indebtedness	**142,773.69**	**209,375.00**	**262,650.00**	**517,342.69**
From sinking funds	–	–	*8,000.00*	–
From revenue and other sources	*23,000.00*	*29,375.00*	*24,650.00*	*66,342.69*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*119,000.00*	*180,000.00*	*230,000.00*	*451,000.00*
Warrants or orders, previous years	*773.69*	–	–	–
Transfers	**3,104.47**	**757.55**	**48,172.45**	**1,050.64**
To sinking funds from revenue	–	–	*9,720.00*	–
All other	*3,104.47*	*757.55*	*38,452.45*	*1,050.64*
Refunds	**151.76**	**201.42**	**318,68**	**1,169.80**
Agency, trust, and investment	**32,688.02**	**31,080.54**	**61,157.83**	**47,797.11**
Taxes and licenses for State	*21,114.90*	*22,896.00*	*21,545.53*	*26,964.00*
Taxes for county	*11,573.12*	*8,034.77*	*9,747.80*	*12,849.37*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	–	*149.77*	*29,864.50*	*7,983.74*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$235,990.22	$274,479.37	$404,850.27	$384,802.86
Permanent debt (except from sinking funds)	23,000.00	29,375.00	24,650.00	66,342.69
Sinking fund requirements from revenue	–	–	9,720.00	–
Outlays	31,530.98	221,332.90	98,079.39	46,524.16
Permanent debt from sinking funds	–	–	8,000.00	–
Bonds refunded, current year	–	–	–	–
Temporary loans	119,773.69	180,000.00	230,000.00	451,000.00
Transfers (except to sinking funds) and refunds	3,256.23	958.97	38,771.13	2,220.44
Agency, trust, and investment	32,688.02	31,080.54	61,157.83	47,797.11
Total payments	**$446,239.14**	**$737,226.78**	**$875,228.62**	**$998,687.26**
Balance on hand, including funds	*36,295.38*	*38,611.81*	*47,422.31*	*113,553.42*
GRAND TOTAL	**$482,534.52**	**$775,838.59**	**$922,650.93**	**$1,112,240.68**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Great Barrington Population 6,315	North Andover Population 6,265	Mansfield Population 6,255	Wellesley Population 6,224
REVENUE.	**$225,199.13**	**$334,448.64**	**$423,571.61**	**$706,551.01**
General	**215,783.96**	**298,547.33**	**261,252.93**	**484,287.16**
Taxes	*213,941.07*	*295,018.50*	*259,190.47*	*479,193.36*
Property, poll, and income	186,741.00	263,008.02	240,085.26	448,720.34
Corporation, bank, etc.	27,200.07	32,010.48	19,105.21	30,473.02
Licenses and permits	*632.00*	*46.00*	*553.00*	*696.00*
Fines and forfeits	*530.11*	*1,542.14*	*808.56*	*614.50*
Grants and gifts	*680.78*	*1,940.69*	*700.91*	*3,784.30*
For expenses	680.78	486.17	700.91	3,784.30
For outlays	–	1,454.52	–	–
All other	–	–	–	–
Commercial	**9,415.17**	**35,901.31**	**162,318.68**	**222,263.85**
Special assessments	–	*1,381.83*	–	*11,047.23*
To meet expenses	–	70.10	–	11,047.23
To meet outlays	–	1,311.73	–	–
Privileges	*40.00*	–	–	–
Departmental	*7,535.78*	*4,603.33*	*11,309.51*	*24,456.84*
General government	1,031.62	12.22	1,066.29	777.25
Protection of persons and property	162.60	305.91	529.91	2,530.87
Health and sanitation	8.00	177.85	1,096.46	13,644.63
Highways	941.33	142.00	75.61	1,902.04
Charities	371.10	1,242.73	6,034.33	2,176.24
Soldiers' benefits	552.00	377.00	935.00	217.50
Schools	3,036.53	1,816.84	23.75	2,493.25
Libraries	856.63	493.43	309.66	554.06
Recreation	–	–	–	117.00
Unclassified	575.97	35.35	1,238.50	44.00
Public service enterprises	–	*22,118.58*	*140,347.12*	*176,936.38*
Electric light	–	–	118,097.23	120,854.11
Water	–	22,118.58	22,249.89	56,081.27
All other	–	–	–	–
Cemeteries	*818.50*	–	*404.00*	–
Interest	*1,020.89*	*7,797.57*	*10,258.05*	*9,824.40*
On sinking funds	–	2,757.00	4,032.49	–
On trust and investment funds	–	467.87	111.89	1,135.00
All other	1,020.89	4,572.70	6,113.67	8,689.40
NON-REVENUE.	**$176,652.75**	**$541,728.45**	**$249,804.70**	**$559,666.69**
Offsets to outlays	**1,910.72**	**3,637.76**	**19,993.75**	**20,901.81**
Departmental	*410.72*	*1,167.09*	*19,993.75*	*20,842.20*
Public service enterprises	*1,500.00*	*2,470.67*	–	*59.61*
Cemeteries	–	–	–	–
Municipal indebtedness	**125,222.95**	**331,553.06**	**180,000.00**	**450,000.00**
Loans, general purposes	*35,000.00*	*136,000.00*	–	*250,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*90,000.00*	*194,000.00*	*180,000.00*	*200,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*222.95*	*1,553.06*	–	–
Transfers	**2,472.20**	**80,000.00**	**20,694.93**	**4,421.68**
From sinking funds	–	*80,000.00*	–	–
All other	*2,472.20*	–	*20,694.93*	*4,421.68*
Refunds	**854.75**	**371.46**	**819.08**	**11,807.56**
Agency, trust, and investment	**46,192.13**	**126,166.17**	**28,296.94**	**72,535.64**
Taxes and licenses for State	*27,401.60*	*25,215.00*	*19,971.00*	*43,874.40*
Taxes for county	*17,883.12*	*18,734.26*	*6,686.28*	*28,657.24*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*907.41*	*82,216.91*	*1,639.66*	*4.00*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$227,109.85	$338,086.40	$443,565.36	$727,452.82
Premiums	222.95	1,553.06	–	–
Municipal indebtedness	125,000.00	330,000.00	180,000.00	450,000.00
Transfers and refunds	3,326.95	80,371.46	21,514.01	16,229.24
Agency, trust, and investment	46,192.13	126,166.17	28,296.94	72,535.64
Total receipts	**$401,851.88**	**$876,177.09**	**$673,376.31**	**$1,266,217.70**
Balance on hand, including funds	*52,866.42*	*21,258.68*	*61,903.25*	*177,697.99*
GRAND TOTAL	**$454,718.30**	**$897,435.77**	**$735,279.56**	**$1,443,915.69**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Great Barrington Population 6,315	North Andover Population 6,265	Mansfield Population 6,255	Wellesley Population 6,224
Maintenance	**$173,978.77**	**$242,093.35**	**$334,042.62**	**$539,949.90**
Departmental	*171,112.20*	*221,891.39*	*208,812.19*	*407,813.41*
General government	11,665.16	9,319.75	20,000.17	20,470.82
Protection of persons and property	8,427.01	26,071.52	21,676.35	71,779.34
Health and sanitation	5,355.05	13,548.75	10,042.23	30,287.16
Highways	31,780.07	55,363.16	36,762.19	69,696.86
Charities	9,219.50	13,533.52	15,107.03	8,864.61
Soldiers' benefits	895.15	528.00	2,623.85	310.00
Schools	90,659.89	92,134.18	89,421.57	169,209.79
Libraries	9,011.12	5,246.40	3,911.10	11,650.63
Recreation	1,713.21	2,469.56	283.19	16,270.72
Pensions	–	–	–	4,220.25
Unclassified	2,386.04	3,676.55	8,984.51	5,053.23
Public service enterprises	–	*20,201.96*	*124,523.06*	*132,136.49*
Electric light	–	–	104,184.17	92,079.90
Water	–	20,201.96	20,338.89	40,056.59
All other	–	–	–	–
Cemeteries	*2,866.57*	–	*707.37*	–
Administration of trust funds	–	–	–	–
Interest	**9,842.29**	**14,861.00**	**20,050.64**	**39,903.41**
Loans, general purposes	*9,842.29*	*10,411.00*	*9,218.14*	*35,503.41*
Loans, public service enterprises	–	*4,450.00*	*10,832.50*	*4,400.00*
Loans, cemeteries	–	–	–	–
Outlays	**62,685.94**	**118,176.10**	**53,537.61**	**347,158.17**
Departmental	*62,685.94*	*107,803.57*	*28,466.48*	*281,536.15*
General government	–	3,000.00	–	–
Protection of persons and property	407.00	–	745.58	2,684.36
Health and sanitation	–	62,327.47	–	55,239.18
Highways	56,978.79	18,567.12	6,200.30	10,505.75
Charities	–	–	–	–
Schools	5,300.15	23,908.98	21,520.60	212,062.39
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	1,044.47
Public service enterprises	–	*10,372.53*	*25,071.13*	*65,622.02*
Electric light	–	–	10,516.85	36,932.20
Water	–	10,372.53	14,554.28	28,689.82
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**119,200.00**	**312,000.00**	**210,500.00**	**252,790.31**
From sinking funds	–	*80,000.00*	–	–
From revenue and other sources	*29,200.00*	*13,000.00*	*25,500.00*	*52,790.31*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*90,000.00*	*219,000.00*	*185,000.00*	*200,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**2,472.20**	**80,000.00**	**20,694.93**	**4,421.68**
To sinking funds from revenue	–	–	*7,000.00*	–
All other	*2,472.20*	*80,000.00*	*13,694.93*	*4,421.68*
Refunds	**854.75**	**371.46**	**819.08**	**11,807.56**
Agency, trust, and investment	**47,692.13**	**49,270.08**	**38,771.32**	**72,535.64**
Taxes and licenses for State	*27,401.60*	*25,215.00*	*19,971.00*	*43,874.40*
Taxes for county	*17,883.12*	*18,734.26*	*6,686.28*	*28,657.24*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,407.41*	*5,320.82*	*12,114.04*	*4.00*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$183,821.06	$256,954.35	$354,093.26	$579,853.31
Permanent debt (except from sinking funds)	29,200.00	13,000.00	25,500.00	52,790.31
Sinking fund requirements from revenue	–	–	7,000.00	–
Outlays	62,685.94	118,176.10	53,537.61	347,158.17
Permanent debt from sinking funds	–	80,000.00	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	90,000.00	219,000.00	185,000.00	200,000.00
Transfers (except to sinking funds) and refunds	3,326.95	80,371.46	14,514.01	16,229.24
Agency, trust, and investment	47,692.13	49,270.08	38,771.32	72,535.64
Total payments	**$416,726.08**	**$816,771.99**	**$678,416.20**	**$1,268,5 6.67**
Balance on hand, including funds	*37,992.22*	*80,663.78*	*56,863.36*	*175,349.02*
GRAND TOTAL	**$454,718.30**	**$897,435.77**	**$735,279.56**	**$1,443,915.69**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ipswich POPULATION 6,201	Canton POPULATION 5,945	Spencer POPULATION 5,930	Winchendon POPULATION 5,904
REVENUE.	**$343,769.17**	**$259,131.51**	**$157,603.01**	**$236,050.91**
General	**235,758.51**	**228,114.18**	**125,667.93**	**201,744.12**
Taxes	*233,710.51*	*226,214.68*	*123,370.28*	*190,352.76*
Property, poll, and income	215,132.34	207,973.91	112,658.60	172,570.77
Corporation, bank, etc.	18,578.17	18,240.77	10,711.68	17,781.99
Licenses and permits	*464.50*	*378.50*	*260.00*	*532.50*
Fines and forfeits	*1,145.29*	*811.00*	*250.64*	*1,192.11*
Grants and gifts	*438.21*	*630.77*	*1,787.01*	*9,666.75*
For expenses	438.21	630.77	1,787.01	9,666.75
For outlays	–	–	–	–
All other	–	*79.23*	–	–
Commercial	**108,010.66**	**31,017.33**	**31,935.08**	**34,306.79**
Special assessments	*2,741.60*	*1,187.00*	–	*266.73*
To meet expenses	2,741.60	–	–	266.73
To meet outlays	–	1,187.00	–	–
Privileges	–	–	–	–
Departmental	*10,974.17*	*8,486.17*	*12,311.19*	*9,666.19*
General government	665.48	619.73	999.40	1,082.30
Protection of persons and property	167.15	2,868.25	102.70	139.46
Health and sanitation	129.50	450.71	–	–
Highways	661.57	131.45	10.00	289.00
Charities	2,166.07	2,543.17	9,011.59	6,270.91
Soldiers' benefits	1,746.99	348.00	792.00	768.00
Schools	4,237.41	1,283.00	966.94	936.27
Libraries	–	138.16	62.56	130.00
Recreation	–	–	11.00	30.00
Unclassified	1,200.00	103.70	355.00	20.25
Public service enterprises	*83,838.78*	*15,769.84*	*11,152.16*	*15,021.35*
Electric light	57,973.89	–	–	–
Water	25,836.59	15,769.84	11,152.16	15,021.35
All other	28.30	–	–	–
Cemeteries	*994.48*	*2,405.53*	*1,100.00*	*4,062.32*
Interest	*9,461.63*	*3,168.79*	*7,371.73*	*5,290.20*
On sinking funds	5,716.10	–	–	–
On trust and investment funds	60.96	306.14	5,752.80	2,734.66
All other	3,684.57	2,862.65	1,618.93	2,555.54
NON-REVENUE.	**$249,310.74**	**$160,063.36**	**$115,252.88**	**$184,013.53**
Offsets to outlays	**2,014.29**	**16,570.95**	**1,193.68**	**347.31**
Departmental	*1,509.80*	*16,200.00*	*1,193.68*	*251.00*
Public service enterprises	*504.49*	*370.95*	–	*96.31*
Cemeteries	–	–	–	–
Municipal indebtedness	**182,400.00**	**108,000.00**	**86,350.00**	**150,228.00**
Loans, general purposes	*21,000.00*	*8,000.00*	*26,350.00*	*40,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*161,400.00*	*100,000.00*	*60,000.00*	*110,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	*228.00*
Transfers	**5,590.12**	–	**2,309.97**	**118.11**
From sinking funds	–	–	–	–
All other	*5,590.12*	–	*2,309.97*	*118.11*
Refunds	**428.75**	**423.45**	**539.51**	**520.86**
Agency, trust, and investment	**58,877.58**	**35,068.96**	**24,859.72**	**32,799.25**
Taxes and licenses for State	*19,590.00*	*21,120.00*	*14,736.00*	*18,312.00*
Taxes for county	*13,397.84*	*12,216.07*	*5,819.00*	*7,783.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*25,889.74*	*1,732.89*	*4,304.72*	*6,704.25*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$345,783.46	$275,702.46	$158,796.69	$236,398.22
Premiums	–	–	–	228.00
Municipal indebtedness	182,400.00	108,000.00	86,350.00	150,000.00
Transfers and refunds	6,018.87	423.45	2,849.48	638.97
Agency, trust, and investment	58,877.58	35,068.96	24,859.72	32,799.25
Total receipts	**$593,079.91**	**$419,194.87**	**$272,855.89**	**$420,064.44**
Balance on hand, including funds	*37,633.75*	*43,945.19*	*22,838.79*	*15,334.35*
GRAND TOTAL	**$630,713.66**	**$463,140.06**	**$295,694.68**	**$435,398.79**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Ipswich Population 6,201	Canton Population 5,945	Spencer Population 5,930	Winchendon Population 5,904
Maintenance	**$270,965.19**	**$207,955.18**	**$137,042.90**	**$194,485.56**
Departmental	*213,935.93*	*189,922.76*	*127,361.13*	*176,926.61*
General government	15,723.13	13,350.35	8,242.86	12,282.79
Protection of persons and property	27,421.50	27,694.95	10,304.29	14,758.26
Health and sanitation	7,922.05	9,435.40	8,232.42	3,414.92
Highways	61,384.00	42,929.30	28,515.23	39,341.06
Charities	13,404.19	14,558.83	14,445.45	16,219.96
Soldiers' benefits	2,935.69	442.18	1,662.77	1,898.40
Schools	80,830.60	69,836.30	51,316.56	81,703.81
Libraries	20.20	4,544.10	2,480.54	4,352.16
Recreation	887.60	4,182.84	30.50	995.07
Pensions	300.00	–	–	189.60
Unclassified	3,106.97	2,948.51	2,130.51	1,770.58
Public service enterprises	*54,501.52*	*14,568.41*	*6,693.76*	*12,605.20*
Electric light	43,955.99	–	–	–
Water	10,545.53	14,568.41	6,693.76	12,552.89
All other	–	–	–	52.31
Cemeteries	*2,527.74*	*3,464.01*	*849.44*	*4,953.75*
Administration of trust funds	–	–	*2,138.57*	–
Interest	**19,147.77**	**8,366.03**	**3,042.81**	**5,632.44**
Loans, general purposes	*8,618.77*	*7,406.03*	*2,435.31*	*4,912.44*
Loans, public service enterprises	*10,529.00*	*960.00*	*607.50*	*720.00*
Loans, cemeteries	–	–	–	–
Outlays	**42,434.77**	**26,281.79**	**46,303.80**	**40,590.35**
Departmental	*34,959.31*	*25,039.20*	*42,360.96*	*35,687.69*
General government	230.28	–	–	–
Protection of persons and property	2,834.40	1,784.00	–	–
Health and sanitation	300.00	–	25,085.74	180.00
Highways	3,994.63	23,255.20	12,039.22	651.00
Charities	–	–	–	–
Schools	–	–	5,236.00	34,856.69
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	27,600.00	–	–	–
Public service enterprises	*7,475.46*	*1,242.59*	*3,942.84*	*3,940.77*
Electric light	2,972.34	–	–	–
Water	4,503.12	1,242.59	3,942.84	3,940.77
All other	–	–	–	–
Cemeteries	–	–	–	*961.89*
Municipal indebtedness	**180,100.00**	**152,831.05**	**68,000.00**	**109,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	*20,100.00*	*22,831.05*	*8,000.00*	*19,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*160,000.00*	*130,000.00*	*60,000.00*	*90,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**5,590.12**	–	**2,309.97**	**118.11**
To sinking funds from revenue	*5,490.49*	–	–	–
All other	*99.63*	–	*2,309.97*	*118.11*
Refunds	**428.75**	**423.45**	**539.51**	**520.86**
Agency, trust, and investment	**80,416.47**	**35,180.10**	**26,340.27**	**33,006.97**
Taxes and licenses for State	*19,590.00*	*21,120.00*	*14,736.00*	*18,312.00*
Taxes for county	*13,397.84*	*12,216.07*	*5,819.00*	*7,783.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*47,428.63*	*1,844.03*	*5,785.27*	*6,911.97*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$290,112.96	$216,321.21	$140,085.71	$200,118.00
Permanent debt (except from sinking funds)	20,100.00	22,831.05	8,000.00	19,500.00
Sinking fund requirements from revenue	5,490.49	–	–	–
Outlays	42,434.77	26,281.79	46,303.80	40,590.35
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	160,000.00	130,000.00	60,000.00	90,000.00
Transfers (except to sinking funds) and refunds	528.38	423.45	2,849.48	638.97
Agency, trust, and investment	80,416.47	35,180.10	26,340.27	33,006.97
Total payments	**$599,083.07**	**$431,037.60**	**$283,579.26**	**$383,854.29**
Balance on hand, including funds	*31,630.59*	*32,102.46*	*12,115.42*	*51,544.50*
GRAND TOTAL	**$630,713.66**	**$463,140.06**	**$295,694.68**	**$435,398.79**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Westborough POPULATION 5,789	Abington POPULATION 5,787	Chelmsford POPULATION 5,682	Millbury POPULATION 5,653
REVENUE.	**$150,361.69**	**$211,595.99**	**$251,013.45**	**$179,018.39**
General	**114,246.44**	**182,236.61**	**235,636.39**	**167,052.33**
Taxes	*112,310.31*	*181,331.49*	*232,135.40*	*164,695.73*
Property, poll, and income	107,975.99	173,860.25	207,823.39	145,063.07
Corporation, bank, etc.	4,334.32	7,471.24	24,312.01	19,632.66
Licenses and permits	*188.50*	*263.00*	*470.15*	*309.30*
Fines and forfeits	*204.16*	*238.51*	*436.11*	*102.25*
Grants and gifts	*1,543.47*	*403.61*	*2,694.73*	*1,945.05*
For expenses	1,543.47	403.61	2,594.73	1,945.05
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**36,115.25**	**29,359.38**	**15,377.06**	**11,966.06**
Special assessments	*1,459.76*	–	*1,074.02*	*984.93*
To meet expenses	1,459.76	–	1,074.02	–
To meet outlays	–	–	–	984.93
Privileges	–	–	–	–
Departmental	*12,689.85*	*5,127.87*	*6,328.20*	*7,023.71*
General government	2,565.00	1.00	508.10	1,837.90
Protection of persons and property	641.98	165.54	277.96	220.88
Health and sanitation	4,840.76	732.49	–	–
Highways	129.65	40.25	661.00	3.00
Charities	2,533.74	1,069.83	2,605.06	4,147.93
Soldiers' benefits	1,246.50	2,277.00	548.00	648.00
Schools	614.64	505.47	1,715.76	120.00
Libraries	117.58	275.38	12.32	45.50
Recreation	–	–	–	–
Unclassified	–	60.91	–	.50
Public service enterprises	*13,280.21*	*20,100.30*	–	–
Electric light	–	–	–	–
Water	13,280.21	20,100.30	–	–
All other	–	–	–	–
Cemeteries	*2,694.53*	–	*873.50*	*2,691.78*
Interest	*5,990.90*	*4,131.21*	*7,101.34*	*1,265.64*
On sinking funds	1,853.84	–	–	–
On trust and investment funds	1,201.27	224.05	1,570.99	124.03
All other	2,935.79	3,907.16	5,530.35	1,141.61
NON-REVENUE.	**$152,364.93**	**$220,812.72**	**$143,604.28**	**$125,737.34**
Offsets to outlays	**16,603.30**	–	**27,000.00**	–
Departmental	*16,603.30*	–	*27,000.00*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**95,500.00**	**192,687.29**	**75,318.00**	**100,000.00**
Loans, general purposes	*15,500.00*	–	*35,318.00*	–
Loans, public service enterprises	–	*6,000.00*	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*80,000.00*	*185,000.00*	*40,000.00*	*100,000.00*
Unpaid warrants or orders, current year	–	*1,687.29*	–	–
Premiums	–	–	–	–
Transfers	**5,213.08**	–	**525.00**	–
From sinking funds	–	–	–	–
All other	*5,213.08*	–	*525.00*	–
Refunds	**48.62**	**511.91**	**246.62**	**19.76**
Agency, trust, and investment	**34,999.93**	**27,613.52**	**40,514.66**	**25,717.58**
Taxes and licenses for State	*11,499.00*	*17,409.00*	*19,341.00*	*16,374.00*
Taxes for county	*5,092.00*	*10,184.15*	*8,640.09*	*6,692.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*18,408.93*	*20.37*	*2,422.42*	*2,651.58*
All other	–	–	*10,111.15*	–

RECAPITULATION.

Revenue and offsets to outlays	$166,964.99	$211,595.99	$278,013.45	$179,018.39
Premiums	–	–	–	–
Municipal indebtedness	95,500.00	192,687.29	75,318.00	100,000.00
Transfers and refunds	5,261.70	511.91	771.62	19.76
Agency, trust, and investment	34,999.93	27,613.52	40,514.66	25,717.58
Total receipts	**$302,726.62**	**$432,408.71**	**$394,617.73**	**$304,755.73**
Balance on hand, including funds	*17,156.30*	*7,498.01*	*56,916.00*	*6,030.90*
GRAND TOTAL	**$319,882.92**	**$439,906.72**	**$451,533.73**	**$310,786.63**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Westborough Population 5,789	Abington Population 5,787	Chelmsford Population 5,682	Millbury Population 5,653
Maintenance	**$128,656.24**	**$181,051.34**	**$175,689.32**	**$147,237.79**
Departmental	*119,652.11*	*166,529.35*	*173,468.97*	*143,531.85*
General government	8,859.57	7,141.14	9,121.18	9,933.63
Protection of persons and property	14,049.41	18,091.71	13,496.81	16,181.22
Health and sanitation	6,291.15	6,849.65	3,215.99	3,251.88
Highways	26,181.06	27,702.84	40,403.61	23,503.66
Charities	8,624.25	11,329.07	7,741.98	12,185.08
Soldiers' benefits	2,312.78	2,511.00	951.00	1,096.14
Schools	47,200.45	85,112.86	92,576.03	73,066.35
Libraries	3,499.03	4,079.64	3,211.68	2,243.78
Recreation	250.00	340.82	950.00	69.21
Pensions	–	–	–	–
Unclassified	2,384.41	3,370.62	1,800.69	2,000.90
Public service enterprises	*5,999.68*	*14,521.99*	–	–
Electric light	–	–	–	–
Water	5,999.68	14,521.99	–	–
All other	–	–	–	–
Cemeteries	*2,994.45*	–	*2,220.35*	*3,705.94*
Administration of trust funds	*10.00*	–	–	–
Interest	**6,296.59**	**10,429.59**	**8,735.22**	**7,120.70**
Loans, general purposes	*5,296.59*	*7,209.59*	*8,735.22*	*7,120.70*
Loans, public service enterprises	*1,000.00*	*3,220.00*	–	–
Loans, cemeteries	–	–	–	–
Outlays	**39,736.91**	**17,079.22**	**50,160.33**	**10,100.48**
Departmental	*37,609.21*	*11,984.61*	*50,160.33*	*10,100.48*
General government	–	–	–	250.00
Protection of persons and property	10,600.00	–	1,494.13	1,521.50
Health and sanitation	–	–	–	2,133.99
Highways	27,009.21	11,984.61	40,767.96	6,171.00
Charities	–	–	–	–
Schools	–	–	7,274.48	–
Libraries	–	–	–	–
Recreation	–	–	–	23.99
Unclassified	–	–	623.76	–
Public service enterprises	*2,127.70*	*5,094.61*	–	–
Electric light	–	–	–	–
Water	2,127.70	5,094.61	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**74,150.00**	**192,024.70**	**83,580.00**	**105,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	*4,150.00*	*18,200.00*	*23,580.00*	*15,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*70,000.00*	*170,000.00*	*60,000.00*	*90,000.00*
Warrants or orders, previous years	–	*3,824.70*	–	–
Transfers	**5,213.08**	–	**525.00**	–
To sinking funds from revenue	*4,400.00*	–	–	–
All other	*813.08*	–	*525.00*	–
Refunds	**48.62**	**511.91**	**246.62**	**19.76**
Agency, trust, and investment	**41,471.71**	**27,773.82**	**42,560.65**	**25,841.61**
Taxes and licenses for State	*11,499.00*	*17,409.00*	*19,341.00*	*16,374.00*
Taxes for county	*5,092.00*	*10,184.15*	*8,640.09*	*6,692.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*24,880.71*	*180.67*	*4,468.41*	*2,775.61*
All other	–	–	*10,111.15*	–

RECAPITULATION.

Maintenance and interest	$134,952.83	$191,480.93	$184,424.54	$154,358.49
Permanent debt (except from sinking funds)	4,150.00	18,200.00	23,580.00	15,500.00
Sinking fund requirements from revenue	4,400.00	–	–	–
Outlays	39,736.91	17,079.22	50,160.33	10,100.48
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	70,000.00	173,824.70	60,000.00	90,000.00
Transfers (except to sinking funds) and refunds	861.70	511.91	771.62	19.76
Agency, trust, and investment	41,471.71	27,773.82	42,560.65	25,841.61
Total payments	**$295,573.15**	**$428,870.58**	**$361,497.14**	**$295,820.34**
Balance on hand, including funds	*24,309.77*	*11,036.14*	*90,036.59*	*14,966.29*
GRAND TOTAL	**$319,882.92**	**$439,906.72**	**$451,533.73**	**$310,786.63**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hingham POPULATION 5,604	Amherst POPULATION 5,550	South Hadley POPULATION 5,527	Walpole POPULATION 5,446
REVENUE.	**$398,461.90**	**$215,402.16**	**$243,988.32**	**$401,966.50**
General	**290,948.44**	**193,265.63**	**174,812.41**	**352,283.65**
Taxes	*289,166.73*	*190,920.96*	*172,162.04*	*349,269.23*
Property, poll, and income	280,665.90	184,746.61	158,962.97	312,083.45
Corporation, bank, etc.	8,500.83	6,174.35	13,199.07	37,185.78
Licenses and permits	*280.00*	*498.50*	*740.00*	*364.00*
Fines and forfeits	*458.70*	*739.40*	*605.50*	*785.00*
Grants and gifts	*1,043.01*	*1,106.77*	*1,304.87*	*1,865.42*
For expenses	1,043.01	1,106.77	1,304.87	1,185.42
For outlays	–	–	–	680.00
All other	–	–	–	–
Commercial	**107,513.46**	**22,136.53**	**69,175.91**	**49,682.85**
Special assessments	*4,548.16*	*2,714.90*	*1,511.45*	*144.30*
To meet expenses	4,548.16	2,714.90	277.13	144.30
To meet outlays	–	–	1,234.32	–
Privileges	–	–	–	–
Departmental	*22,609.39*	*15,388.49*	*11,381.23*	*10,551.29*
General government	168.05	2,823.50	692.50	858.94
Protection of persons and property	426.86	145.49	1,275.65	579.49
Health and sanitation	348.13	1,362.18	1,401.17	286.80
Highways	561.96	24.25	737.11	1,265.35
Charities	4,615.74	272.72	5,173.46	1,259.14
Soldiers' benefits	1,305.00	560.00	90.00	98.00
Schools	15,183.65	10,200.35	1,840.09	5,899.57
Libraries	–	–	51.25	259.00
Recreation	–	–	–	–
Unclassified	–	–	120.00	45.00
Public service enterprises	*74,520.21*	–	*52,492.58*	*36,252.68*
Electric light	74,520.21	–	52,492.58	–
Water	–	–	–	36,252.68
All other	–	–	–	–
Cemeteries	–	*785.74*	–	–
Interest	*5,835.70*	*3,247.40*	*3,790.65*	*2,734.58*
On sinking funds	–	–	–	–
On trust and investment funds	1,054.51	713.78	600.91	136.90
All other	4,781.19	2,533.62	3,189.74	2,597.68
NON-REVENUE.	**$217,166.19**	**$85,203.02**	**$81,725.61**	**$341,861.28**
Offsets to outlays	–	–	–	**10,334.77**
Departmental	–	–	–	*10,334.77*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**176,000.00**	**45,000.00**	**50,000.00**	**292,521.85**
Loans, general purposes	*76,000.00*	–	–	*42,500.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*100,000.00*	*45,000.00*	*50,000.00*	*250,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	*21.85*
Transfers	**23.33**	–	**1,919.19**	**444.90**
From sinking funds	–	–	–	–
All other	*23.33*	–	*1,919.19*	*444.90*
Refunds	**1,563.99**	**594.00**	**1,475.35**	**173.08**
Agency, trust, and investment	**39,578.87**	**39,609.02**	**28,331.07**	**38,386.68**
Taxes and licenses for State	*23,019.00*	*21,665.81*	*16,793.05*	*23,664.45*
Taxes for county	*15,944.87*	*14,243.50*	*11,525.27*	*14,144.92*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*615.00*	*3,699.71*	*12.75*	*577.31*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$398,461.90	$215,402.16	$243,988.32	$412,301.27
Premiums	–	–	–	21.85
Municipal indebtedness	176,000.00	45,000.00	50,000.00	292,500.00
Transfers and refunds	1,587.32	594.00	3,394.54	617.98
Agency, trust, and investment	39,578.87	39,609.02	28,331.07	38,386.68
Total receipts	**$615,628.09**	**$300,605.18**	**$325,713.93**	**$743,827.78**
Balance on hand, including funds	*26,167.43*	*38,927.30*	*34,452.35*	*52,113.29*
GRAND TOTAL	**$641,795.52**	**$339,532.48**	**$360,166.28**	**$795,941.07**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Hingham Population 5,604	Amherst Population 5,550	South Hadley Population 5,527	Walpole Population 5,446
Maintenance	**$316,229.89**	**$187,307.29**	**$200,626.20**	**$289,679.67**
Departmental	*254,162.36*	*185,656.72*	*163,680.69*	*270,794.89*
General government	17,672.68	14,416.52	12,510.19	15,927.93
Protection of persons and property	43,342.72	15,186.59	6,713.85	30,442.50
Health and sanitation	10,250.45	7,820.29	9,254.67	11,794.98
Highways	61,192.97	36,265.55	30,369.25	54,249.79
Charities	15,437.97	4,589.47	13,299.55	12,552.61
Soldiers' benefits	1,634.53	576.00	150.00	543.00
Schools	87,475.59	103,261.81	86,700.53	134,648.12
Libraries	286.51	212.31	2,784.33	6,046.19
Recreation	6,363.97	686.39	294.99	1,561.63
Pensions	–	–	–	–
Unclassified	10,504.97	2,641.79	1,603.33	3,028.14
Public service enterprises	*62,057.70*	–	*36,945.51*	*18,884.78*
Electric light	62,057.70	–	36,945.51	–
Water	–	–	–	18,884.78
All other	–	–	–	–
Cemeteries	–	*1,650.57*	–	–
Administration of trust funds	*9.83*	–	–	–
Interest	**4,356.69**	**5,393.24**	**4,746.85**	**21,903.67**
Loans, general purposes	*4,356.69*	*5,393.24*	*3,746.85*	*15,686.17*
Loans, public service enterprises	–	–	*1,000.00*	*6,217.50*
Loans, cemeteries	–	–	–	–
Outlays	**126,774.91**	**15,767.95**	**18,027.55**	**77,849.18**
Departmental	*116,810.22*	*15,767.95*	*8,329.90*	*74,119.34*
General government	–	–	–	–
Protection of persons and property	2,508.58	95.85	–	38,776.93
Health and sanitation	–	1,649.38	7,347.73	150.00
Highways	113,350.00	9,522.72	982.17	33,724.90
Charities	–	–	–	–
Schools	–	–	–	1,467.51
Libraries	–	–	–	–
Recreation	951.64	4,500.00	–	–
Unclassified	–	–	–	–
Public service enterprises	*9,964.69*	–	*9,697.65*	*3,729.84*
Electric light	9,964.69	–	9,697.65	–
Water	–	–	–	3,729.84
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**104,894.17**	**56,920.00**	**79,000.00**	**295,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*4,894.17*	[1]*11,920.00*	*9,000.00*	*45,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*100,000.00*	*45,000.00*	*70,000.00*	*250,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**23.33**	–	**1,919.19**	**444.90**
To sinking funds from revenue	–	–	–	–
All other	*23.33*	–	*1,919.19*	*444.90*
Refunds	**1,563.99**	**594.00**	**1,475.35**	**173.08**
Agency, trust, and investment	**39,161.37**	**39,576.57**	**28,331.07**	**38,373.48**
Taxes and licenses for State	*23,019.00*	*21,665.81*	*16,793.05*	*23,664.45*
Taxes for county	*15,944.87*	*14,243.50*	*11,525.27*	*14,144.92*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*197.50*	*3,667.26*	*12.75*	*564.11*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$320,586.58	$192,700.53	$205,373.05	$311,583.34
Permanent debt (except from sinking funds)	4,894.17	[1]11,920.00	9,000.00	45,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	126,774.91	15,767.95	18,027.55	77,849.18
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	100,000.00	45,000.00	70,000.00	250,000.00
Tranfers (except to sinking funds) and refunds	1,587.32	594.00	3,394.54	617.98
Agency, trust, and investment	39,161.37	39,576.57	28,331.07	38,373.48
Total payments	**$593,004.35**	**$305,559.05**	**$334,126.21**	**$723,423.98**
Balance on hand, including funds	*48,791.17*	*33,973.43*	*26,040.07*	*72,517.09*
GRAND TOTAL	**$641,795.52**	**$339,532.48**	**$360,166.28**	**$795,941.07**

[1] Includes $720 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Orange POPULATION 5,393	Uxbridge POPULATION 5,384	Dracut POPULATION 5,280	Easton POPULATION 5,041
REVENUE.	**$189,296.40**	**$192,730.80**	**$151,054.00**	**$194,376.53**
General	**154,628.53**	**164,213.81**	**140,874.56**	**183,004.71**
Taxes	*152,387.35*	*162,541.08*	*136,854.87*	*165,867.45*
Property, poll, and income	134,271.70	146,329.36	125,412.75	149,149.00
Corporation, bank, etc.	18,115.65	16,211.72	11,442.12	16,718.45
Licenses and permits	*202.00*	*180.00*	*289.00*	*221.50*
Fines and forfeits	*282.08*	*527.24*	*969.21*	*544.10*
Grants and gifts	*1,757.10*	*965.49*	*2,761.48*	*16,308.41*
For expenses	1,757.10	965.49	2,761.48	16,308.41
For outlays	–	–	–	–
All other	–	–	–	*63.25*
Commercial	**34,667.87**	**28,516.99**	**10,179.44**	**11,371.82**
Special assessments	*210.97*	*1,395.32*	*1,166.71*	*913.12*
To meet expenses	210.97	461.16	1,166.71	913.12
To meet outlays	–	934.16	–	–
Privileges	–	–	–	–
Departmental	*13,951.60*	*6,112.56*	*4,472.24*	*8,868.13*
General government	2,970.78	2,253.00	7.00	–
Protection of persons and property	140.62	78.63	317.06	209.22
Health and sanitation	1,228.25	–	353.65	717.84
Highways	31.00	37.10	211.00	790.00
Charities	2,363.47	1,137.34	3,075.50	5,515.10
Soldiers' benefits	1,236.00	285.00	186.00	582.00
Schools	5,615.71	2,131.94	265.09	1,038.97
Libraries	99.77	189.55	56.94	–
Recreation	30.00	–	–	–
Unclassified	236.00	–	–	15.00
Public service enterprises	*16,119.60*	*16,715.36*	*6.35*	–
Electric light	–	–	–	–
Water	16,119.60	16,715.36	–	–
All other	–	–	6.35	–
Cemeteries	*2,712.66*	*25.00*	*73.00*	–
Interest	*1,673.04*	*4,268.75*	*4,461.14*	*1,590.57*
On sinking funds	–	–	–	–
On trust and investment funds	546.37	2,853.25	143.30	–
All other	1,126.67	1,415.50	4,317.84	1,590.57
NON-REVENUE.	**$146,593.45**	**$160,129.77**	**$233,764.15**	**$170,298.31**
Offsets to outlays	**1,000.00**	–	**14,417.04**	–
Departmental	*1,000.00*	–	*14,417.04*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**110,000.00**	**128,629.50**	**199,051.80**	**125,000.00**
Loans, general purposes	–	*7,500.00*	*74,000.00*	–
Loans, public service enterprises	–	*11,000.00*	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*110,000.00*	*110,000.00*	*125,000.00*	*125,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	*129.50*	*51.80*	–
Transfers	**758.02**	**2,876.67**	**395.41**	–
From sinking funds	–	–	–	–
All other	*758.02*	*2,876.67*	*395.41*	–
Refunds	**998.26**	**1,111.47**	**2,152.43**	**785.70**
Agency, trust, and investment	**33,837.17**	**27,512.13**	**17,747.47**	**44,512.61**
Taxes and licenses for State	*16,551.00*	*18,453.00*	*12,282.00*	*16,839.00*
Taxes for county	*13,161.07*	*8,510.00*	*5,021.59*	*5,618.72*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*4,125.10*	*549.13*	*443.88*	*3,165.80*
All other	–	–	–	*18,889.09*

RECAPITULATION.

Revenue and offsets to outlays	$190,296.40	$192,730.80	$165,471.04	$194,376.53
Premiums	–	129.50	51.80	–
Municipal indebtedness	110,000.00	128,500.00	199,000.00	125,000.00
Transfers and refunds	1,756.28	3,988.14	2,547.84	785.70
Agency, trust, and investment	33,837.17	27,512.13	17,747.47	44,512.61
Total receipts	**$335,889.85**	**$352,860.57**	**$384,818.15**	**$364,674.84**
Balance on hand, including funds	*3,697.47*	*34,622.03*	*1,070.47*	*42,433.97*
GRAND TOTAL	**$339,587.32**	**$387,482.60**	**$385,888.62**	**$407,108.81**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Orange Population 5,393	Uxbridge Population 5,384	Dracut Population 5,280	Easton Population 5,041
Maintenance	**$156,903.87**	**$140,573.35**	**$128,105.32**	**$149,642.31**
Departmental	*145,505.54*	*124,890.00*	*127,824.61*	*149,642.31*
General government	10,189.14	9,026.64	10,165.82	8,185.65
Protection of persons and property	13,162.03	7,961.41	11,691.33	6,371.26
Health and sanitation	6,298.70	2,762.99	3,197.09	6,876.60
Highways	29,974.99	30,081.68	21,908.49	26,436.36
Charities	7,481.90	10,311.48	7,121.92	14,979.56
Soldiers' benefits	3,632.70	482.00	425.90	1,170.13
Schools	65,454.84	59,130.76	70,291.17	82,081.73
Libraries	4,906.62	3,741.63	1,593.55	–
Recreation	1,017.24	168.60	199.80	–
Pensions	844.00	250.00	–	687.88
Unclassified	2,543.38	972.81	1,229.54	2,853.14
Public service enterprises	*8,249.03*	*15,638.35*	*97.71*	–
Electric light	–	–	–	–
Water	8,249.03	15,638.35	–	–
All other	–	–	97.71	–
Cemeteries	*3,149.30*	*35.00*	*183.00*	–
Administration of trust funds	–	*10.00*	–	–
Interest	**5,541.16**	**8,866.25**	**7,438.96**	**4,158.13**
Loans, general purposes	*5,541.16*	*6,553.67*	*7,438.96*	*4,158.13*
Loans, public service enterprises	–	*2,312.58*	–	–
Loans, cemeteries	–	–	–	–
Outlays	**13,453.60**	**44,975.70**	**79,921.74**	**26,153.29**
Departmental	*11,354.24*	*34,811.82*	*79,921.74*	*26,153.29*
General government	–	318.50	–	–
Protection of persons and property	–	8,965.00	14,527.41	–
Health and sanitation	3,882.45	87.16	–	–
Highways	7,471.79	15,536.36	14,883.62	23,082.55
Charities	–	–	–	–
Schools	–	9,904.80	48,310.71	3,070.74
Libraries	–	–	2,200.00	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	*2,099.36*	*10,163.88*	–	–
Electric light	–	–	–	–
Water	2,099.36	10,163.88	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**103,800.00**	**99,075.00**	**109,140.35**	**175,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*13,800.00*	*19,075.00*	*15,500.00*	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*90,000.00*	*80,000.00*	*90,000.00*	*175,000.00*
Warrants or orders, previous years	–	–	*3,640.35*	–
Transfers	**758.02**	**2,876.67**	**395.41**	–
To sinking funds from revenue	–	–	–	–
All other	*758.02*	*2,876.67*	*395.41*	–
Refunds	**998.26**	**1,111.47**	**2,152.43**	**785.70**
Agency, trust, and investment	**34,018.22**	**27,677.50**	**17,706.77**	**44,541.47**
Taxes and licenses for State	*16,551.00*	*18,453.00*	*12,282.00*	*16,839.00*
Taxes for county	*13,161.07*	*8,510.00*	*5,021.59*	*5,618.72*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*4,306.15*	*714.50*	*403.18*	*3,194.66*
All other	–	–	–	*18,889.09*

RECAPITULATION.

Maintenance and interest	$162,445.03	$149,439.60	$135,544.28	$153,800.44
Permanent debt (except from sinking funds)	13,800.00	19,075.00	15,500.00	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	13,453.60	44,975.70	79,921.74	26,153.29
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	90,000.00	80,000.00	93,640.35	175,000.00
Transfers (except to sinking funds) and refunds	1,756.28	3,988.14	2,547.84	785.70
Agency, trust, and investment	34,018.22	27,677.50	17,706.77	44,541.47
Total payments	**$315,473.13**	**$325,155.94**	**$344,860.98**	**$400,280.90**
Balance on hand, including funds	*24,114.19*	*62,326.66*	*41,027.64*	*6,827.91*
GRAND TOTAL	**$339,587.32**	**$387,482.60**	**$385,888.62**	**$407,108.81**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Agawam POPULATION 5,023
REVENUE.	**$206,300.52**
General	**176,536.34**
Taxes	*171,484.59*
Property, poll, and income	164,983.60
Corporation, bank, etc.	6,500.99
Licenses and permits	*2,892.00*
Fines and forfeits	*430.50*
Grants and gifts	*1,729.25*
For expenses	1,729.25
For outlays	–
All other	–
Commercial	**29,764.18**
Special assessments	*1,130.00*
To meet expenses	1,130.00
To meet outlays	–
Privileges	–
Departmental	*2,118.46*
General government	–
Protection of persons and property	419.12
Health and sanitation	51.59
Highways	370.50
Charities	551.89
Soldiers' benefits	168.00
Schools	321.36
Libraries	206.00
Recreation	–
Unclassified	30.00
Public service enterprises	*21,688.00*
Electric light	–
Water	21,688.00
All other	–
Cemeteries	–
Interest	*4,827.72*
On sinking funds	–
On trust and investment funds	613.14
All other	4,214.58
NON-REVENUE.	**$192,371.26**
Offsets to outlays	–
Departmental	–
Public service enterprises	–
Cemeteries	–
Municipal indebtedness	**170,000.00**
Loans, general purposes	–
Loans, public service enterprises	–
Loans, cemeteries	–
Bonds refunded, current year	–
Temporary loans (including revenue loans)	*170,000.00*
Unpaid warrants or orders, current year	–
Premiums	–
Transfers	**22.75**
From sinking funds	–
All other	*22.75*
Refunds	**907.59**
Agency, trust, and investment	**21,440.92**
Taxes and licenses for State	*16,050.00*
Taxes for county	*5,252.13*
Reimbursements for grade crossings	–
Sinking and other permanent funds	*138.79*
All other	–

RECAPITULATION.

Revenue and offsets to outlays	$206,300.52
Premiums	–
Municipal indebtedness	170,000.00
Transfers and refunds	930.34
Agency, trust, and investment	21,440.92
Total receipts	**$398,671.78**
Balance on hand, including funds	*15,341.71*
GRAND TOTAL	**$414,013.49**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Agawam Population 5,023
Maintenance	**$164,448.13**
Departmental	*152,777.98*
General government	6,730.92
Protection of persons and property	5,437.64
Health and sanitation	4,512.12
Highways	25,619.18
Charities	5,854.25
Soldiers' benefits	168.00
Schools	101,693.33
Libraries	1,158.25
Recreation	–
Pensions	–
Unclassified	1,604.29
Public service enterprises	*11,670.15*
Electric light	–
Water	11,670.15
All other	–
Cemeteries	–
Administration of trust funds	–
Interest	**25,268.09**
Loans, general purposes	*20,484.34*
Loans, public service enterprises	*4,783.75*
Loans, cemeteries	–
Outlays	**11,687.50**
Departmental	*11,687.50*
General government	–
Protection of persons and property	800.20
Health and sanitation	–
Highways	200.00
Charities	–
Schools	10,687.30
Libraries	–
Recreation	–
Unclassified	–
Public service enterprises	–
Electric light	–
Water	–
All other	–
Cemeteries	–
Municipal indebtedness	**185,000.00**
From sinking funds	–
From revenue and other sources	*34,000.00*
Bonds refunded, current year	–
Temporary loans (including revenue loans)	*151,000.00*
Warrants or orders, previous years	–
Transfers	**22.75**
To sinking funds from revenue	–
All other	*22.75*
Refunds	**907.59**
Agency, trust, and investment	**22,732.92**
Taxes and licenses for State	*16,050.00*
Taxes for county	*5,252.13*
Expenditures for grade crossings	–
Sinking and other permanent funds	*1,430.79*
All other	–

RECAPITULATION.

Maintenance and interest	$189,716.22
Permanent debt (except from sinking funds)	34,000.00
Sinking fund requirements from revenue	–
Outlays	11,687.50
Permanent debt from sinking funds	–
Bonds refunded, current year	–
Temporary loans	151,000.00
Transfers (except to sinking funds) and refunds	930.34
Agency, trust, and investment	22,732.92
Total payments	**$410,066.98**
Balance on hand, including funds	*3,946.51*
GRAND TOTAL	**$414,013.49**

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (74 TOWNS).	POPULATION 703,404
REVENUE.	**$36,048,193.50**
General	**29,274,939.84**
Taxes	*28,758,543.39*
Property, poll, and income	26,686,406.91
Corporation, bank, etc.	2,072,136.48
Licenses and permits	*58,125.42*
Fines and forfeits	*79,594.43*
Grants and gifts	*377,722.28*
For expenses	263,496.79
For outlays	114,225.49
All other	*954.32*
Commercial	**6,773,253.66**
Special assessments	*268,476.70*
To meet expenses	142,337.44
To meet outlays	126,139.26
Privileges	*4,656.41*
Departmental	*[1]1,326,720.03*
General government	81,888.32
Protection of persons and property	50,690.68
Health and sanitation	203,989.47
Highways	44,439.58
Charities	439,832.25
Soldiers' benefits	86,261.80
Schools	287,533.05
Libraries	23,733.33
Recreation	13,044.32
Unclassified	[1]95,307.23
Public service enterprises	*4,346,416.13*
Electric light	[2]1,918,148.36
Water	2,427,757.74
All other	510.03
Cemeteries	*153,900.20*
Interest	*673,084.19*
On sinking funds	93,722.62
On trust and investment funds	121,685.81
All other	457,675.76
NON-REVENUE.	**$29,773,313.94**
Offsets to outlays	**771,036.67**
Departmental	*647,008.51*
Public service enterprises	*124,028.16*
Cemeteries	–
Municipal indebtedness	**23,424,219.54**
Loans, general purposes	*5,538,927.00*
Loans, public service enterprises	*621,950.00*
Loans, cemeteries	*25,000.00*
Bonds refunded, current year	–
Temporary loans (including revenue loans)	*17,182,753.89*
Unpaid warrants or orders, current year	*4,465.72*
Premiums	*51,122.93*
Transfers	**590,506.09**
From sinking funds	*226,000.00*
All other	*364,506.09*
Refunds	**154,650.36**
Agency, trust, and investment	**4,832,901.28**
Taxes and licenses for State	*2,559,679.49*
Taxes for county	*1,402,046.06*
Reimbursements for grade crossings	–
Sinking and other permanent funds	*842,143.49*
All other	*29,032.24*

RECAPITULATION.

Revenue and offsets to outlays	$36,819,230.17
Premiums	51,122.93
Municipal indebtedness	23,373,096.61
Transfers and refunds	745,156.45
Agency, trust, and investment	4,832,901.28
Total receipts	**$65,821,507.44**
Balance on hand, including funds	*5,991,919.47*
GRAND TOTAL	**$71,813,426.91**

[1] Includes $79.93 from administration of trust funds.
[2] Includes gas. See foot-notes on pp. 88 and 96.

Graded According to Population of 1920 — Concluded.

AGGREGATE PAYMENTS (74 TOWNS).	Population 703,404
Maintenance	**$27,413,268.96**
Departmental	*24,283,427.23*
General government	1,513,456.91
Protection of persons and property	3,404,344.19
Health and sanitation	1,727,299.60
Highways	4,197,740.94
Charities	1,455,238.12
Soldiers' benefits	176,827.36
Schools	10,358,779.50
Libraries	516.491.35
Recreation	485,684.76
Pensions	67,940.96
Unclassified	379,623.54
Public service enterprises	*2,904,281.82*
Electric light	[1] 1,487,062.03
Water	1,413,767.08
All other	3,452.71
Cemeteries	*221,796.42*
Administration of trust funds	*3,763.49*
Interest	**1,856,803.38**
Loans, general purposes	*1,488,642.47*
Loans, public service enterprises	*367,103.73*
Loans, cemeteries	*1,057.18*
Outlays	**9,464,102.11**
Departmental	*8,019,214.77*
General government	36,815.62
Protection of persons and property	312,853.75
Health and sanitation	1,297,427.81
Highways	2,517,642.64
Charities	60,859.01
Schools	3,320,788.36
Libraries	71,302.09
Recreation	166,097.42
Unclassified	235,428.07
Public service enterprises	*1,390,609.35*
Electric light	[1] 319,120.91
Water	1,064,853.76
All other	6,634.68
Cemeteries	*54,277.99*
Municipal indebtedness	**20,703,056.11**
From sinking funds	[2] *226,000.00*
From revenue and other sources	[3] *2,613,024.60*
Bonds refunded, current year	—
Temporary loans (including revenue loans)	*17,851,600.00*
Warrants or orders, previous years	*12,431.51*
Transfers	**590,506.09**
To sinking funds from revenue	*92,119.41*
All other	*498,386.68*
Refunds	**154,650.36**
Agency, trust, and investment	**4,812,723.72**
Taxes and licenses for State	*2,559,679.49*
Taxes for county	*1,402,046.06*
Expenditures for grade crossings	—
Sinking and other permanent funds	*821,965.93*
All other	*29,032.24*

RECAPITULATION.

Maintenance and interest	$29,270,072.34
Permanent debt (except from sinking funds)	[3] 2,613,024.60
Sinking fund requirements from revenue	92,119.41
Outlays	9,464,102.11
Permanent debt from sinking funds	[2] 226,000.00
Bonds refunded, current year	—
Temporary loans	17,864,031.51
Transfers (except to sinking funds) and refunds	653,037.04
Agency, trust, and investment	4,812,723.72
Total payments	**$64,995,110.73**
Balance on hand, including funds	*6,818,316.18*
GRAND TOTAL	**$71,813,426.91**

[1] Includes gas. See foot-notes on pp. 89 and 97.
[2] Includes serial payments amounting to $1,500.
[3] Includes $4,000 from sale of High School lot, and $720 paid to the county for debt incurred for bridge purposes.

Division B

Indebtedness

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1923.*

TOWNS. (Population over 5,000)	TOTALS	Loans for General Purposes	Loans for Public Service Enterprises	Loans for Cemetery Purposes	TEMPORARY LOANS		Warrants or Orders
					Revenue	Other	
Brookline	$1,375,805.00	$1,207,005.00	$168,800.00	–	–	–	–
Watertown	1,483,500.00	1,080,500.00	103,000.00	–	$300,000.00	–	–
Arlington	1,006,000.00	734,000.00	172,000.00	–	100,000.00	–	–
Framingham	1,900,800.00	1,186,800.00	472,000.00	–	225,000.00	[1]$17,000.00	–
Greenfield	647,750.00	566,000.00	81,750.00	–	–	–	–
Winthrop	686,000.00	380,000.00	133,000.00	$3,000.00	170,000.00	–	–
Methuen	1,025,900.00	583,200.00	278,700.00	–	164,000.00	–	–
Weymouth	666,000.00	393,000.00	73,000.00	–	200,000.00	–	–
Southbridge	314,730.00	314,730.00	–	–	–	–	–
Milford	368,000.00	288,000.00	–	–	80,000.00	–	–
West Springfield	1,240,000.00	741,000.00	399,000.00	–	100,000.00	–	–
Webster	9,000.00	–	9,000.00	–	–	–	–
Plymouth	123,759.10	96,400.00	25,866.60	–	–	–	$1,492.50
Wakefield	1,380,900.00	892,200.00	338,700.00	–	150,000.00	–	–
Clinton	374,000.00	267,500.00	90,500.00	6,000.00	10,000.00	–	–
Adams	525,000.00	525,000.00	–	–	–	–	–
Norwood	922,609.00	672,509.00	135,100.00	–	115,000.00	–	–
Easthampton	161,500.00	159,500.00	2,000.00	–	–	–	–
Danvers	269,000.00	35,000.00	234,000.00	–	–	–	–
Natick	771,218.89	380,365.00	135,100.00	–	255,753.89	–	–
Saugus	380,500.00	174,500.00	51,000.00	–	155,000.00	–	–
Dedham	399,125.00	399,125.00	–	–	–	–	–
Belmont	1,017,000.00	901,500.00	115,500.00	–	–	–	–
Braintree	221,250.00	146,250.00	–	–	75,000.00	–	–
Winchester	980,500.00	695,500.00	60,000.00	25,000.00	200,000.00	–	–
Northbridge	349,304.38	348,000.00	–	–	–	–	1,304.38
Amesbury	449,750.00	177,750.00	128,000.00	–	144,000.00	–	–
Palmer	295,000.00	295,000.00	–	–	–	–	–
Athol	643,700.00	415,700.00	228,000.00	–	–	–	–
Milton	494,500.00	404,500.00	90,000.00	–	–	–	–
North Attleborough	336,000.00	284,000.00	2,000.00	–	50,000.00	–	–
Ware	212,250.00	211,950.00	300.00	–	–	–	–
Middleborough	129,950.00	16,950.00	63,000.00	–	50,000.00	–	–
Bridgewater	96,750.00	96,750.00	–	–	–	–	–
Andover	776,500.00	665,500.00	111,000.00	–	–	–	–
Swampscott	842,800.00	520,700.00	272,100.00	–	50,000.00	–	–
Stoneham	348,000.00	232,000.00	56,000.00	–	60,000.00	–	–

Montague	110,000.00	110,000.00	–	–	–	–	–
Hudson	269,850.00	97,900.00	171,950.00	–	–	–	–
Rockland	127,000.00	36,000.00	11,000.00	–	80,000.00	–	–
Ludlow	117,000.00	92,000.00	–	–	25,000.00	–	–
Reading	545,600.00	227,500.00	218,100.00	–	100,000.00	–	–
Marblehead	328,000.00	91,000.00	237,000.00	–	–	–	–
Fairhaven	337,250.00	265,250.00	–	–	60,000.00	[2]12,000.00	–
Whitman	141,000.00	42,500.00	18,500.00	–	80,000.00	–	–
Maynard	96,000.00	96,000.00	–	–	–	–	–
Needham	978,900.00	599,900.00	129,000.00	–	250,000.00	–	–
Grafton	172,350.00	93,350.00	–	–	40,000.00	[2]39,000.00	–
Stoughton	233,500.00	174,500.00	9,000.00	–	50,000.00	–	–
Franklin	309,000.00	121,000.00	148,000.00	–	40,000.00	–	–
Dartmouth	510,875.00	261,375.00	219,500.00	–	30,000.00	–	–
Concord	674,000.00	230,000.00	379,000.00	–	65,000.00	–	–
Lexington	510,100.00	270,850.00	55,250.00	9,000.00	175,000.00	–	–
Great Barrington	189,700.00	189,700.00	–	–	–	–	–
North Andover	271,000.00	204,000.00	67,000.00	–	–	–	–
Mansfield	412,000.00	60,500.00	251,500.00	–	100,000.00	–	–
Wellesley	719,000.00	621,000.00	98,000.00	–	–	–	–
Ipswich	416,150.00	122,700.00	252,050.00	–	41,400.00	–	–
Canton	101,500.00	63,500.00	18,000.00	–	20,000.00	–	–
Spencer	60,750.00	40,250.00	10,500.00	–	10,000.00	–	–
Winchendon	137,500.00	85,000.00	12,500.00	–	40,000.00	–	–
Westborough	136,950.00	71,950.00	25,000.00	–	40,000.00	–	–
Abington	172,065.36	35,100.00	80,000.00	–	55,000.00	–	1,965.36
Chelmsford	153,848.00	153,848.00	–	–	–	–	–
Millbury	84,000.00	64,000.00	–	–	20,000.00	–	–
Hingham	92,500.00	92,500.00	–	–	–	–	–
Amherst	103,200.00	103,200.00	–	–	–	–	–
South Hadley	82,500.00	58,500.00	24,000.00	–	–	–	–
Walpole	420,919.08	237,919.08	133,000.00	–	50,000.00	–	–
Orange	107,600.00	47,600.00	–	–	60,000.00	–	–
Uxbridge	191,225.00	76,225.00	65,000.00	–	50,000.00	–	–
Dracut	182,500.00	92,500.00	–	–	90,000.00	–	–
Easton	–	–	–	–	–	–	–
Agawam	483,500.00	294,500.00	104,000.00	–	85,000.00	–	–
74 Towns	**$33,203,183.81**	**$22,012,001.08**	**$6,765,266.60**	**$43,000.00**	**$4,310,153.89**	**$68,000.00**	**$4,762.24**

[1] Includes $5,000 in anticipation of highway reimbursements from State and county.
[2] In anticipation of highway reimbursements from State and county.

TABLE III. — *Relation of Indebtedness to Valuation — 1923.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1923, together with the supplemental assessment of December, 1923, exclusive of the non-resident bank stock as reported to the Tax Commissioner.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans (such as are found in Framingham, Fairhaven, and Grafton (see foot-notes on page 125), and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

	Towns. (Population over 5,000)	Population of 1920	Percentage of Net Debt of Valuation	Valuation of 1923	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1	Wakefield	13,025	7.0	$17,663,795	$1,230,900.00	–	$1,230,900.00
2	Agawam	5,023	6.2	6,440,165	398,500.00	–	398,500.00
3	Framingham	17,033	5.9	25,955,626	1,670,800.00	$131,795.51	1,539,004.49
4	Needham	7,012	5.7	12,742,490	728,900.00	–	728,900.00
5	Athol	9,792	5.6	9,835,355	643,700.00	90,947.12	552,752.88
6	Dartmouth	6,493	5.1	9,467,475	480,875.00	–	480,875.00
7	Concord	6,461	5.0	7,491,854	609,000.00	236,063.72	372,936.28
8	Andover	8,268	4.9	14,831,783	776,500.00	44,184.45	732,315.55
9	Belmont	10,749	4.7	19,451,085	1,017,000.00	100,112.00	916,888.00
10	Reading	7,439	4.3	10,410,283	445,600.00	–	445,600.00
11	Hudson	7,607	4.1	6,505,629	269,850.00	–	269,850.00
12	Natick	10,907	3.9	10,294,750	515,465.00	111,680.17	403,784.83
13	Norwood	12,627	3.9	20,703,180	807,609.00	–	807,609.00
14	Methuen	15,189	3.9	17,761,940	861,900.00	171,614.35	690,285.65
15	Walpole	5,446	3.8	9,659,894	370,919.08	–	370,919.08
16	Northbridge	10,174	3.8	9,084,266	348,000.00	–	348,000.00
17	West Springfield	13,443	3.8	22,327,349	1,140,000.00	291,637.54	848,362.46
18	Franklin	6,497	3.8	7,105,738	269,000.00	–	269,000.00
19	Swampscott	8,101	3.8	17,692,779	792,800.00	125,147.18	667,652.82
20	Mansfield	6,255	3.7	6,509,850	312,000.00	67,897.74	244,102.26
21	Adams	12,967	3.7	14,207,945	525,000.00	–	525,000.00
22	Watertown	21,457	3.7	32,276,091	1,183,500.00	–	1,183,500.00
23	Stoneham	7,873	3.3	8,694,575	288,000.00	–	288,000.00
24	Winchester	10,485	3.3	23,784,425	780,500.00	–	780,500.00
25	Wellesley	6,224	3.3	22,074,725	719,000.00	–	719,000.00
26	Greenfield	15,462	3.2	19,961,305	647,750.00	–	647,750.00
27	North Attleborough	9,238	3.2	9,032,471	286,000.00	–	286,000.00
28	Ipswich	6,201	3.0	7,271,861	374,750.00	159,197.64	215,552.36
29	North Andover	6,265	3.0	8,033,140	271,000.00	33,979.15	237,020.85
30	Amesbury	10,036	2.9	10,569,456	305,750.00	–	305,750.00
31	Stoughton	6,865	2.8	6,594,767	183,500.00	–	183,500.00
32	Weymouth	15,057	2.8	16,426,435	466,000.00	13,834.62	452,165.38
33	Ware	8,525	2.7	7,722,900	212,250.00	–	212,250.00
34	Dracut	5,280	2.7	3,465,571	92,500.00	–	92,500.00
35	Lexington	6,350	2.7	12,603,789	335,100.00	–	335,100.00
36	Palmer	9,896	2.6	11,296,219	295,000.00	–	295,000.00
37	Abington	5,787	2.5	4,568,033	115,100.00	–	115,100.00
38	Fairhaven	7,291	2.5	10,568,216	265,250.00	–	265,250.00
39	Winthrop	15,455	2.5	20,697,000	516,000.00	–	516,000.00
40	Southbridge	14,245	2.4	11,424,575	314,730.00	40,783.64	273,946.36
41	Saugus	10,874	2.3	9,791,327	225,500.00	–	225,500.00
42	Chelmsford	5,682	2.3	6,719,650	153,848.00	–	153,848.00
43	Dedham	10,792	2.3	17,489,750	399,125.00	–	399,125.00
44	Danvers	11,108	2.2	9,402,900	269,000.00	58,910.93	210,089.07
45	Great Barrington	6,315	2.2	8,518,488	189,700.00	–	189,700.00
46	Uxbridge	5,384	2.2	6,381,475	141,225.00	–	141,225.00
47	Arlington	18,665	2.1	33,764,000	906,000.00	181,800.85	724,199.15
48	Milford	13,471	2.1	13,568,145	288,000.00	–	288,000.00
49	Milton	9,382	2.1	23,679,535	494,500.00	–	494,500.00
50	Marblehead	7,324	2.0	14,041,666	328,000.00	49,255.61	278,744.39
51	Bridgewater	8,438	1.9	5,080,103	96,750.00	–	96,750.00
52	Winchendon	5,904	1.9	5,139,652	97,500.00	–	97,500.00
53	Grafton	6,887	1.9	4,929,486	93,350.00	–	93,350.00
54	Maynard	7,086	1.7	5,769,884	96,000.00	–	96,000.00
55	South Hadley	5,527	1.4	6,005,317	82,500.00	–	82,500.00
56	Amherst	5,550	1.3	7,668,326	103,200.00	–	103,200.00
57	Millbury	5,653	1.3	4,806,946	64,000.00	–	64,000.00
58	Spencer	5,930	1.3	4,030,465	50,750.00	–	50,750.00
59	Easthampton	11,261	1.2	13,510,880	161,500.00	–	161,500.00
60	Westborough	5,789	1.2	3,959,685	96,950.00	50,219.76	46,730.24
61	Canton	5,945	1.2	6,992,500	81,500.00	–	81,500.00
62	Brookline	37,748	1.2	118,285,700	1,375,805.00	–	1,375,805.00
63	Montague	7,675	1.1	9,678,996	110,000.00	–	110,000.00
64	Braintree	10,580	1.1	13,440,056	146,250.00	–	146,250.00
65	Ludlow	7,470	1.0	8,835,738	92,000.00	–	92,000.00
66	Clinton	12,979	1.0	15,062,294	364,000.00	209,834.94	154,165.06
67	Middleborough	8,453	1.0	7,891,595	79,950.00	–	79,950.00
68	Orange	5,393	0.9	5,161,905	47,600.00	–	47,600.00

TABLE III. — *Relation of Indebtedness to Valuation — 1923* — Concluded.

Towns. (Population over 5,000)	Population of 1920	Percentage of Net Debt of Valuation	Valuation of 1923	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
69 Hingham	5,604	0.9	$10,430,328	$92,500.00	–	$92,500.00
70 Whitman	7,147	0.9	6,967,081	61,000.00	–	61,000.00
71 Rockland	7,544	0.6	7,440,307	47,000.00	–	47,000.00
72 Plymouth	13,045	0.6	22,189,225	122,266.60	–	122,266.60
73 Webster	13,258	0.1	10,049,890	9,000.00	–	9,000.00
74 Easton	5,041	–	4,919,395	–	–	–
74 Towns	**703,404**	–	**$974,811,475**	**$28,832,267.68**	**$2,168,896.92**	**$26,663,370.76**

TABLE IV. — *Debt Transactions for 1923 Classified by Character of Obligation.*

NOTE. — The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of grade crossings and Metropolitan assessments, or payments to counties on account of debt incurred for bridge purposes. For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 80 to 121, under the section "Municipal Indebtedness."

TOWNS. (Population over 5,000)	INCURRED					CANCELLED					
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Cemetery Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Brookline	$250,000.00	–	$900,000.00	–	–	$151,325.00	$28,166.00	–	$900,000.00	–	–
Watertown	107,500.00	–	700,000.00	–	–	145,500.00	17,000.00	–	700,000.00	–	–
Arlington	181,000.00	$12,000.00	400,000.00	–	–	62,000.00	11,000.00	–	440,000.00	–	–
Framingham	593,000.00	60,000.00	575,000.00	$64,800.00	–	65,500.00	17,000.00	–	650,000.00	$277,800.00	–
Greenfield	100,000.00	40,000.00	210,000.00	–	–	46,000.00	7,000.00	–	210,000.00	–	
Winthrop	–	–	300,000.00	–	–	41,473.00	10,000.00	$1,625.00	335,000.00	–	–
Methuen	246,900.00	5,000.00	689,000.00	–	–	44,500.00	25,500.00	–	700,000.00	10,000.00	–
Weymouth	290,000.00	–	400,000.00	–	–	30,000.00	7,500.00	–	250,000.00	–	–
Southbridge	10,000.00	–	250,000.00	–	–	23,860.00	–	–	290,000.00	–	–
Milford	12,000.00	–	370,000.00	8,800.00	–	29,500.00	–	–	390,000.00	8,800.00	–
West Springfield	50,000.00	–	400,000.00	–	–	52,000.00	8,000.00	–	310,000.00	–	–
Webster	–	–	200,000.00	–	–	16,000.00	4,000.00	–	260,000.00	–	–
Plymouth	–	–	240,000.00	–	$1,492.50	22,700.00	3,266.66	–	250,000.00	–	$492.50
Wakefield	239,200.00	132,200.00	425,000.00	–	–	38,500.00	29,500.00	–	475,000.00	–	–
Clinton	–	–	295,000.00	–	–	16,500.00	4,500.00	1,000.00	285,000.00	–	–
Adams	60,000.00	–	350,000.00	–	–	50,000.00	–	–	400,000.00	–	–
Norwood	35,159.00	–	375,000.00	–	–	81,000.00	25,400.00	–	360,000.00	–	–
Easthampton	120,000.00	–	120,000.00	–	–	10,000.00	2,000.00	–	120,000.00	–	–
Danvers	–	7,000.00	160,000.00	–	–	29,000.00	6,200.00	–	160,000.00	–	–
Natick	55,000.00	24,000.00	385,753.89	–	–	49,400.00	10,000.00	–	330,000.00	–	–
Saugus	50,000.00	–	315,000.00	–	–	18,000.00	4,000.00	–	335,000.00	40,000.00	–
Dedham	–	–	200,000.00	–	–	32,575.00	–	–	200,000.00	–	–
Belmont	296,000.00	28,000.00	–	–	–	48,000.00	9,000.00	–	–	–	–
Braintree	–	–	250,000.00	–	–	21,250.00	–	–	300,000.00	–	–
Winchester	[1]565,000.00	–	550,000.00	50,000.00	–	42,000.00	1,000.00	–	750,000.00	150,000.00	–
Northbridge	23,000.00	–	190,000.00	–	1,285.93	30,000.00	–	–	190,000.00	–	3,700.27
Amesbury	10,000.00	–	339,000.00	–	–	15,750.00	12,000.00	–	320,000.00	–	–
Palmer	40,000.00	–	100,000.00	–	–	20,000.00	–	–	100,000.00	–	–
Athol	75,000.00	–	150,000.00	–	–	39,500.00	11,000.00	–	150,000.00	3,000.00	–
Milton	240,000.00	–	300,000.00	–	–	24,000.00	10,000.00	–	300,000.00	–	–
North Attleborough	3,000.00	–	200,000.00	–	–	34,000.00	70,650.00	–	220,000.00	–	–
Ware	160,000.00	–	80,000.00	–	–	8,450.00	300.00	–	80,000.00	–	–
Middleborough	–	–	235,000.00	–	–	6,150.00	7,500.00	–	245,000.00	–	–

Bridgewater	17,750.00	–	70,000.00	–	–	13,000.00	–	–	95,000.00	2,000.00	–
Andover	410,000.00	–	260,000.00	–	–	35,500.00	20,000.00	–	260,000.00	–	–
Swampscott	9,000.00	19,000.00	290,000.00	–	–	69,150.00	8,200.00	–	290,000.00	–	–
Stoneham	147,000.00	2,000.00	120,000.00	–	–	15,750.00	7,000.00	–	120,000.00	–	–
Montague	–	–	150,000.00	–	–	8,000.00	–	–	150,000.00	–	–
Hudson	8,500.00	50,000.00	60,000.00	–	–	10,300.00	13,350.00	–	60,000.00	–	–
Rockland	–	6,000.00	180,000.00	–	–	6,000.00	2,000.00	–	220,000.00	–	–
Ludlow	–	–	220,000.00	–	–	8,500.00	–	–	240,000.00	–	–
Reading	7,500.00	10,000.00	300,000.00	–	–	12,500.00	27,800.00	–	325,000.00	–	–
Marblehead	–	178,000.00	200,000.00	–	–	18,000.00	4,000.00	–	260,000.00	–	–
Fairhaven	10,000.00	–	200,000.00	12,000.00	–	28,835.00	–	–	180,000.00	–	–
Whitman	4,000.00	–	130,000.00	–	–	21,500.00	3,500.00	–	120,000.00	–	–
Maynard	–	–	20,000.00	–	–	13,000.00	–	–	20,000.00	–	–
Needham	312,500.00	–	350,000.00	–	–	21,400.00	10,000.00	–	250,000.00	–	–
Grafton	10,000.00	–	100,000.00	39,000.00	–	7,000.00	–	–	60,000.00	–	–
Stoughton	–	–	150,000.00	–	–	16,000.00	11,000.00	–	150,000.00	–	–
Franklin	–	–	159,000.00	–	–	13,000.00	10,000.00	–	119,000.00	–	773.69
Dartmouth	17,750.00	30,000.00	180,000.00	–	–	20,375.00	9,000.00	–	180,000.00	–	–
Concord	29,000.00	–	230,000.00	–	–	15,650.00	17,000.00	–	230,000.00	–	–
Lexington	2,000.00	1,750.00	400,000.00	–	–	36,850.00	24,500.00	2,000.00	450,000.00	1,000.00	–
Great Barrington	35,000.00	–	90,000.00	–	–	29,200.00	–	–	90,000.00	–	–
North Andover	136,000.00	–	194,000.00	–	–	9,000.00	84,000.00	–	219,000.00	–	–
Mansfield	–	–	180,000.00	–	–	6,000.00	19,500.00	–	185,000.00	–	–
Wellesley	250,000.00	–	200,000.00	–	–	37,500.00	10,000.00	–	200,000.00	–	–
Ipswich	21,000.00	–	161,400.00	–	–	11,400.00	8,700.00	–	160,000.00	–	–
Canton	8,000.00	–	100,000.00	–	–	16,500.00	6,000.00	–	130,000.00	–	–
Spencer	26,350.00	–	60,000.00	–	–	5,000.00	3,000.00	–	60,000.00	–	–
Winchendon	40,000.00	–	110,000.00	–	–	14,000.00	5,500.00	–	90,000.00	–	–
Westborough	15,500.00	–	80,000.00	–	–	4,150.00	–	–	70,000.00	–	–
Abington	–	6,000.00	185,000.00	–	1,687.29	14,200.00	4,000.00	–	170,000.00	–	3,824.70
Chelmsford	35,318.00	–	40,000.00	–	–	23,580.00	–	–	60,000.00	–	–
Millbury	–	–	100,000.00	–	–	15,500.00	–	–	90,000.00	–	–
Hingham	76,000.00	–	100,000.00	–	–	4,500.00	–	–	100,000.00	–	–
Amherst	–	–	45,000.00	–	–	11,200.00	–	–	45,000.00	–	–
South Hadley	–	–	50,000.00	–	–	7,000.00	2,000.00	–	70,000.00	–	–
Walpole	42,500.00	–	250,000.00	–	–	36,000.00	9,000.00	–	250,000.00	–	–
Orange	–	–	110,000.00	–	–	13,800.00	–	–	90,000.00	–	–
Uxbridge	7,500.00	11,000.00	110,000.00	–	–	13,575.00	5,500.00	–	80,000.00	–	–
Dracut	74,000.00	–	125,000.00	–	–	15,500.00	–	–	90,000.00	–	3,640.35
Easton	–	–	125,000.00	–	–	–	–	–	175,000.00	–	–
Agawam	–	–	170,000.00	–	–	27,500.00	6,500.00	–	151,000.00	–	–
74 Towns	**[1]$5,563,927.00**	**$621,950.00**	**$17,008,153.89**	**$174,600.00**	**$4,465.72**	**$2,049,848.00**	**$672,532.66**	**$4,625.00**	**$17,358,000.00**	**$492,600.00**	**$12,431.51**

[1] Includes $25,000 cemetery loan.

TABLE V. — *Sinking and Loan Fund Payments to the State — 1923.*

Towns. (Population over 5,000)	Metropolitan			
	Totals	Sewer	Park	Water
Brookline	$30,468.07	$25,695.35	$4,772.72	–
Watertown	11,967.77	7,139.47	1,327.69	$3,500.61
Arlington	10,282.24	6,618.25	1,110.30	2,553.69
Winthrop	7,436.75	4,634.62	776.77	2,025.36
Weymouth	676.49	–	676.49	–
Wakefield	4,460.65	3,818.93	641.72	–
Saugus	364.04	–	364.04	–
Dedham	4,262.57	3,569.74	692.83	–
Belmont	7,944.49	4,430.70	1,901.90	1,611.89
Braintree	530.67	–	530.67	–
Winchester	7,295.53	6,247.48	1,048.05	–
Milton	7,656.34	5,203.06	965.46	1,487.82
Swampscott	2,241.89	–	699.73	1,542.16
Stoneham	3,666.61	1,983.62	619.16	1,063.83
Reading	2,539.78	2,539.78	–	–
Needham	496.83	–	496.83	–
Lexington	2,992.69	1,946.55	–	1,046.14
Wellesley	5,290.31	4,462.16	828.15	–
Canton	331.05	–	331.05	–
Hingham	394.17	–	394.17	–
Totals	**$111,298.94**	**$78,289.71**	**$18,177.73**	**$14,831.50**

The following towns over 5,000 population made no sinking and loan fund payments in 1923 to the State on account of grade crossings and Metropolitan sewer, park and water systems: —

Abington
Adams
Agawam
Amesbury
Amherst
Andover
Athol
Bridgewater
Chelmsford
Clinton
Concord
Danvers
Dartmouth
Dracut
Easthampton
Easton
Fairhaven
Framingham
Franklin
Grafton
Great Barrington
Greenfield
Hudson
Ipswich
Ludlow
Mansfield
Marblehead
Maynard
Methuen
Middleborough
Milford
Millbury
Montague
Natick
North Andover
North Attleborough
Northbridge
Norwood
Orange
Palmer
Plymouth
Rockland
Southbridge
South Hadley
Spencer
Stoughton
Uxbridge
Walpole
Ware
Webster
Westborough
West Springfield
Whitman
Winchendon

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1923.*

Towns. (Population over 5,000)	Totals	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	Percentages		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Brookline	$209,959.07	$179,491.00	–	$30,468.07	85.5	–	14.5
Watertown	174,467.77	162,500.00	–	11,967.77	93.1	–	6.9
Arlington	85,632.24	62,500.00	$12,850.00	10,282.24	73.0	15.0	12.0
Framingham	83,000.00	82,500.00	500.00	–	99.4	0.6	–
Greenfield	53,000.00	53,000.00	–	–	100.0	–	–
Winthrop	60,534.75	53,098.00	–	7,436.75	87.7	–	12.3
Methuen	76,679.70	70,000.00	6,679.70	–	91.3	8.7	–
Weymouth	33,476.49	32,500.00	300.00	676.49	97.1	0.9	2.0
Southbridge	23,860.00	23,860.00	–	–	100.0	–	–
Milford	29,500.00	29,500.00	–	–	100.0	–	–
West Springfield	72,200.00	60,000.00	12,200.00	–	83.1	16.9	–
Webster	20,000.00	20,000.00	–	–	100.0	–	–
Plymouth	25,966.66	25,966.66	–	–	100.0	–	–
Wakefield	72,460.65	68,000.00	–	4,460.65	93.8	–	6.2
Clinton	20,500.00	[1] 20,500.00	–	–	100.0	–	–
Adams	40,000.00	40,000.00	–	–	100.0	–	–
Norwood	106,400.00	106,400.00	–	–	100.0	–	–
Easthampton	12,000.00	12,000.00	–	–	100.0	–	–
Danvers	43,855.26	35,200.00	8,655.26	–	80.3	19.7	–
Natick	42,429.98	24,400.00	18,029.98	–	57.5	42.5	–
Saugus	22,364.04	22,000.00	–	364.04	98.4	–	1.6
Dedham	36,837.57	32,575.00	–	4,262.57	88.4	–	11.6
Belmont	67,261.82	57,000.00	2,317.33	7,944.49	84.7	3.5	11.8
Braintree	21,780.67	21,250.00	–	530.67	97.6	–	2.4
Winchester	50,295.53	43,000.00	–	7,295.53	85.5	–	14.5
Northbridge	30,000.00	30,000.00	–	–	100.0	–	–
Amesbury	27,750.00	27,750.00	–	–	100.0	–	–
Palmer	20,000.00	20,000.00	–	–	100.0	–	–
Athol	50,500.00	50,500.00	–	–	100.0	–	–
Milton	41,656.34	34,000.00	–	7,656.34	81.6	–	18.4
North Attleborough	36,876.65	[2] 34,650.00	2,226.65	–	94.0	6.0	–
Ware	8,750.00	8,750.00	–	–	100.0	–	–
Middleborough	13,650.00	13,650.00	–	–	100.0	–	–
Bridgewater	13,000.00	13,000.00	–	–	100.0	–	–
Andover	47,250.00	45,500.00	1,750.00	–	96.3	3.7	–
Swampscott	79,591.89	77,350.00	–	2,241.89	97.2	–	2.8
Stoneham	26,416.61	22,750.00	–	3,666.61	86.1	–	13.9
Montague	8,000.00	8,000.00	–	–	100.0	–	–
Hudson	23,650.00	23,650.00	–	–	100.0	–	–
Rockland	8,000.00	8,000.00	–	–	100.0	–	–
Ludlow	8,500.00	8,500.00	–	–	100.0	–	–
Reading	42,839.78	40,300.00	–	2,539.78	94.1	–	5.9
Marblehead	22,000.00	22,000.00	–	–	100.0	–	–
Fairhaven	28,835.00	28,835.00	–	–	100.0	–	–
Whitman	25,000.00	25,000.00	–	–	100.0	–	–
Maynard	13,000.00	13,000.00	–	–	100.0	–	–
Needham	31,896.83	31,400.00	–	496.83	98.4	–	1.6
Grafton	7,000.00	7,000.00	–	–	100.0	–	–
Stoughton	27,000.00	27,000.00	–	–	100.0	–	–
Franklin	23,000.00	23,000.00	–	–	100.0	–	–
Dartmouth	29,375.00	29,375.00	–	–	100.0	–	–
Concord	34,370.00	24,650.00	9,720.00	–	71.7	28.3	–
Lexington	66,342.69	63,350.00	–	2,992.69	95.5	–	4.5
Great Barrington	29,200.00	29,200.00	–	–	100.0	–	–
North Andover	13,000.00	13,000.00	–	–	100.0	–	–
Mansfield	32,500.00	25,500.00	7,000.00	–	78.5	21.5	–
Wellesley	52,790.31	47,500.00	–	5,290.31	90.0	–	10.0
Ipswich	25,590.49	20,100.00	5,490.49	–	78.5	21.5	–
Canton	22,831.05	22,500.00	–	331.05	98.6	–	1.4
Spencer	8,000.00	8,000.00	–	–	100.0	–	–
Winchendon	19,500.00	19,500.00	–	–	100.0	–	–
Westborough	8,550.00	4,150.00	4,400.00	–	48.5	51.5	–
Abington	18,200.00	18,200.00	–	–	100.0	–	–
Chelmsford	23,580.00	23,580.00	–	–	100.0	–	–
Millbury	15,500.00	15,500.00	–	–	100.0	–	–
Hingham	4,894.17	4,500.00	–	394.17	91.9	–	8.1
Amherst	11,920.00	[3]11,920.00	–	–	100.0	–	–
South Hadley	9,000.00	9,000.00	–	–	100.0	–	–
Walpole	45,000.00	45,000.00	–	–	100.0	–	–
Orange	13,800.00	13,800.00	–	–	100.0	–	–
Uxbridge	19,075.00	19,075.00	–	–	100.0	–	–
Dracut	15,500.00	15,500.00	–	–	100.0	–	–
Easton	–	–	–	–	–	–	–
Agawam	34,000.00	34,000.00	–	–	100.0	–	–
74 Towns	**$2,701,144.01**	**$2,497,725.66**	**$92,119.41**	**$111,298.94**	**92.5**	**3.4**	**4.1**

[1] Serial loans amounting to $1,500 were paid from sinking funds.
[2] Serial loans amounting to $4,000 were paid from proceeds of sale of High School lot.
[3] Includes $720 paid Hampden County on account of Connecticut River Bridge.

Division C

Cash Balances

TABLE VII. — *Cash Balances.*

TOWNS. (Population over 5,000)	CASH AT BEGINNING OF 1923						CASH AT END OF 1923					
	TOTAL	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	TOTAL	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Brookline	$383,311.08	$379,273.07	–	$3,826.28	$211.73	–	$218,042.76	$212,615.19	–	$4,813.51	$614.06	–
Watertown	240,695.28	240,668.73	–	–	–	$26.55	235,872.24	235,851.42	–	20.82	–	–
Arlington	56,887.49	51,769.94	$30.95	–	–	5,086.60	94,530.21	89,105.66	$20.95	–	–	$5,403.60
Framingham	241,144.23	236,304.09	23.40	3,791.31	1,025.43	–	206,293.10	197,883.10	295.51	7,652.76	93.90	367.83
Greenfield	255,089.71	254,069.08	–	–	1,020.63	–	205,842.21	204,815.83	–	–	1,026.38	–
Winthrop	76,046.16	75,992.17	–	–	–	53.99	84,469.49	84,325.79	–	–	–	143.70
Methuen	66,990.36	65,933.40	1,056.96	–	–	–	134,984.95	127,867.48	117.47	–	7,000.00	–
Weymouth	36,327.70	36,039.15	–	–	183.17	105.38	283,498.17	283,067.00	–	–	335.79	95.38
Southbridge	92,679.51	92,545.17	–	25.00	31.98	77.36	19,811.52	19,661.52	–	–	47.29	102.71
Milford	50,268.39	50,268.39	–	–	–	–	41,913.72	41,913.72	–	–	–	–
West Springfield	280,120.37	271,277.17	711.67	–	8,131.53	–	192,758.77	191,773.33	37.54	–	947.90	–
Webster	64,085.55	62,235.42	–	–	1,850.13	–	22,346.59	21,292.58	–	–	1,054.01	–
Plymouth	25,711.18	25,711.18	–	–	–	–	60,928.47	60,928.47	–	–	–	–
Wakefield	247,145.47	242,270.69	–	–	425.00	4,449.78	302,959.33	296,919.83	–	–	425.00	5,614.50
Clinton	66,604.06	66,521.61	–	82.45	–	–	55,362.73	52,924.64	–	38.09	–	2,400.00
Adams	362,358.11	361,684.63	–	–	673.48	–	114,055.36	113,812.40	–	–	242.96	–
Norwood	72,768.72	70,756.31	–	600.00	–	1,412.41	116,382.99	114,323.15	–	600.00	–	1,459.84
Easthampton	121,369.76	121,162.14	–	207.62	–	–	244,463.34	244,157.69	–	305.65	–	–
Danvers	80,698.33	80,573.85	–	–	124.48	–	75,113.04	75,021.68	–	–	91.36	–
Natick	53,015.22	52,465.83	177.57	–	254.32	117.50	147,783.13	147,279.30	177.57	–	166.26	160.00
Saugus	27,245.98	27,245.98	–	–	–	–	19,152.24	19,152.24	–	–	–	–
Dedham	116,804.42	115,141.42	–	–	652.14	1,010.86	127,351.23	124,760.66	–	–	1,600.62	989.95
Belmont	150,591.80	146,406.38	869.72	85.00	2,830.70	400.00	138,949.71	137,035.82	983.89	150.00	–	780.00
Braintree	139,468.13	138,889.84	–	–	578.29	–	133,231.02	132,647.41	–	–	583.61	–
Winchester	334,083.89	331,327.89	–	59.70	2,696.30	–	452,750.99	450,052.75	–	–	2,698.24	–
Northbridge	28,012.37	28,012.37	–	–	–	–	13,630.42	13,630.42	–	–	–	–
Amesbury	17,468.96	17,468.96	–	–	–	–	14,432.56	14,432.56	–	–	–	–
Palmer	138,475.62	138,475.62	–	–	–	–	66,137.37	66,137.37	–	–	–	–
Athol	184,596.29	184,531.05	–	–	–	65.24	71,902.15	71,836.91	–	–	–	65.24
Milton	97,290.30	95,115.52	–	–	1,246.94	927.84	183,630.85	168,097.24	–	–	14,495.45	1,038.16
North Attleborough	30,069.41	25,821.48	2,857.99	–	32.64	1,357.30	28,871.02	27,412.37	–	–	32.64	1,426.01
Ware	20,825.78	20,770.59	–	–	40.04	15.15	118,353.94	118,273.30	–	–	–	80.64
Middleborough	18,000.28	17,987.28	–	–	–	13.00	21,497.81	21,450.81	–	–	–	47.00

Bridgewater	30,519.24	30,512.49	–	–	6.75	–	19,332.58	19,258.91	–	–	21.15	52.52
Andover	36,032.25	34,528.45	–	–	1,503.80	–	241,838.60	240,540.04	–	–	1,298.56	–
Swampscott	46,162.16	45,760.16	402.00	–	–	–	93,926.53	93,524.53	402.00	–	–	–
Stoneham	23,814.54	23,814.54	–	–	–	–	166,559.68	166,559.68	–	–	–	–
Montague	616.63	616.63	–	–	–	–	124.03	124.03	–	–	–	–
Hudson	53,412.78	53,381.23	–	–	31.55	–	98,192.91	98,191.36	–	–	1.55	–
Rockland	60,172.38	60,172.38	–	–	–	–	63,679.82	63,679.82	–	–	–	–
Ludlow	10,169.81	10,169.81	–	–	–	–	9,401.65	9,401.65	–	–	–	–
Reading	41,769.96	39,975.48	–	–	–	1,794.48	32,941.47	30,781.90	–	–	–	2,159.57
Marblehead	111,451.39	103,215.56	–	3,342.67	4,893.16	–	137,788.80	130,885.11	–	2,671.28	4,232.41	–
Fairhaven	28,372.12	28,339.37	–	–	32.75	–	17,906.97	14,747.80	–	–	92.61	3,066.56
Whitman	10,251.29	10,251.29	–	–	–	–	47,418.12	47,058.12	–	–	360.00	–
Maynard	75,299.20	74,849.20	–	450.00	–	–	80,912.03	80,862.03	–	50.00	–	–
Needham	67,471.74	66,898.85	–	–	572.89	–	288,616.17	288,047.05	–	–	569.12	–
Grafton	33,900.99	32,682.38	–	505.05	713.56	–	72,848.16	71,174.19	179.23	718.32	576.42	200.00
Stoughton	70,003.81	69,999.80	–	–	4.01	–	25,467.50	25,391.92	–	–	75.58	–
Franklin	–	–	–	–	–	–	36,295.38	36,295.38	–	–	–	–
Dartmouth	140,065.49	140,065.49	–	–	–	–	38,611.81	38,611.81	–	–	–	–
Concord	41,773.69	38,974.83	–	162.50	2,636.36	–	47,422.31	44,335.50	–	232.50	2,854.31	–
Lexington	164,504.44	164,477.97	–	–	–	26.47	113,553.42	113,401.45	–	125.50	–	26.47
Great Barrington	52,866.42	52,864.29	–	2.13	–	–	37,992.22	37,990.09	–	2.13	–	–
North Andover	21,258.68	21,258.68	–	–	–	–	80,663.78	80,663.78	–	–	–	–
Mansfield	61,903.25	61,903.25	–	–	–	–	56,863.36	56,193.36	–	–	–	670.00
Wellesley	177,697.99	177,697.99	–	–	–	–	175,349.02	175,349.02	–	–	–	–
Ipswich	37,633.75	23,820.26	13,813.49	–	–	–	31,630.59	28,108.64	3,148.26	373.69	–	–
Canton	43,945.19	43,945.19	–	–	–	–	32,102.46	32,102.46	–	–	–	–
Spencer	22,838.79	21,735.95	–	–	1,102.84	–	12,115.42	10,914.69	–	–	1,200.73	–
Winchendon	15,334.35	15,334.35	–	–	–	–	51,544.50	51,544.50	–	–	–	–
Westborough	17,156.30	17,076.70	–	–	79.60	–	24,309.77	24,134.92	–	–	174.85	–
Abington	7,498.01	7,420.76	–	–	77.25	–	11,036.14	10,971.14	–	–	65.00	–
Chelmsford	56,916.00	56,916.00	–	–	–	–	90,036.59	90,036.59	–	–	–	–
Millbury	6,030.90	6,030.90	–	–	–	–	14,966.29	14,966.29	–	–	–	–
Hingham	26,167.43	25,707.76	–	–	224.32	235.35	48,791.17	47,938.83	–	–	199.49	652.85
Amherst	38,927.30	37,036.17	–	657.41	1,233.72	–	33,973.43	32,260.29	–	712.23	1,000.91	–
South Hadley	34,452.35	34,367.97	–	–	84.38	–	26,040.07	25,569.46	–	–	470.61	–
Walpole	52,113.29	51,728.06	–	179.50	–	205.73	72,517.09	72,054.55	–	256.81	–	205.73
Orange	3,697.47	3,697.47	–	–	–	–	24,114.19	24,114.19	–	–	–	–
Uxbridge	34,622.03	33,089.78	–	54.15	1,478.10	–	62,326.66	61,103.42	–	64.08	1,159.16	–
Dracut	1,070.47	656.19	–	216.70	197.58	–	41,027.64	40,561.91	–	257.40	208.33	–
Easton	42,433.97	42,405.11	–	28.86	–	–	6,827.91	6,827.91	–	–	–	–
Agawam	15,341.71	12,327.19	–	–	3,014.52	–	3,946.51	2,040.10	–	–	1,906.41	–
74 Towns	**$5,991,919.47**	**$5,900,422.33**	**$19,943.75**	**$14,276.33**	**$39,896.07**	**$17,380.99**	**$6,818,316.18**	**$6,718,778.06**	**$5,362.42**	**$19,044.77**	**$47,922.67**	**$27,208.26**

Part III

Towns Under 5,000 Population

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS FOR THE FISCAL YEAR ENDING DECEMBER 31, 1923

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Barnstable POPULATION 4,836	Monson POPULATION 4,826	Randolph POPULATION 4,756	Tewksbury POPULATION 4,450
REVENUE.	**$314,990.72**	**$117,813.85**	**$149,393.45**	**$104,989.34**
General	**299,713.01**	**98,801.48**	**122,290.67**	**95,795.83**
Taxes	*296,254.65*	*83,443.41*	*121,578.11*	*87,100.12*
Property, poll, and income	290,462.99	79,527.05	117,098.14	78,635.41
Corporation, bank, etc.	5,791.66	3,916.36	4,479.97	8,464.71
Licenses and permits	*2,377.00*	*32.00*	*144.25*	*140.00*
Fines and forfeits	*345.00*	*69.37*	*118.16*	*207.53*
Grants and gifts	*736.36*	*15,256.70*	*450.15*	*8,348.18*
For expenses	736.36	15,256.70	450.15	8,348.18
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**15,277.71**	**19,012.37**	**27,102.78**	**9,193.51**
Special assessments	–	–	–	*687.51*
To meet expenses	–	–	–	687.51
To meet outlays	–	–	–	–
Privileges	*249.00*	–	–	–
Departmental	*12,450.74*	*6,509.12*	*9,736.08*	*6,503.64*
General government	329.95	289.28	1,575.00	1,199.36
Protection of persons and property	1,699.03	483.66	211.62	870.67
Health and sanitation	577.14	–	310.71	–
Highways	25.00	338.18	475.00	1,025.00
Charities	6,729.33	4,085.35	4,041.46	3,106.17
Soldiers' benefits	1,218.00	234.00	2,408.37	144.00
Schools	1,797.25	1,078.65	713.92	138.44
Libraries	–	–	–	20.00
Recreation	–	–	–	–
Unclassified	75.04	–	–	–
Public service enterprises	–	*9,188.43*	*13,882.20*	–
Electric light	–	–	–	–
Water	–	9,188.43	13,882.20	–
All other	–	–	–	–
Cemeteries	*903.97*	*2,368.07*	–	–
Interest	*1,674.00*	*946.75*	*3,484.50*	*2,002.36*
On sinking funds	–	–	665.34	–
On trust and investment funds	658.64	–	928.19	38.25
All other	1,015.36	946.75	1,890.97	1,964.11
NON-REVENUE.	**$252,741.32**	**$47,609.77**	**$145,298.10**	**$73,617.14**
Offsets to outlays	**846.00**	**36.61**	**1,369.14**	**475.54**
Departmental	*846.00*	*36.61*	–	*475.54*
Public service enterprises	–	–	*1,369.14*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**195,000.00**	**32,000.00**	**105,000.00**	**60,000.00**
Loans, general purposes	*20,000.00*	–	*13,000.00*	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*175,000.00*	*32,000.00*	*92,000.00*	*60,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**765.98**	**996.21**	**4,340.50**	**1,078.72**
From sinking funds	–	–	*3,000.00*	–
All other	*765.98*	*996.21*	*1,340.50*	*1,078.72*
Refunds	**596.54**	**1,353.95**	**5,395.70**	**10.82**
Agency, trust, and investment	**55,532.80**	**13,223.00**	**29,192.76**	**12,052.06**
Taxes and licenses for State	*25,008.00*	*8,595.00*	*11,748.00*	*8,184.00*
Taxes for county	*28,345.85*	*2,572.47*	*5,786.56*	*3,840.04*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,178.95*	*2,055.53*	*11,658.20*	*28.02*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$315,836.72	$117,850.46	$150,762.59	$105,464.88
Premiums	–	–	–	–
Municipal indebtedness	195,000.00	32,000.00	105,000.00	60,000.00
Transfers and refunds	1,362.52	2,350.16	9,736.20	1,089.54
Agency, trust, and investment	55,532.80	13,223.00	29,192.76	12,052.06
Total receipts	**$567,732.04**	**$165,423.62**	**$294,691.55**	**$178,606.48**
Balance on hand, including funds	*22,527.14*	*5,374.10*	*6,892.10*	*5,663.44*
GRAND TOTAL	**$590,259.18**	**$170,797.72**	**$301,583.65**	**$184,269.92**

Graded According to Population of 1920.

PAYMENTS.	Barnstable Population 4,836	Monson Population 4,826	Randolph Population 4,756	Tewksbury Population 4,450
Maintenance	**$199,734.76**	**$109,734.12**	**$125,888.46**	**$86,622.00**
Departmental	*198,317.48*	*103,955.57*	*116,282.96*	*86,597.00*
General government	13,578.64	5,501.25	9,098.35	10,277.50
Protection of persons and property	18,834.74	4,441.23	9,147.49	7,005.58
Health and sanitation	10,213.96	2,079.68	4,438.40	1,723.50
Highways	33,603.88	27,939.81	16,622.98	20,088.95
Charities	27,409.77	9,404.07	10,855.34	4,116.50
Soldiers' benefits	1,239.23	264.00	2,492.00	144.00
Schools	87,526.82	52,570.46	59,830.63	41,012.94
Libraries	1,000.00	500.00	150.00	1,201.53
Recreation	35.15	–	–	336.00
Pensions	–	–	–	–
Unclassified	4,875.29	1,255.07	3,647.77	690.50
Public service enterprises	–	*3,452.85*	*9,605.50*	*25.00*
Electric light	–	–	–	–
Water	–	3,452.85	9,605.50	–
All other	–	–	–	25.00
Cemeteries	*1,417.28*	*2,325.70*	–	–
Administration of trust funds	–	–	–	–
Interest	**6,851.40**	**717.88**	**5,385.61**	**4,176.63**
Loans, general purposes	*6,851.40*	*717.88*	*4,865.61*	*4,176.63*
Loans, public service enterprises	–	–	*520.00*	–
Loans, cemeteries	–	–	–	–
Outlays	**109,313.10**	**1,756.27**	**14,547.28**	**5,450.22**
Departmental	*109,175.85*	*848.87*	*11,103.25*	*5,450.22*
General government	–	–	–	230.00
Protection of persons and property	223.84	–	7,688.00	42.00
Health and sanitation	504.08	–	–	–
Highways	93,513.74	848.87	3,415.25	5,178.22
Charities	823.45	–	–	–
Schools	13,575.97	–	–	–
Libraries	–	–	–	–
Recreation	534.77	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	*3,444.03*	–
Electric light	–	–	–	–
Water	–	–	3,444.03	–
All other	–	–	–	–
Cemeteries	*137.25*	*907.40*	–	–
Municipal indebtedness	**194,000.00**	**37,000.00**	**102,600.00**	**65,000.00**
From sinking funds	–	–	*3,000.00*	–
From revenue and other sources	*19,000.00*	*2,000.00*	*7,600.00*	*5,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*175,000.00*	*35,000.00*	*92,000.00*	*60,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**765.98**	**996.21**	**4,340.50**	**1,078.72**
To sinking funds from revenue	–	–	–	–
All other	*765.98*	*996.21*	*4,340.50*	*1,078.72*
Refunds	**596.54**	**1,353.95**	**5,395.70**	**10.82**
Agency, trust, and investment	**55,587.12**	**13,223.00**	**26,986.84**	**12,052.06**
Taxes and licenses for State	*25,008.00*	*8,595.00*	*11,748.00*	*8,184.00*
Taxes for county	*28,345.85*	*2,572.47*	*5,786.56*	*3,840.04*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,233.27*	*2,055.53*	*9,452.28*	*28.02*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$206,586.16	$110,452.00	$131,274.07	$90,798.63
Permanent debt (except from sinking funds)	19,000.00	2,000.00	7,600.00	5,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	109,313.10	1,756.27	14,547.28	5,450.22
Permanent debt from sinking funds	–	–	3,000.00	–
Bonds refunded, current year	–	–	–	–
Temporary loans	175,000.00	35,000.00	92,000.00	60,000.00
Transfers (except to sinking funds) and refunds	1,362.52	2,350.16	9,736.20	1,089.54
Agency, trust, and investment	55,587.12	13,223.00	26,986.84	12,052.06
Total payments	**$566,848.90**	**$164,781.43**	**$285,144.39**	**$174,390.45**
Balance on hand, including funds	*23,410.28*	*6,016.29*	*16,439.26*	*9,879.47*
GRAND TOTAL	**$590,259.18**	**$170,797.72**	**$301,583.65**	**$184,269.92**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wareham Population 4,415	Blackstone Population 4,299	Provincetown Population 4,246	Foxborough Population 4,136
REVENUE.	**$203,450.25**	**$75,357.13**	**$121,463.85**	**$117,380.46**
General	**185,983.06**	**71,770.86**	**98,296.60**	**110,685.00**
Taxes	*180,529.99*	*66,364.75*	*97,044.37*	*109,842.63*
Property, poll, and income	168,169.77	65,052.16	91,359.06	104,040.37
Corporation, bank, etc.	12,360.22	1,312.59	5,685.31	5,802.26
Licenses and permits	*2,403.80*	*815.00*	*331.50*	*174.50*
Fines and forfeits	*1,855.50*	*78.64*	*360.00*	*20.00*
Grants and gifts	*1,193.77*	*4,512.47*	*560.73*	*647.87*
For expenses	1,193.77	4,512.47	560.73	647.87
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**17,467.19**	**3,586.27**	**23,167.25**	**6,695.46**
Special assessments	*269.20*	–	–	*787.49*
To meet expenses	269.20	–	–	628.93
To meet outlays	–	–	–	158.56
Privileges	*725.00*	–	*1,266.80*	–
Departmental	*11,119.03*	*3,506.02*	*6,462.38*	*2,974.22*
General government	228.90	–	1,834.40	.60
Protection of persons and property	217.45	17.20	105.48	136.21
Health and sanitation	2.75	–	351.43	–
Highways	830.91	10.50	232.40	837.00
Charities	2,223.78	697.17	1,641.64	102.00
Soldiers' benefits	1,344.00	306.00	436.00	886.00
Schools	5,868.24	2,474.65	1,660.53	1,012.41
Libraries	–	–	200.50	–
Recreation	400.00	–	–	–
Unclassified	3.00	.50	–	–
Public service enterprises	*1,117.91*	–	*12,970.26*	–
Electric light	–	–	–	–
Water	–	–	12.970.26	–
All other	1,117.91	–	–	–
Cemeteries	*2,577.37*	–	*1,600.69*	–
Interest	*1,658.68*	*80.25*	*867.12*	*2,933.75*
On sinking funds	–	–	–	–
On trust and investment funds	40.63	–	398.45	669.12
All other	1,618.05	80.25	468.67	2,264.63
NON-REVENUE.	**$64,784.35**	**$87,234.85**	**$125,597.04**	**$158,589.96**
Offsets to outlays	**4,663.00**	–	**800.00**	**11,654.97**
Departmental	*4,663.00*	–	*800.00*	*11,654.97*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**20,000.00**	**75,000.00**	**92.000.00**	**120,000.00**
Loans, general purposes	–	–	*2,000.00*	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*20,000.00*	*75,000.00*	*90,000.00*	*120,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**40.63**	–	**623.86**	**637.93**
From sinking funds	–	–	–	–
All other	*40.63*	–	*623.86*	*637.93*
Refunds	**409.32**	**1.50**	**181.91**	**2,314.88**
Agency, trust, and investment	**39,671.40**	**12,233.35**	**31,991.27**	**23,982.18**
Taxes and licenses for State	*22,281.54*	*9,023.84*	*11,628.00*	*10,650.00*
Taxes for county	*14,504.68*	*3,200.00*	*11,536.10*	*5,878.41*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,885.18*	*9.51*	*8,827.17*	*7,453.77*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$208,113.25	$75,357.13	$122,263.85	$129,035.43
Premiums	–	–	–	–
Municipal indebtedness	20,000.00	75,000.00	92,000.00	120,000.00
Transfers and refunds	449.95	1.50	805.77	2,952.81
Agency, trust, and investment	39,671.40	12,233.35	31,991.27	23,982.18
Total receipts	**$268,234.60**	**$162,591.98**	**$247,060.89**	**$275,970.42**
Balance on hand, including funds	*83,172.90*	*1,093.04*	*1,755.63*	*16,508.55*
GRAND TOTAL	**$351,407.50**	**$163,685.02**	**$248,816.52**	**$292,478.97**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Wareham Population 4,415	Blackstone Population 4,299	Provincetown Population 4,246	Foxborough Population 4,136
Maintenance	**$162,425.70**	**$65,769.10**	**$110,227.10**	**$97,440.71**
Departmental	*158,975.07*	*65,769.10*	*92,913.15*	*97,440.71*
General government	11,048.68	4,545.71	8,581.95	5,156.88
Protection of persons and property	11,754.87	2,160.94	5,299.66	13,863.06
Health and sanitation	9,041.42	962.00	5,311.04	4,054.48
Highways	25,640.05	10,948.21	12,837.60	17,813.66
Charities	11,728.07	3,482.94	12,227.37	5,692.15
Soldiers' benefits	3,280.17	478.00	479.50	870.00
Schools	81,411.39	40,816.50	45,427.40	46,844.12
Libraries	2,000.00	634.84	1,367.23	1,969.75
Recreation	1,019.82	–	507.75	138.25
Pensions	–	–	–	–
Unclassified	2,050.60	1,739.96	873.65	1,038.36
Public service enterprises	*189.81*	–	*15,173.38*	–
Electric light	–	–	–	–
Water	–	–	15,173.38	–
All other	189.81	–	–	–
Cemeteries	*3,260.82*	–	*2,140.57*	–
Administration of trust funds	–	–	–	–
Interest	**7,338.78**	**5,367.79**	**3,575.75**	**3,598.71**
Loans, general purposes	*7,338.78*	*5,367.79*	*2,345.75*	*3,598.71*
Loans, public service enterprises	–	–	*1,230.00*	–
Loans, cemeteries	–	–	–	–
Outlays	**5,867.83**	**507.10**	**6,473.90**	**11,745.92**
Departmental	*5,067.83*	*507.10*	*3,370.70*	*11,745.92*
General government	–	–	–	–
Protection of persons and property	–	–	–	–
Health and sanitation	–	–	–	–
Highways	3,582.33	–	3,370.70	7,893.28
Charities	–	–	–	–
Schools	1,485.50	507.10	–	3,852.64
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	*3,103.20*	–
Electric light	–	–	–	–
Water	–	–	3,103.20	–
All other	–	–	–	–
Cemeteries	*800.00*	–	–	–
Municipal indebtedness	**59,550.00**	**73,581.92**	**84,100.00**	**129,750.00**
From sinking funds	–	–	–	–
From revenue and other sources	*39,550.00*	*5,000.00*	*6,200.00*	*4,750.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*20,000.00*	*67,000.00*	*76,000.00*	*125,000.00*
Warrants or orders, previous years	–	*1,581.92*	*1,900.00*	–
Transfers	**40.63**	–	**623.86**	**637.93**
To sinking funds from revenue	–	–	–	–
All other	*40.63*	–	*623.86*	*637.93*
Refunds	**409.32**	**1.50**	**181.91**	**2,314.88**
Agency, trust, and investment	**39,671.40**	**12,233.35**	**31,967.34**	**24,155.29**
Taxes and licenses for State	*22,281.54*	*9,023.84*	*11,628.00*	*10,650.00*
Taxes for county	*14,504.68*	*3,200.00*	*11,536.10*	*5,878.41*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,885.18*	*9.51*	*8,803.24*	*7,626.88*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$169,764.48	$71,136.89	$113,802.85	$101,039.42
Permanent debt (except from sinking funds)	39,550.00	5,000.00	6,200.00	4,750.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	5,867.83	507.10	6,473.90	11,745.92
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	20,000.00	68,581.92	77,900.00	125,000.00
Transfers (except to sinking funds) and refunds	449.95	1.50	805.77	2,952.81
Agency, trust, and investment	39,671.40	12,233.35	31,967.34	24,155.29
Total payments	**$275,303.66**	**$157,460.76**	**$237,149.86**	**$269,643.44**
Balance on hand, including funds	*76,103.84*	*6,224.26*	*11,666.66*	*22,835.53*
GRAND TOTAL	**$351,407.50**	**$163,685.02**	**$248,816.52**	**$292,478.97**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lee POPULATION 4,085	Templeton POPULATION 4,019	Auburn POPULATION 3,891	Rockport POPULATION 3,878
REVENUE.	**$125,982.06**	**$147,881.89**	**$111,220.41**	**$194,423.92**
General	**119,345.72**	**114,285.51**	**105,175.22**	**159,138.25**
Taxes	*116,035.79*	*112,289.24*	*102,296.92*	*158,660.27*
Property, poll, and income	100,671.69	103,878.93	97,333.22	153,986.67
Corporation, bank, etc.	15,364.10	8,410.31	4,963.70	4,673.60
Licenses and permits	*62.00*	*56.00*	*50.50*	*21.50*
Fines and forfeits	*2,589.00*	*81.29*	*23.45*	*95.00*
Grants and gifts	*658.93*	*1,858.98*	*2,804.35*	*361.48*
For expenses	658.93	1,858.98	2,804.35	361.48
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**6,636.34**	**33,596.38**	**6,045.19**	**35,285.67**
Special assessments	–	–	–	*429.20*
To meet expenses	–	–	–	429.20
To meet outlays	–	–	–	–
Privileges	*100.00*	–	–	–
Departmental	*4,412.04*	*2,336.72*	*3,090.85*	*5,487.05*
General government	961.30	–	78.00	1,297.47
Protection of persons and property	113.17	301.20	578.62	75.60
Health and sanitation	30.00	97.86	108.03	329.28
Highways	–	2.00	–	–
Charities	527.49	778.45	1,859.65	1,970.78
Soldiers' benefits	758.00	132.00	306.00	1,735.92
Schools	1,954.58	858.98	63.54	–
Libraries	–	166.23	9.01	70.63
Recreation	–	–	–	–
Unclassified	67.50	–	88.00	7.37
Public service enterprises	–	*25,035.36*	–	*22,331.78*
Electric light	–	25,035.36	–	–
Water	–	–	–	21,064.43
All other	–	–	–	1,267.35
Cemeteries	*275.00*	*832.73*	*1,220.06*	*1,707.66*
Interest	*1,849.30*	*5,391.57*	*1,734.28*	*5,329.98*
On sinking funds	–	–	–	–
On trust and investment funds	–	944.54	133.10	878.01
All other	1,849.30	4,447.03	1,601.18	4,451.97
NON-REVENUE.	**$162,474.64**	**$87,310.41**	**$108,777.29**	**$228,279.38**
Offsets to outlays	–	**303.75**	–	**18,314.91**
Departmental	–	–	–	*17,516.37*
Public service enterprises	–	*303.75*	–	*798.54*
Cemeteries	–	–	–	–
Municipal indebtedness	**132,000.00**	**65,000.00**	**92,000.00**	**180,001.00**
Loans, general purposes	*42,000.00*	–	*7,000.00*	*30,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*90,000.00*	*65,000.00*	*85,000.00*	*150,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	*1.00*
Transfers	–	**2,674.98**	**251.00**	–
From sinking funds	–	–	–	–
All other	–	*2,674.98*	*251.00*	–
Refunds	**4,472.45**	**2,248.74**	**1,005.21**	**286.12**
Agency, trust, and investment	**26,002.19**	**17,082.94**	**15,521.08**	**29,677.35**
Taxes and licenses for State	*14,894.03*	*10,029.00*	*9,738.00*	*13,908.00*
Taxes for county	*9,830.48*	*4,219.00*	*3,709.00*	*9,650.98*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,277.68*	*2,834.94*	*2,074.08*	*6,118.37*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$125,982.06	$148,185.64	$111,220.41	$212,738.83
Premiums	–	–	–	1.00
Municipal indebtedness	132,000.00	65,000.00	92,000.00	180,000.00
Transfers and refunds	4,472.45	4,923.72	1,256.21	286.12
Agency, trust, and investment	26,002.19	17,082.94	15,521.08	29,677.35
Total receipts	**$288,456.70**	**$235,192.30**	**$219,997.70**	**$422,703.30**
Balance on hand, including funds	*9,095.79*	*58,912.09*	*20,098.96*	*10,233.83*
GRAND TOTAL	**$297,552.49**	**$294,104.39**	**$240,096.66**	**$432,937.13**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Lee Population 4,085	Templeton Population 4,019	Auburn Population 3,891	Rockport Population 3,878
Maintenance	**$98,534.68**	**$97,461.93**	**$107,782.89**	**$144,657.49**
Departmental	*97,689.68*	*79,931.51*	*105,729.83*	*124,178.92*
General government	7,014.96	6,376.25	7,429.98	13,953.61
Protection of persons and property	3,563.86	6,516.21	3,629.27	15,100.30
Health and sanitation	2,211.49	2,087.29	4,997.39	4,107.18
Highways	18,385.96	10,309.03	15,914.97	22,283.40
Charities	10,238.90	4,877.68	6,747.01	15,074.93
Soldiers' benefits	725.00	215.00	860.00	2,398.75
Schools	51,235.88	45,121.74	63,994.06	45,586.11
Libraries	1,938.71	2,165.73	1,184.29	2,951.96
Recreation	213.01	–	–	725.35
Pensions	–	–	–	–
Unclassified	2,161.91	2,262.58	972.86	1,997.33
Public service enterprises	–	*15,803.20*	*3.36*	*17,783.96*
Electric light	–	15,803.20	–	–
Water	–	–	–	16,816.57
All other	–	–	3.36	967.39
Cemeteries	*845.00*	*1,727.22*	*2,049.70*	*2,694.61*
Administration of trust funds	–	–	–	–
Interest	**4,771.13**	**7,054.64**	**4,895.93**	**6,144.30**
Loans, general purposes	*4,771.13*	*6,646.58*	*4,864.43*	*5,161.80*
Loans, public service enterprises	–	*408.06*	–	*982.50*
Loans, cemeteries	–	–	*31.50*	–
Outlays	**55,139.40**	**64,513.62**	**25,889.10**	**18,045.07**
Departmental	*55,139.40*	*61,453.89*	*25,889.10*	*17,516.37*
General government	–	–	–	–
Protection of persons and property	–	–	7,929.83	–
Health and sanitation	–	–	–	–
Highways	52,823.54	1,835.61	–	17,516.37
Charities	–	–	–	–
Schools	2,315.86	59,118.28	17,959.27	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	500.00	–	–
Public service enterprises	–	*2,981.06*	–	*528.70*
Electric light	–	2,981.06	–	–
Water	–	–	–	528.70
All other	–	–	–	–
Cemeteries	–	*78.67*	–	–
Municipal indebtedness	**95,050.00**	**72,716.67**	**68,955.00**	**223,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*5,050.00*	*7,716.67*	*3,955.00*	*13,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*90,000.00*	*65,000.00*	*65,000.00*	*210,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	**2,674.98**	**251.00**	–
To sinking funds from revenue	–	–	–	–
All other	–	*2,674.98*	*251.00*	–
Refunds	**4,472.45**	**2,248.74**	**1,005.21**	**286.12**
Agency, trust, and investment	**26,002.19**	**17,064.51**	**15,499.86**	**30,157.26**
Taxes and licenses for State	*14,894.03*	*10,029.00*	*9,738.00*	*13,908.00*
Taxes for county	*9,830.48*	*4,219.00*	*3,709.00*	*9,650.98*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,277.68*	*2,816.51*	*2,052.86*	*6,598.28*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$103,305.81	$104,516.57	$112,678.82	$150,801.79
Permanent debt (except from sinking funds)	5,050.00	7,716.67	3,955.00	13,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	55,139.40	64,513.62	25,889.10	18,045.07
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	90,000.00	65,000.00	65,000.00	210,000.00
Transfers (except to sinking funds) and refunds	4,472.45	4,923.72	1,256.21	286.12
Agency, trust, and investment	26,002.19	17,064.51	15,499.86	30,157.26
Total payments	**$283,969.85**	**$263,735.09**	**$224,278.99**	**$422,290.24**
Balance on hand, including funds	*13,582.64*	*30,369.30*	*15,817.67*	*10,646.89*
GRAND TOTAL	**$297,552.49**	**$294,104.39**	**$240,096.66**	**$432,937.13**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Oxford POPULATION 3,820	Dalton POPULATION 3,752	Shrewsbury POPULATION 3,708	Williamstown POPULATION 3,707
REVENUE.	**$123,633.66**	**$148,241.19**	**$278,030.09**	**$170,415.99**
General	**108,212.57**	**134,311.12**	**214,853.50**	**164,416.19**
Taxes	*99,694.21*	*133,666.78*	*178,651.22*	*160,281.20*
Property, poll, and income	93,245.35	123,985.55	176,246.42	151,339.70
Corporation, bank, etc.	6,448.86	9,681.23	2,404.80	8,941.50
Licenses and permits	*74.49*	*218.50*	*1,820.50*	*563.30*
Fines and forfeits	*132.70*	*10.48*	*276.60*	*65.34*
Grants and gifts	*8,311.17*	*415.36*	*34,105.18*	*3,206.10*
For expenses	8,311.17	415.36	2,090.18	571.81
For outlays	–	–	32,015.00	2,634.29
All other	–	–	–	*300.25*
Commercial	**15,421.09**	**13,930.07**	**63,176.59**	**5,999.80**
Special assessments	–	*458.50*	*480.64*	*2,097.47*
To meet expenses	–	–	480.64	–
To meet outlays	–	458.50	–	2,097.47
Privileges	–	–	–	–
Departmental	*10,242.15*	*7,206.65*	*3,062.87*	*3,035.17*
General government	1,272.00	369.50	675.45	3.00
Protection of persons and property	582.29	60.63	256.44	103.60
Health and sanitation	218.77	18.34	1.00	137.49
Highways	79.10	266.59	319.88	–
Charities	7,218 79	3,247.84	606.11	1,207.58
Soldiers' benefits	409.50	546.00	246.00	720.00
Schools	411.40	2,354.86	376.51	716.53
Libraries	28.30	342.89	135.85	134.97
Recreation	–	–	15.00	–
Unclassified	22.00	–	430.63	12.00
Public service enterprises	–	–	*50,331.71*	–
Electric light	–	–	39,273.55	–
Water	–	–	11,058.16	–
All other	–	–	–	–
Cemeteries	*2,009.88*	*671.72*	*1,573.44*	*356.33*
Interest	*3,169.06*	*5,593.20*	*7,727.93*	*510.83*
On sinking funds	–	–	–	–
On trust and investment funds	1,025.38	5,393.92	2,515.33	193.53
All other	2,143.68	199.28	5,212.60	317.30
NON-REVENUE.	**$102,112.43**	**$87,152.48**	**$241,973.08**	**$298,430.74**
Offsets to outlays	**1,714.50**	–	**10,890.11**	**1,500.00**
Departmental	*1,714.50*	–	*10,025.00*	*1,500.00*
Public service enterprises	–	–	*865.11*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**85,000.00**	**60,000.00**	**204,000.00**	**270,000.00**
Loans, general purposes	–	–	*10,000.00*	*150,000.00*
Loans, public service enterprises	–	–	*25,000.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*85,000.00*	*60,000.00*	*169,000.00*	*120,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	**2,430.87**	**3,522.43**	**254.33**
From sinking funds	–	–	–	–
All other	–	*2,430.87*	*3,522.43*	*254.33*
Refunds	**162.67**	**35.55**	**946.87**	**412.00**
Agency, trust, and investment	**15,235.26**	**24,686.06**	**22,613.67**	**26,264.41**
Taxes and licenses for State	*9,564.00*	*14,751.00*	*13,881.00*	*15,806.45*
Taxes for county	*3,855.00*	*9,935.06*	*6,255.00*	*10,457.96*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,816.26*	–	*2,477.67*	–
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$125,348.16	$148,241.19	$288,920.20	$171,915.99
Premiums	–	–	–	–
Municipal indebtedness	85,000.00	60,000.00	204,000.00	270,000.00
Transfers and refunds	162.67	2,466.42	4,469.30	666.33
Agency, trust, and investment	15,235.26	24,686.06	22,613.67	26,264.41
Total receipts	**$225,746.09**	**$235,393.67**	**$520,003.17**	**$468,846.73**
Balance on hand, including funds	*70,438.21*	*13,477.89*	*150,171.53*	*1,454.77*
GRAND TOTAL	**$296,184.30**	**$248,871.56**	**$670,174.70**	**$470,301.50**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Oxford Population 3,820	Dalton Population 3,752	Shrewsbury Population 3,708	Williamstown Population 3,707
Maintenance	**$104,920.69**	**$129,636.65**	**$177,072.48**	**$119,718.16**
Departmental	*103,277.75*	*126,399.77*	*127,042.48*	*116,702.76*
General government	7,351.09	9,582.75	10,004.64	7,574.72
Protection of persons and property	7,569.59	7,875.93	12,164.68	4,045.21
Health and sanitation	3,050.81	1,889.97	4,147.80	4,669.89
Highways	12,435.06	23,560.10	31,115.95	30,981.80
Charities	15,500.19	9,386.98	4,450.49	3,903.11
Soldiers' benefits	841.00	516.00	937.00	985.88
Schools	52,820.78	63,812.39	57,869.20	60,235.44
Libraries	1,752.99	4,667.88	4,831.12	2,930.84
Recreation	587.25	2,734.78	323.35	–
Pensions	–	250.00	–	–
Unclassified	1,368.99	2,122.99	1,198.25	1,375.87
Public service enterprises	–	–	*47,483.01*	–
Electric light	–	–	34,639.10	–
Water	–	–	12,843.91	–
All other	–	–	–	–
Cemeteries	*1,642.94*	*3,236.88*	*2,541.99*	*3,015.40*
Administration of trust funds	–	–	*5.00*	–
Interest	**9,104.69**	**2,681.95**	**17,215.64**	**2,758.88**
Loans, general purposes	*9,104.69*	*2,681.95*	*14,357.83*	*2,758.88*
Loans, public service enterprises	–	–	*2,857.81*	–
Loans, cemeteries	–	–	–	–
Outlays	**56,358.04**	**4,841.38**	**213,690.02**	**46,774.57**
Departmental	*56,358.04*	*3,894.74*	*181,091.53*	*46,774.57*
General government	–	–	–	175.00
Protection of persons and property	8,000.00	–	–	315.00
Health and sanitation	–	1,060.75	–	7,249.14
Highways	2,576.10	1,546.64	24,218.33	36,124.48
Charities	–	–	–	–
Schools	45,781.94	664.85	124,991.54	2,846.82
Libraries	–	–	31,881.66	–
Recreation	–	–	–	–
Unclassified	–	622.50	–	64.13
Public service enterprises	–	–	*32,598.49*	–
Electric light	–	–	9,203.51	–
Water	–	–	23,394.98	–
All other	–	–	–	–
Cemeteries	–	*946.64*	–	–
Municipal indebtedness	**86,435.00**	**66,000.00**	**132,250.00**	**120,015.00**
From sinking funds	–	–	–	–
From revenue and other sources	*11,435.00*	*6,000.00*	*22,250.00*	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*75,000.00*	*60,000.00*	*110,000.00*	*120,000.00*
Warrants or orders, previous years	–	–	–	*15.00*
Transfers	–	**2,430.87**	**3,522.43**	**254.33**
To sinking funds from revenue	–	–	–	–
All other	–	*2,430.87*	*3,522.43*	*254.33*
Refunds	**162.67**	**35.55**	**946.87**	**412.00**
Agency, trust, and investment	**15,196.87**	**24,686.06**	**22,496.25**	**26,712.27**
Taxes and licenses for State	*9,564.00*	*14,751.00*	*13,881.00*	*15,806.45*
Taxes for county	*3,855.00*	*9,935.06*	*6,255.00*	*10,457.96*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,777.87*	–	*2,360.25*	*447.86*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$114,025.38	$132,318.60	$194,288.12	$122,477.04
Permanent debt (except from sinking funds)	11,435.00	6,000.00	22,250.00	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	56,358.04	4,841.38	213,690.02	46,774.57
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	75,000.00	60,000.00	110,000.00	120,015.00
Transfers (except to sinking funds) and refunds	162.67	2,466.42	4,469.30	666.33
Agency, trust, and investment	15,196.87	24,686.06	22,496.25	26,712.27
Total payments	**$272,177.96**	**$230,312.46**	**$567,193.69**	**$316,645.21**
Balance on hand, including funds	*24,006.34*	*18,559.10*	*102,981.01*	*153,656.29*
GRAND TOTAL	**$296,184.30**	**$248,871.56**	**$670,174.70**	**$470,301.50**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dudley Population 3,701	Billerica Population 3,646	Leicester Population 3,635	Medfield Population 3,595
REVENUE.	**$140,599.76**	**$282,044.28**	**$130,309.63**	**$85,016.03**
General	**123,048.30**	**242,118.43**	**121,560.84**	**75,457.55**
Taxes	*121,151.31*	*238,371.54*	*119,550.32*	*68,903.90*
Property, poll, and income	96,620.50	221,599.76	110,127.44	65,910.86
Corporation, bank, etc.	24,530.81	16,771.78	9,422.88	2,993.04
Licenses and permits	*92.50*	*320.00*	*42.00*	*80.75*
Fines and forfeits	*160.00*	*558.15*	*95.92*	*510.00*
Grants and gifts	*1,644.49*	*2,868.74*	*1,872.60*	*5,962.90*
For expenses	1,644.49	2,868.74	1,872.60	5,962.90
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**17,551.46**	**39,925.85**	**8,748.79**	**9,558.48**
Special assessments	*1,464.40*	*421.43*	*184.90*	*476.14*
To meet expenses	16.03	421.43	184.90	455.46
To meet outlays	1,448.37	–	–	20.68
Privileges	–	*25.00*	–	–
Departmental	*4,277.12*	*11,187.68*	*3,544.37*	*1,465.83*
General government	–	223.90	108.55	227.72
Protection of persons and property	76.96	157.06	53.66	720.67
Health and sanitation	–	240.85	–	–
Highways	1,000.05	19.15	134.40	26.48
Charities	2,552.57	8,416.97	1,910.30	275.75
Soldiers' benefits	108.00	266.00	306.00	72.00
Schools	510.79	1,843.75	971.35	109.84
Libraries	28.75	–	53.61	28.37
Recreation	–	20.00	–	5.00
Unclassified	–	–	6.50	–
Public service enterprises	*11,024.28*	*17,277.77*	–	*4,963.91*
Electric light	–	–	–	–
Water	11,024.28	17,230.07	–	4,963.91
All other	–	47.70	–	–
Cemeteries	*77.40*	*1,232.52*	–	*1,130.30*
Interest	*708.26*	*9,781.45*	*5,019.52*	*1,522.30*
On sinking funds	–	2,914.89	–	–
On trust and investment funds	–	974.10	725.75	570.95
All other	708 26	5,892.46	4,293.77	951.35
NON-REVENUE.	**$101,427.49**	**$236,391.03**	**$156,485.39**	**$104,096.12**
Offsets to outlays	**150.00**	**15,443.67**	**9,300.00**	**30,129.70**
Departmental	–	*14,000.00*	*9,300.00*	*30,129.70*
Public service enterprises	*150.00*	*1,443.67*	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**84,000.00**	**171,500.00**	**126,850.00**	**61,105.40**
Loans, general purposes	*20,000.00*	*8,000.00*	*13,850.00*	*31,000.00*
Loans, public service enterprises	–	*13,500.00*	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*64,000.00*	*150,000.00*	*113,000.00*	*30,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	*105.40*
Transfers	–	**8,461.39**	**344.34**	**26.37**
From sinking funds	–	–	–	–
All other	–	*8,461.39*	*344.34*	*26.37*
Refunds	**23.57**	**841.88**	**296.63**	**296.10**
Agency, trust, and investment	**17,253.92**	**40,144.09**	**19,694.42**	**12,538.55**
Taxes and licenses for State	*11,982.00*	*19,761.00*	*11,424.00*	*6,552.00*
Taxes for county	*5,237.00*	*9,526.26*	*5,092.00*	*3,674.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*34.92*	*10,856.83*	*3,178.42*	*2,312.55*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$140,749.76	$297,487.95	$139,609.63	$115,145.73
Premiums	–	–	–	105.40
Municipal indebtedness	84,000.00	171,500.00	126,850.00	61,000.00
Transfers and refunds	23.57	9,303.27	640.97	322.47
Agency, trust, and investment	17,253.92	40,144.09	19,694.42	12,538.55
Total receipts	**$242,027.25**	**$518,435.31**	**$286,795.02**	**$189,112.15**
Balance on hand, including funds	*10,308.71*	*16,127.17*	*3,298.41*	*10,997.29*
GRAND TOTAL	**$252,335.96**	**$534,562.48**	**$290,093.43**	**$200,109.44**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Dudley Population 3,701	Billerica Population 3,646	Leicester Population 3,635	Medfield Population 3,595
Maintenance	**$118,024.01**	**$205,158.29**	**$110,423.41**	**$75,367.95**
Departmental	*111,508.31*	*183,288.87*	*110,423.41*	*69,504.75*
General government	6,094.29	12,706.92	4,759.12	5,238.17
Protection of persons and property	10,365.74	26,270.29	6,097.30	9,979.74
Health and sanitation	5,022.12	5,699.36	2,749.38	2,821.11
Highways	20,619.59	42,438.02	34,493.89	18,662.39
Charities	12,016.77	13,674.59	4,168.88	4,436.84
Soldiers' benefits	695.00	1,210.00	760.00	391.00
Schools	54,839.55	77,645.49	51,686.27	23,550.69
Libraries	1,129.35	545.50	3,073.42	2,412.11
Recreation	10.00	886.40	506.95	376.83
Pensions	–	–	–	–
Unclassified	715.90	2,212.30	2,128.20	1,635.87
Public service enterprises	*6,191.61*	*18,345.52*	–	*4,095.66*
Electric light	–	–	–	–
Water	6,191.61	18,345.52	–	4,095.66
All other	–	–	–	–
Cemeteries	*324.09*	*3,523.90*	–	*1,767.54*
Administration of trust funds	–	–	–	–
Interest	**4,944.39**	**14,063.22**	**4,934.24**	**1,889.55**
Loans, general purposes	*2,774.39*	*6,163.08*	*4,934.24*	*1,132.05*
Loans, public service enterprises	*2,170.00*	*7,900.14*	–	*757.50*
Loans, cemeteries	–	–	–	–
Outlays	**27,718.46**	**64,923.45**	**21,335.80**	**29,127.15**
Departmental	*27,540.81*	*52,731.05*	*21,335.80*	*28,258.40*
General government	–	–	–	24,337.57
Protection of persons and property	200.00	1,300.00	10,000.00	–
Health and sanitation	–	700.00	–	–
Highways	26,458.71	43,879.43	11,335.80	3,815.83
Charities	–	–	–	–
Schools	882.10	1,715.50	–	–
Libraries	–	–	–	–
Recreation	–	5,136.12	–	105.00
Unclassified	–	–	–	–
Public service enterprises	*177.65*	*11,968.40*	–	*868.75*
Electric light	–	–	–	–
Water	177.65	11,968.40	–	868.75
All other	–	–	–	–
Cemeteries	–	*224.00*	–	–
Municipal indebtedness	**78,000.00**	**119,000.00**	**121,875.00**	**34,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	*14,000.00*	*19,000.00*	*5,875.00*	*4,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*64,000.00*	*100,000.00*	*116,000.00*	*30,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	**8,461.39**	**344.34**	**26.37**
To sinking funds from revenue	–	*1,800.00*	–	–
All other	–	*6,661.39*	*344.34*	*26.37*
Refunds	**23.57**	**841.88**	**296.63**	**296.10**
Agency, trust, and investment	**17,253.92**	**44,345.58**	**20,115.99**	**12,705.78**
Taxes and licenses for State	*11,982.00*	*19,761.00*	*11,424.00*	*6,552.00*
Taxes for county	*5,237.00*	*9,526.26*	*5,092.00*	*3,674.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*34.92*	*15,058.32*	*3,599.99*	*2,479.78*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$122,968.40	$219,221.51	$115,357.65	$77,257.50
Permanent debt (except from sinking funds)	14,000.00	19,000.00	5,875.00	4,500.00
Sinking fund requirements from revenue	–	1,800.00	–	–
Outlays	27,718.46	64,923.45	21,335.80	29,127.15
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	64,000.00	100,000.00	116,000.00	30,000.00
Transfers (except to sinking funds) and refunds	23.57	7,503.27	640.97	322.47
Agency, trust, and investment	17,253.92	44,345.58	20,115.99	12,705.78
Total payments	**$245,964.35**	**$456,793.81**	**$279,325.41**	**$153,912.90**
Balance on hand, including funds	*6,371.61*	*77,768.67*	*10,768.02*	*46,196.54*
GRAND TOTAL	**$252,335.96**	**$534,562.48**	**$290,093.43**	**$200,109.44**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Somerset POPULATION 3,520	Falmouth POPULATION 3,500	East Bridgewater POPULATION 3,486	Warren POPULATION 3,467
REVENUE.	**$115,245.51**	**$393,435.36**	**$176,476.07**	**$131,428.47**
General	**111,662.49**	**338,252.30**	**152,455.42**	**121,641.48**
Taxes	*109,428.63*	*335,094.37*	*151,971.21*	*120,321.16*
Property, poll, and income	105,366.64	330,929.21	129,743.54	103,324.48
Corporation, bank, etc.	4,061.99	4,165.16	22,227.67	16,996.68
Licenses and permits	*422.50*	*507.25*	*301.50*	*142.50*
Fines and forfeits	*74.20*	*335.00*	*182.71*	*644.77*
Grants and gifts	*1,737.16*	*2,315.68*	–	*533.05*
For expenses	1,737.16	2,315.68	–	533.05
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**3,583.02**	**55,183.06**	**24,020.65**	**9,786.99**
Special assessments	–	–	*1,034.05*	*1,186.10*
To meet expenses	–	–	1,034.05	1,186.10
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*2,503.78*	*6,838.02*	*7,445.08*	[1]*5,565.27*
General government	121.30	373.00	659.75	1,136.12
Protection of persons and property	39.76	1,672.74	182.21	394.37
Health and sanitation	58.57	494.16	108.15	4.40
Highways	25.00	669.44	35.20	26.33
Charities	1,262.30	1,321.12	4,046.95	1,908.81
Soldiers' benefits	671.00	496.00	1,051.50	248.50
Schools	256.00	1,110.37	1,186.32	1,670.83
Libraries	55.25	80.90	156.16	–
Recreation	–	620.29	–	–
Unclassified	14.60	–	18.84	[1]175.91
Public service enterprises	–	*45,544.32*	*10,036.30*	–
Electric light	–	–	–	–
Water	–	45,544.32	10,036.30	–
All other	–	–	–	–
Cemeteries	*240.25*	*1,018.35*	–	*928.95*
Interest	*838.99*	*1,782.37*	*5,505.22*	*2,106.67*
On sinking funds	–	–	–	–
On trust and investment funds	–	1,064.96	1,344.98	507.52
All other	838.99	717.41	4,160.24	1,599.15
NON-REVENUE.	**$124,837.55**	**$273,120.81**	**$189,049.00**	**$102,648.59**
Offsets to outlays	**1,000.00**	**2,385.00**	**3,000.00**	–
Departmental	*1,000.00*	*2,250.00*	*3,000.00*	–
Public service enterprises	–	*135.00*	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**110,000.00**	**210,093.74**	**157,600.00**	**80,000.00**
Loans, general purposes	*20,000.00*	–	–	–
Loans, public service enterprises	–	*15,000.00*	*2,600.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*90,000.00*	*195,000.00*	*155,000.00*	*80,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	*93.74*	–	–
Transfers	–	**84.07**	**7,323.99**	**1,898.80**
From sinking funds	–	–	–	–
All other	–	*84.07*	*7,323.99*	*1,898.80*
Refunds	**140.60**	**3,799.06**	**605.59**	**358.08**
Agency, trust, and investment	**13,696.95**	**56,758.94**	**20,519.42**	**20,391.71**
Taxes and licenses for State	*9,921.00*	*24,678.00*	*12,030.00*	*12,567.00*
Taxes for county	*3,034.11*	*29,334.65*	*7,921.01*	*5,819.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*741.84*	*2,746.29*	*568.41*	*2,005.71*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$116,245.51	$395,820.36	$179,476.07	$131,428.47
Premiums	–	93.74	–	–
Municipal indebtedness	110,000.00	210,000.00	157,600.00	80,000.00
Transfers and refunds	140.60	3,883.13	7,929.58	2,256.88
Agency, trust, and investment	13,696.95	56,758.94	20,519.42	20,391.71
Total receipts	**$240,083.06**	**$666,556.17**	**$365,525.07**	**$234,077.06**
Balance on hand, including funds	*7,762.04*	*44,770.66*	*26,313.36*	*12,112.71*
GRAND TOTAL	**$247,845.10**	**$711,326.83**	**$391,838.43**	**$246,189.77**

[1] Includes $65.91 from administration of trust funds.

Graded According to Population of 1920 — Continued.

PAYMENTS.	Somerset Population 3,520	Falmouth Population 3,500	East Bridgewater Population 3,486	Warren Population 3,467
Maintenance	**$89,439.34**	**$273,783.83**	**$119,342.80**	**$100,790.06**
Departmental	*89,199.09*	*252,168.99*	*110,463.93*	*99,236.72*
General government	5,454.76	18,166.97	7,344.54	6,460.43
Protection of persons and property	5,038.56	33,016.85	9,848.05	6,721.48
Health and sanitation	3,239.27	11,561.47	3,666.78	2,297.23
Highways	18,417.72	67,204.97	22,694.30	15,352.59
Charities	5,063.66	11,140.10	11,642.74	9,150.58
Soldiers' benefits	1,546.75	486.00	1,328.00	216.00
Schools	47,971.96	91,431.42	49,110.17	54,983.28
Libraries	745.96	4,622.97	2,913.43	2,430.74
Recreation	46.25	7,244.49	714.01	248.75
Pensions	–	–	–	–
Unclassified	1,674.20	7,293.75	1,201.91	1,375.64
Public service enterprises	–	*20,253.58*	*8,836.06*	–
Electric light	–	–	–	–
Water	–	19,833.47	8,836.06	–
All other	–	420.11	–	–
Cemeteries	*240.25*	*1,306.26*	*42.81*	*1,487.43*
Administration of trust funds	–	*55.00*	–	*65.91*
Interest	**5,428.27**	**12,794.38**	**9,951.49**	**3,436.66**
Loans, general purposes	*5,428.27*	*5,503.13*	*6,286.86*	*3,436.66*
Loans, public service enterprises	–	*7,291.25*	*3,664.63*	–
Loans, cemeteries	–	–	–	–
Outlays	**27,110.39**	**93,075.15**	**11,909.37**	**1,664.75**
Departmental	*27,110.39*	*63,301.20*	*8,320.03*	*1,664.75*
General government	–	–	–	–
Protection of persons and property	–	1,352.03	719.76	–
Health and sanitation	–	–	–	–
Highways	4,715.34	52,610.26	7,600.27	1,664.75
Charities	–	–	–	–
Schools	22,395.05	8,987.91	–	–
Libraries	–	–	–	–
Recreation	–	351.00	–	–
Unclassified	–	–	–	–
Public service enterprises	–	*29,773.95*	*3,589.34*	–
Electric light	–	–	–	–
Water	–	29,773.95	3,589.34	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**109,700.00**	**222,500.00**	**209,750.00**	**92,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	*9,700.00*	*27,500.00*	*19,750.00*	*7,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*100,000.00*	*195,000.00*	*190,000.00*	*85,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	**84.07**	**7,323.99**	**1,898.80**
To sinking funds from revenue	–	–	–	–
All other	–	*84.07*	*7,323.99*	*1,898.80*
Refunds	**140.60**	**3,799.06**	**605.59**	**358.08**
Agency, trust, and investment	**13,696.95**	**56,757.46**	**20,660.73**	**20,444.27**
Taxes and licenses for State	*9,921.00*	*24,678.00*	*12,030.00*	*12,567.00*
Taxes for county	*3,034.11*	*29,334.65*	*7,921.01*	*5,819.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*741.84*	*2,744.81*	*709.72*	*2,058.27*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$94,867.61	$286,578.21	$129,294.29	$104,226.72
Permanent debt (except from sinking funds)	9,700.00	27,500.00	19,750.00	7,500.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	27,110.39	93,075.15	11,909.37	1,664.75
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	100,000.00	195,000.00	190,000.00	85,000.00
Transfers (except to sinking funds) and refunds	140.60	3,883.13	7,929.58	2,256.88
Agency, trust, and investment	13,696.95	56,757.46	20,660.73	20,444.27
Total payments	**$245,515.55**	**$662,793.95**	**$379,543.97**	**$221,092.62**
Balance on hand, including funds	*2,329.55*	*48,532.88*	*12,294.46*	*25,097.15*
GRAND TOTAL	**$247,845.10**	**$711,326.83**	**$391,838.43**	**$246,189.77**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Barre POPULATION 3,357	Westford POPULATION 3,170	Holbrook POPULATION 3,161	Westport POPULATION 3,115
REVENUE.	**$130,804.36**	**$149,272.11**	**$108,986.22**	**$176,198.36**
General	**116,826.12**	**135,368.69**	**84,005.75**	**168,540.37**
Taxes	*114,775.37*	*134,280.72*	*82,735.47*	*166,293.13*
Property, poll, and income	105,550.15	118,712.85	79,503.65	156,908.38
Corporation, bank, etc.	9,225.22	15,567.87	3,231.82	9,384.75
Licenses and permits	*106.00*	*135.75*	*138.00*	*1,104.50*
Fines and forfeits	*938.75*	*260.75*	*112.68*	*76.45*
Grants and gifts	*1,006.00*	*691.47*	*1,019.60*	*1,066.29*
For expenses	1,006.00	691.47	1,019.60	1,066.29
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**13,978.24**	**13,903.42**	**24,980.47**	**7,657.99**
Special assessments	–	*1,287.80*	*1,103.00*	–
To meet expenses	–	1,287.80	1,103.00	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*6,252.15*	*10,398.11*	*4,782.31*	*1,719.04*
General government	418.25	341.60	1,332.00	–
Protection of persons and property	591.05	461.26	117.37	74.53
Health and sanitation	–	–	360.72	4.00
Highways	456.26	30.00	193.82	669.60
Charities	3,233.34	7,937.92	1,128.47	248.00
Soldiers' benefits	235.00	398.00	948.00	192.00
Schools	1,202.71	1,192.68	539.23	530.91
Libraries	108.27	36.65	156.82	–
Recreation	–	–	–	–
Unclassified	7.27	–	5.88	–
Public service enterprises	*4,995.14*	–	*15,392.98*	*2,382.39*
Electric light	–	–	–	–
Water	4,995.14	–	15,392.98	–
All other	–	–	–	2,382.39
Cemeteries	*175.77*	*1,101.25*	–	*1,155.93*
Interest	*2,555.18*	*1,116.26*	*3,702.18*	*2,400.63*
On sinking funds	–	–	–	–
On trust and investment funds	554.02	608.00	1,635.61	–
All other	2,001.16	508.26	2,066.57	2,400.63
NON-REVENUE.	**$92,707.07**	**$94,047.61**	**$129,496.87**	**$159,088.18**
Offsets to outlays	**464.85**	**2,700.00**	**5,680.16**	–
Departmental	*464.85*	*2,700.00*	*5,680.16*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**75,000.00**	**70,000.00**	**107,850.00**	**138,000.00**
Loans, general purposes	–	–	*4,350.00*	*58,000.00*
Loans, public service enterprises	–	–	*1,500.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*75,000.00*	*70,000.00*	*102,000.00*	*80,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**311.36**	**133.99**	**2,458.63**	**415.93**
From sinking funds	–	–	*1,505.67*	–
All other	*311.36*	*133.99*	*952.96*	*415.93*
Refunds	**269.51**	**428.07**	**153.35**	**392.62**
Agency, trust, and investment	**16,661.35**	**20,785.55**	**13,354.73**	**20,279.63**
Taxes and licenses for State	*10,938.00*	*11,496.00*	*8,205.00*	*12,741.00*
Taxes for county	*5,019.00*	*5,686.22*	*4,133.25*	*4,551.17*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*704.35*	*3,603.33*	*1,016.48*	*2,987.46*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$131,269.21	$151,972.11	$114,666.38	$176,198.36
Premiums	–	–	–	–
Municipal indebtedness	75,000.00	70,000.00	107,850.00	138,000.00
Transfers and refunds	580.87	562.06	2,611.98	808.55
Agency, trust, and investment	16,661.35	20,785.55	13,354.73	20,279.63
Total receipts	**$223,511.43**	**$243,319.72**	**$238,483.09**	**$335,286.54**
Balance on hand, including funds	*51,168.92*	*9,400.21*	*11,730.29*	*17,898.22*
GRAND TOTAL	**$274,680.35**	**$252,719.93**	**$250,213.38**	**$353,184.76**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Barre Population 3,357	Westford Population 3,170	Holbrook Population 3,161	Westport Population 3,115
Maintenance	**$109,854.40**	**$114,591.13**	**$91,147.56**	**$133,854.94**
Departmental	*108,946.70*	*112,633.65*	*79,875.37*	*130,688.17*
General government	5,490.55	6,091.88	6,917.48	10,061.44
Protection of persons and property	5,068.81	9,568.24	9,317.69	3,668.24
Health and sanitation	1,799.16	2,803.74	3,026.88	7,018.46
Highways	27,690.15	22,816.18	12,046.44	45,891.94
Charities	8,940.63	10,508.83	6,573.27	6,747.40
Soldiers' benefits	748.00	608.00	1,520.62	1,062.00
Schools	56,291.40	54,617.94	36,946.46	54,929.06
Libraries	1,604.54	2,709.22	1,398.61	416.12
Recreation	53.38	926.28	437.83	–
Pensions	–	–	–	–
Unclassified	1,259.08	1,983.24	1,690.09	893.51
Public service enterprises	*678.93*	*422.52*	*11,244.19*	*2,035.84*
Electric light	–	–	–	–
Water	678.93	–	11,244.19	–
All other	–	422.52	–	2,035.84
Cemeteries	*229.77*	*1,535.06*	–	*1,130.93*
Administration of trust funds	–	–	*28.00*	–
Interest	**1,264.34**	**3,246.09**	**5,122.21**	**6,189.29**
Loans, general purposes	*1,245.59*	*3,246.09*	*3,854.71*	*6,189.29*
Loans, public service enterprises	*18.75*	–	*1,267.50*	–
Loans, cemeteries	–	–	–	–
Outlays	**14,566.06**	**17,148.09**	**22,934.78**	**55,333.66**
Departmental	*14,566.06*	*17,148.09*	*18,870.88*	*55,333.66*
General government	–	2,250.00	374.65	–
Protection of persons and property	–	–	–	760.50
Health and sanitation	–	–	159.08	–
Highways	–	9,969.03	13,559.63	21,254.83
Charities	–	2,443.57	–	–
Schools	14,566.06	–	4,777.52	33,318.33
Libraries	–	–	–	–
Recreation	–	2,485.49	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	*4,063.90*	–
Electric light	–	–	–	–
Water	–	–	4,063.90	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**101,000.00**	**75,200.00**	**105,224.71**	**81,750.00**
From sinking funds	–	–	[1]*1,505.67*	–
From revenue and other source	*1,000.00*	*5,200.00*	*7,594.33*	*22,850.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*100,000.00*	*70,000.00*	*95,900.00*	*58,900.00*
Warrants or orders, previous years	–	–	*224.71*	–
Transfers	**311.36**	**133.99**	**2,458.63**	**415.93**
To sinking funds from revenue	–	–	–	–
All other	*311.36*	*133.99*	*2,458.63*	*415.93*
Refunds	**269.51**	**428.07**	**153.35**	**392.62**
Agency, trust, and investment	**16,658.84**	**21,523.90**	**13,390.09**	**20,294.80**
Taxes and licenses for State	*10,938.00*	*11,496.00*	*8,205.00*	*12,741.00*
Taxes for county	*5,019.00*	*5,686.22*	*4,133.25*	*4,551.17*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*701.84*	*4,341.68*	*1,051.84*	*3,002.63*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$111,118.74	$117,837.22	$96,269.77	$140,044.23
Permanent debt (except from sinking funds)	1,000.00	5,200.00	7,594.33	22,850.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	14,566.06	17,148.09	22,934.78	55,333.66
Permanent debt from sinking funds	–	–	[1]1,505.67	–
Bonds refunded, current year	–	–	–	–
Temporary loans	100,000.00	70,000.00	96,124.71	58,900.00
Transfers (except to sinking funds) and refunds	580.87	562.06	2,611.98	808.55
Agency, trust, and investment	16,658.84	21,523.90	13,390.09	20,294.80
Total payments	**$243,924.51**	**$232,271.27**	**$240,431.33**	**$298,231.24**
Balance on hand, including funds	*30,755.84*	*20,448.66*	*9,782.05*	*54,953.52*
GRAND TOTAL	**$274,680.35**	**$252,719.93**	**$250,213.38**	**$353,184.76**

[1] Serial payments from sinking fund surplus.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hardwick POPULATION 3,085	Acushnet POPULATION 3,075	Ayer POPULATION 3,052	Holden POPULATION 2,970
REVENUE.	**$128,099.03**	**$91,671.92**	**$116,521.40**	**$139,036.94**
General	**113,824.58**	**86,193.69**	**95,781.90**	**105,870.24**
Taxes	*112,620.59*	*84,254.40*	*92,359.95*	*97,997.67*
Property, poll, and income	96,974.94	80,146.45	88,890.20	93,039.08
Corporation, bank, etc.	15,645.65	4,107.95	3,469.75	4,958.59
Licenses and permits	*73.75*	*127.00*	*879.00*	*36.50*
Fines and forfeits	*505.38*	*515.77*	*549.39*	*21.90*
Grants and gifts	*624.86*	*1,296.52*	*1,993.56*	*7,814.17*
For expenses	624.86	1,296.52	1,993.56	7,814.17
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**14,274.45**	**5,478.23**	**20,739.50**	**33,166.70**
Special assessments	–	–	*34.25*	*472.65*
To meet expenses	–	–	34.25	472.65
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*4,039.10*	*2,195.21*	*3,968.41*	*3,656.32*
General government	108.00	40.80	416.00	277.00
Protection of persons and property	200.06	22.77	80.59	462.58
Health and sanitation	–	416.25	175.25	–
Highways	99.41	1,108.00	484.80	1,180.00
Charities	35.00	377.59	1,570.92	828.74
Soldiers' benefits	48.00	102.00	168.00	360.00
Schools	3,052.03	82.00	1,072.85	473.00
Libraries	–	45.80	–	75.00
Recreation	–	–	–	–
Unclassified	496.60	–	–	–
Public service enterprises	–	–	*14,975.18*	*27,223.37*
Electric light	–	–	–	19,967.83
Water	–	–	14,975.18	7,255.54
All other	–	–	–	–
Cemeteries	*957.26*	*129.10*	–	*160.00*
Interest	*9,278.09*	*3,153.92*	*1,761.66*	*1,654.36*
On sinking funds	–	–	–	–
On trust and investment funds	8,710.14	1,749.56	45.00	–
All other	567.95	1,404.36	1,716.66	1,654.36
NON-REVENUE.	**$101,029.13**	**$153,709.13**	**$96,702.11**	**$112,057.89**
Offsets to outlays	–	**10,000.00**	**20,000.00**	**35,687.18**
Departmental	–	*10,000.00*	*20,000.00*	*33,259.68*
Public service enterprises	–	–	–	*2,427.50*
Cemeteries	–	–	–	–
Municipal indebtedness	**55,000.00**	**106,349.39**	**61,000.00**	**64,000.00**
Loans, general purposes	–	–	*11,000.00*	*4,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*55,000.00*	*105,000.00*	*50,000.00*	*60,000.00*
Unpaid warrants or orders, current year	–	*1,349.39*	–	–
Premiums	–	–	–	–
Transfers	**843.59**	**55.68**	**442.78**	–
From sinking funds	–	–	–	–
All other	*843.59*	*55.68*	*442.78*	–
Refunds	**826.89**	**5,219.57**	**2,072.90**	**20.70**
Agency, trust, and investment	**44,358.65**	**32,084.49**	**13,186.43**	**12,350.01**
Taxes and licenses for State	*9,630.31*	*9,831.00*	*9,051.00*	*8,556.00*
Taxes for county	*4,610.00*	*3,258.86*	*4,135.43*	*3,564.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*30,218.34*	*11,193.70*	–	*230.01*
All other	–	*7,800.93*	–	–

RECAPITULATION.

Revenue and offsets to outlays	$128,099.03	$101,671.92	$136,521.40	$174,724.12
Premiums	–	–	–	–
Municipal indebtedness	55,000.00	106,349.39	61,000.00	64,000.00
Transfers and refunds	1,670.48	5,275.25	2,515.68	20.70
Agency, trust, and investment	44,358.65	32,084.49	13,186.43	12,350.01
Total receipts	**$229,128.16**	**$245,381.05**	**$213,223.51**	**$251,094.83**
Balance on hand, including funds	*22,043.68*	*2,859.70*	*622.54*	*14,711.21*
GRAND TOTAL	**$251,171.84**	**$248,240.75**	**$213,846.05**	**$265,806.04**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Hardwick Population 3,085	Acushnet Population 3,075	Ayer Population 3,052	Holden Population 2,970
Maintenance	**$101,730.41**	**$80,420.83**	**$93,774.61**	**$115,057.57**
Departmental	*99,252.11*	*80,308.64*	*86,122.80*	*94,599.54*
General government	5,885.45	4,539.36	8,161.06	4,502.72
Protection of persons and property	5,492.78	2,046.50	14,782.32	5,676.94
Health and sanitation	2,234.21	4,016.92	2,304.13	2,399.22
Highways	23,603.82	13,198.24	14,991.44	23,381.45
Charities	3,815.13	4,328.68	5,834.01	2,246.92
Soldiers' benefits	48.00	303.00	446.90	670.00
Schools	50,635.05	48,963.06	35,668.34	51,670.60
Libraries	905.94	954.48	1,500.00	2,189.50
Recreation	453.44	–	1,091.13	266.85
Pensions	–	–	–	–
Unclassified	6,178.29	1,958.40	1,343.47	1,595.34
Public service enterprises	–	–	*7,651.81*	*20,210.53*
Electric light	–	–	–	17,435.38
Water	–	–	7,651.81	2,775.15
All other	–	–	–	–
Cemeteries	*2,458.00*	*112.19*	–	*247.50*
Administration of trust funds	*20.30*	–	–	–
Interest	**3,606.19**	**4,482.31**	**4,480.75**	**5,973.84**
Loans, general purposes	*3,606.19*	*4,482.31*	*2,902.75*	*4,749.20*
Loans, public service enterprises	–	–	*1,578.00*	*1,224.64*
Loans, cemeteries	–	–	–	–
Outlays	**8,057.64**	**19,515.58**	**34,304.27**	**46,464.32**
Departmental	*7,603.36*	*19,515.58*	*32,535.23*	*38,627.37*
General government	135.00	–	–	–
Protection of persons and property	3,152.25	–	–	–
Health and sanitation	–	–	–	–
Highways	2,772.65	19,407.58	31,000.00	30,949.56
Charities	–	–	–	–
Schools	–	–	635.23	7,677.81
Libraries	–	–	–	–
Recreation	672.52	–	–	–
Unclassified	870.94	108.00	900.00	–
Public service enterprises	–	–	*1,769.04*	*7,836.95*
Electric light	–	–	–	7,024.71
Water	–	–	1,769.04	812.24
All other	–	–	–	–
Cemeteries	*454.28*	–	–	–
Municipal indebtedness	**66,500.00**	**104,750.00**	**62,550.00**	**70,900.00**
From sinking funds	–	–	–	–
From revenue and other sources	*11,500.00*	*4,750.00*	*12,550.00*	*10,900.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*55,000.00*	*100,000.00*	*50,000.00*	*60,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**843.59**	**55.68**	**442.78**	–
To sinking funds from revenue	–	–	–	–
All other	*843.59*	*55.68*	*442.78*	–
Refunds	**826.89**	**5,219.57**	**2,072.90**	**20.70**
Agency, trust, and investment	**44,252.14**	**33,619.96**	**13,231.43**	**12,350.01**
Taxes and licenses for State	*9,630.31*	*9,831.00*	*9,051.00*	*8,556.00*
Taxes for county	*4,510.00*	*3,258.86*	*4,135.43*	*3,564.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*30,111.83*	*12,729.17*	*45.00*	*230.01*
All other	–	*7,800.93*	–	–

RECAPITULATION.

Maintenance and interest	$105,336.60	$84,903.14	$98,255.36	$121,031.41
Permanent debt (except from sinking funds)	11,500.00	4,750.00	12,550.00	10,900.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	8,057.64	19,515.58	34,304.27	46,464.32
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	55,000.00	100,000.00	50,000.00	60,000.00
Transfers (except to sinking funds) and refunds	1,670.48	5,275.25	2,515.68	20.70
Agency, trust, and investment	44,252.14	33,619.96	13,231.43	12,350.01
Total payments	**$225,816.86**	**$248,063.93**	**$210,856.74**	**$250,766.44**
Balance on hand, including funds	*25,354.98*	*176.82*	*2,989.31*	*15,039.60*
GRAND TOTAL	**$251,171.84**	**$248,240.75**	**$213,846.05**	**$265,806.04**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Medway POPULATION 2,956	West Bridgewater POPULATION 2,908	Seekonk POPULATION 2,898	Wrentham POPULATION 2,808
REVENUE.	**$104,430.32**	**$109,201.47**	**$85,171.40**	**$84,141.19**
General	**82,653.66**	**89,101.13**	**77,807.15**	**74,954.04**
Taxes	*75,145.10*	*80,425.51*	*76,316.18*	*71,064.80*
Property, poll, and income	72,194.54	78,050.04	74,898.56	66,989.57
Corporation, bank, etc.	2,950.56	2,375.47	1,417.62	4,075.23
Licenses and permits	*176.50*	*182.00*	*24.00*	*180.00*
Fines and forfeits	*120.00*	*325.00*	*138.95*	*161.00*
Grants and gifts	*7,212.06*	*8,168.62*	*1,328.02*	*3,548.24*
For expenses	7,212.06	8,168.62	1,328.02	3,548.24
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**21,776.66**	**20,100.34**	**7,364.25**	**9,187.15**
Special assessments	–	–	–	*200.00*
To meet expenses	–	–	–	200.00
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*9,883.25*	*4,177.47*	*6,164.97*	*2,510.02*
General government	–	659.20	–	181.50
Protection of persons and property	312.90	1,034.51	58.50	299.08
Health and sanitation	9.00	240.50	–	–
Highways	2,258.00	2.00	–	52.30
Charities	3,008.28	1,164.82	5,941.58	1,224.90
Soldiers' benefits	1,477.00	762.00	120.00	486.00
Schools	2,763.67	253.69	44.89	204.99
Libraries	28.90	60.75	–	61.25
Recreation	–	–	–	–
Unclassified	25.50	–	–	–
Public service enterprises	*10,380.22*	*14,096.19*	–	*5,565.10*
Electric light	–	–	–	–
Water	10,380.22	14,096.19	–	5,565.10
All other	–	–	–	–
Cemeteries	*272.67*	–	–	–
Interest	*1,240.52*	*1,826.68*	*1,199.28*	*912.03*
On sinking funds	–	–	–	–
On trust and investment funds	372.17	635.22	359.04	298.57
All other	868.35	1,191.46	840.24	613.46
NON-REVENUE.	**$95,741.36**	**$51,200.01**	**$71,308.31**	**$54,606.18**
Offsets to outlays	**6,927.50**	**1,000.96**	–	**5,872.94**
Departmental	*6,927.50*	–	–	*5,872.94*
Public service enterprises	–	*1,000.96*	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**75,000.00**	**35,000.00**	**60,000.00**	**39,449.93**
Loans, general purposes	–	–	*35,000.00*	–
Loans, public service enterprises	–	*5,000.00*	–	*4,000.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*75,000.00*	*30,000.00*	*25,000.00*	*35,000.00*
Unpaid warrants or orders, current year	–	–	–	*446.93*
Premiums	–	–	–	*3.00*
Transfers	**254.90**	**1,869.52**	–	**67.20**
From sinking funds	–	–	–	–
All other	*254.90*	*1,869.52*	–	*67.20*
Refunds	**190.65**	**587.30**	**111.51**	**161.51**
Agency, trust, and investment	**13,368.31**	**12,742.23**	**11,196.80**	**9,054.60**
Taxes and licenses for State	*8,274.00*	*6,936.00*	*8,556.00*	*5,748.00*
Taxes for county	*4,316.95*	*4,114.81*	*2,640.80*	*3,306.60*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*777.36*	*1,691.42*	–	–
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$111,357.82	$110,202.43	$85,171.40	$90,014.13
Premiums	–	–	–	3.00
Municipal indebtedness	75,000.00	35,000.00	60,000.00	39,446.93
Transfers and refunds	445.55	2,456.82	111.51	228.71
Agency, trust, and investment	13,368.31	12,742.23	11,196.80	9,054.60
Total receipts	**$200,171.68**	**$160,401.48**	**$156,479.71**	**$138,747.37**
Balance on hand, including funds	*10,073.22*	*13,492.31*	*10,271.11*	*12,929.58*
GRAND TOTAL	**$210,244.90**	**$173,893.79**	**$166,750.82**	**$151,676.95**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Medway Population 2,956	West Bridgewater Population 2,908	Seekonk Population 2,898	Wrentham Population 2,808
Maintenance	**$92,058.77**	**$87,475.51**	**$69,558.73**	**$72,123.49**
Departmental	*86,689.74*	*79,160.68*	*69,558.73*	*66,864.05*
General government	4,902.70	7,206.90	3,760.96	6,041.90
Protection of persons and property	5,597.45	7,318.01	2,191.30	9,325.83
Health and sanitation	3,452.53	3,865.08	2,556.41	1,919.29
Highways	21,138.70	7,432.84	12,808.45	15,364.12
Charities	10,059.28	2,121.17	8,927.77	6,384.60
Soldiers' benefits	2,650.00	712.05	184.00	611.00
Schools	37,290.92	48,288.52	38,464.02	23,864.12
Libraries	497.91	1,218.43	339.57	1,209.00
Recreation	100.00	28.25	–	770.99
Pensions	–	–	–	–
Unclassified	1,000.25	969.43	326.25	1,373.20
Public service enterprises	*5,096.36*	*8,267.83*	–	*5,259.44*
Electric light	–	–	–	–
Water	5,096.36	8,267.83	–	5,259.44
All other	–	–	–	–
Cemeteries	*272.67*	*47.00*	–	–
Administration of trust funds	–	–	–	–
Interest	**5,745.28**	**5,018.39**	**1,177.38**	**2,020.66**
Loans, general purposes	*2,780.28*	*2,278.79*	*1,177.38*	*650.66*
Loans, public service enterprises	*2,965.00*	*2,739.60*	–	*1,370.00*
Loans, cemeteries	–	–	–	–
Outlays	**12,783.19**	**8,304.10**	**25,147.93**	**21,301.34**
Departmental	*12,783.19*	*1,240.55*	*25,147.93*	*14,671.65*
General government	171.50	–	–	70.00
Protection of persons and property	–	174.10	–	280.24
Health and sanitation	–	–	–	–
Highways	10,677.21	1,066.45	2,345.21	13,928.32
Charities	–	–	–	–
Schools	1,934.48	–	22,802.72	393.09
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	*7,063.55*	–	*6,629.69*
Electric light	–	–	–	–
Water	–	7,063.55	–	6,629.69
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**79,000.00**	**42,700.00**	**36,000.00**	**38,218.30**
From sinking funds	–	–	–	–
From revenue and other sources	*9,000.00*	*12,700.00*	*1,000.00*	*2,700.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*70,000.00*	*30,000.00*	*35,000.00*	*35,000.00*
Warrants or orders, previous years	–	–	–	*518.30*
Transfers	**254.90**	**1,869.52**	–	**67.20**
To sinking funds from revenue	–	–	–	–
All other	*254.90*	*1,869.52*	–	*67.20*
Refunds	**190.65**	**587.30**	**111.51**	**161.51**
Agency, trust, and investment	**13,740.48**	**11,496.93**	**11,196.80**	**9,054.60**
Taxes and licenses for State	*8,274.00*	*6,936.00*	*8,556.00*	*5,748.00*
Taxes for county	*4,316.95*	*4,114.81*	*2,640.80*	*3,306.60*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,149.53*	*446.12*	–	–
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$97,804.05	$92,493.90	$70,736.11	$74,144.15
Permanent debt (except from sinking funds)	9,000.00	12,700.00	1,000.00	2,700.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	12,783.19	8,304.10	25,147.93	21,301.34
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	70,000.00	30,000.00	35,000.00	35,518.30
Transfers (except to sinking funds) and refunds	445.55	2,456.82	111.51	228.71
Agency, trust, and investment	13,740.48	11,496.93	11,196.80	9,054.60
Total payments	**$203,773.27**	**$157,451.75**	**$143,192.35**	**$142,947.10**
Balance on hand, including funds	*6,471.63*	*16,442.04*	*23,558.47*	*8,729.85*
GRAND TOTAL	**$210,244.90**	**$173,893.79**	**$166,750.82**	**$151,676.95**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Deerfield Population 2,803	Nantucket Population 2,797	Hadley Population 2,784	Wilbraham Population 2,780
REVENUE.	**$110,241.90**	**$156,002.88**	**$94,647.69**	**$74,440.49**
General	**102,198.12**	**145,741.50**	**90,000.51**	**71,078.74**
Taxes	*101,621.25*	*142,075.17*	*83,717.12*	*60,296.67*
Property, poll, and income	99,145.93	136,314.28	82,300.05	54,442.31
Corporation, bank, etc.	2,475.32	5,760.89	1,417.07	5,854.36
Licenses and permits	*146.00*	*308.80*	*2.00*	*53.00*
Fines and forfeits	*13.39*	*764.00*	*904.15*	*137.48*
Grants and gifts	*417.48*	*2,593.53*	*5,377.24*	*10,591.59*
For expenses	417.48	2,593.53	5,377.24	10,591.59
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**8,043.78**	**10,261.38**	**4,647.18**	**3,361.75**
Special assessments	*812.68*	*1,120.00*	–	–
To meet expenses	–	–	–	–
To meet outlays	812.68	1,120.00	–	–
Privileges	–	*350.00*	–	–
Departmental	*4,337.21*	*2,989.03*	*2,231.37*	*2,558.51*
General government	17.00	226.57	25.00	–
Protection of persons and property	49.44	61.02	154.90	1,301.93
Health and sanitation	59.40	537.40	–	–
Highways	76.92	44.00	510.00	–
Charities	32.00	1,399.46	522.50	489.71
Soldiers' benefits	684.00	620.00	–	4.00
Schools	3,148.45	70.58	478.42	680.64
Libraries	–	–	45.77	59.84
Recreation	–	–	–	–
Unclassified	270.00	30.00	494.78	22.39
Public service enterprises	–	*4,764.00*	–	–
Electric light	–	–	–	–
Water	–	4,764.00	–	–
All other	–	–	–	–
Cemeteries	–	*25.00*	*403.36*	*80.00*
Interest	*2,893.89*	*1,013.35*	*2,012.45*	*723.24*
On sinking funds	–	–	–	–
On trust and investment funds	–	419.96	31.42	149.95
All other	2,893.89	593.39	1,981.03	573.29
NON-REVENUE.	**$102,677.61**	**$145,242.69**	**$66,293.76**	**$63,320.43**
Offsets to outlays	**80.00**	**21,524.13**	–	**348.50**
Departmental	*80.00*	*21,524.13*	–	*348.50*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**80,000.00**	**100,000.00**	**50,000.00**	**50,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*80,000.00*	*100,000.00*	*50,000.00*	*50,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	**178.85**	**975.19**	**1,054.17**
From sinking funds	–	–	–	–
All other	–	*178.85*	*975.19*	*1,054.17*
Refunds	**256.40**	**762.73**	**597.66**	**830.04**
Agency, trust, and investment	**22,341.21**	**22,776.98**	**14,720.91**	**11,087.72**
Taxes and licenses for State	*12,096.74*	*14,088.00*	*8,202.00*	*7,743.00*
Taxes for county	*10,236.39*	*8,000.00*	*5,653.91*	*2,518.87*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*8.08*	*688.98*	*865.00*	*825.85*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$110,321.90	$177,527.01	$94,647.69	$74,788.99
Premiums	–	–	–	–
Municipal indebtedness	80,000.00	100,000.00	50,000.00	50,000.00
Transfers and refunds	256.40	941.58	1,572.85	1,884.21
Agency, trust, and investment	22,341.21	22,776.98	14,720.91	11,087.72
Total receipts	**$212,919.51**	**$301,245.57**	**$160,941.45**	**$137,760.92**
Balance on hand, including funds	*33,378.21*	*13,405.44*	*16,438.58*	*3,936.47*
GRAND TOTAL	**$246,297.72**	**$314,651.01**	**$177,380.03**	**$141,697.39**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Deerfield Population 2,803	Nantucket Population 2,797	Hadley Population 2,784	Wilbraham Population 2,780
Maintenance	**$88,320.66**	**$112,656.28**	**$80,655.30**	**$71,002.72**
Departmental	*88,131.59*	*104,405.37*	*80,088.58*	*70,675.17*
General government	5,845.14	6,859.34	4,667.89	1,956.90
Protection of persons and property	2,883.54	20,518.22	2,409.17	2,521.13
Health and sanitation	2,636.46	6,941.39	1,602.02	2,006.04
Highways	12,049.72	20,502.24	14,396.43	16,655.98
Charities	1,749.73	8,276.93	4,387.17	5,808.95
Soldiers' benefits	560.00	1,155.33	–	446.00
Schools	60,213.32	34,574.64	50,789.99	39,749.11
Libraries	1,086.81	2,000.00	766.74	822.68
Recreation	50.00	85.00	–	12.75
Pensions	–	–	–	–
Unclassified	1,056.87	3,492.28	1,069.17	695.63
Public service enterprises	–	*8,225.91*	–	–
Electric light	–	–	–	–
Water	–	8,225.91	–	–
All other	–	–	–	–
Cemeteries	*189.07*	*25.00*	*566.72*	*327.55*
Administration of trust funds	–	–	–	–
Interest	**3,831.80**	**2,485.06**	**5,419.01**	**1,779.79**
Loans, general purposes	*3,831.80*	*2,485.06*	*5,419.01*	*1,779.79*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**39,543.93**	**47,636.15**	**1,420.57**	**5,145.09**
Departmental	*39,543.93*	*47,636.15*	*1,222.48*	*5,145.09*
General government	–	–	–	172.87
Protection of persons and property	–	7,647.88	–	166.60
Health and sanitation	486.15	1,582.32	–	427.77
Highways	3,899.82	37,038.45	1,000.00	3,387.97
Charities	–	–	–	–
Schools	33,633.16	479.55	222.48	989.88
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	1,524.80	887.95	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	*198.09*	–
Municipal indebtedness	**75,000.00**	**104,000.00**	**65,367.95**	**45,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*5,000.00*	*4,000.00*	[1]*10,460.00*	*3,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*70,000.00*	*100,000.00*	*54,000.00*	*41,500.00*
Warrants or orders, previous years	–	–	*907.95*	–
Transfers	–	**178.85**	**975.19**	**1,054.17**
To sinking funds from revenue	–	–	–	–
All other	–	*178.85*	*975.19*	*1,054.17*
Refunds	**256.40**	**762.73**	**597.66**	**830.04**
Agency, trust, and investment	**22,341.21**	**23,196.94**	**15,722.33**	**11,001.29**
Taxes and licenses for State	*12,096.74*	*14,088.00*	*8,202.00*	*7,743.00*
Taxes for county	*10,236.39*	*8,000.00*	*5,653.91*	*2,518.87*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*8.08*	*1,108.94*	*1,866.42*	*739.42*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$92,152.46	$115,141.34	$86,074.31	$72,782.51
Permanent debt (except from sinking funds)	5,000.00	4,000.00	[1]10,460.00	3,500.00
Sinking funds requirements from revenue	–	–	–	–
Outlays	39,543.93	47,636.15	1,420.57	5,145.09
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	70,000.00	100,000.00	54,907.95	41,500.00
Transfers (except to sinking funds) and refunds	256.40	941.58	1,572.85	1,884.21
Agency, trust, and investment	22,341.21	23,196.94	15,722.33	11,001.29
Total payments	**$229,294.00**	**$290,916.01**	**$170,158.01**	**$135,813.10**
Balance on hand, including funds	*17,003.72*	*23,735.00*	*7,222.02*	*5,884.29*
GRAND TOTAL	**$246,297.72**	**$314,651.01**	**$177,380.03**	**$141,697.39**

[1] Includes $960 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hopedale POPULATION 2,777	Holliston POPULATION 2,707	Lenox POPULATION 2,691	Hatfield POPULATION 2,651
REVENUE.	**$123,640.95**	**$101,230.07**	**$154,219.45**	**$103,171.70**
General	**111,226.19**	**89,273.54**	**145,639.92**	**91,721.38**
Taxes	*110,919.92*	*84,456.56*	*145,132.21*	*87,694.58*
Property, poll, and income	77,458.98	82,709.08	137,205.46	85,955.85
Corporation, bank, etc.	33,460.94	1,747.48	7,926.75	1,738.73
Licenses and permits	*45.00*	*88.25*	*68.00*	*40.00*
Fines and forfeits	*29.50*	*1.39*	*132.26*	*504.60*
Grants and gifts	*198.92*	*4,727.34*	*307.45*	*3,482.20*
For expenses	198.92	4,727.34	307.45	3,482.20
For outlays	–	–	–	–
All other	*32.85*	–	–	–
Commercial	**12,414.76**	**11,956.53**	**8,579.53**	**11,450.32**
Special assessments	*220.00*	*433.58*	–	–
To meet expenses	220.00	433.58	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*8,293.03*	*9,448.64*	*7,686.59*	*938.41*
General government	2,622.53	315.80	2,862.77	364.50
Protection of persons and property	684.64	420.42	–	41.06
Health and sanitation	5.00	186.86	–	–
Highways	2,772.78	288.19	2,662.63	67.30
Charities	405.00	6,491.90	628.19	–
Soldiers' benefits	168.00	468.00	98.00	–
Schools	823.27	890.47	1,335.00	444.30
Libraries	151.31	122.00	–	21.25
Recreation	655.50	–	–	–
Unclassified	5.00	265.00	100.00	–
Public service enterprises	–	–	*8.20*	*5,726.22*
Electric light	–	–	–	–
Water	–	–	–	5,726.22
All other	–	–	8.20	–
Cemeteries	*8.45*	–	*357.05*	*149.76*
Interest	*3,893.28*	*2,074.31*	*527.69*	*4,635.93*
On sinking funds	–	–	–	1,644.09
On trust and investment funds	2,126.00	75.14	180.82	100.53
All other	1,767.28	1,999.17	346.87	2,891.31
NON-REVENUE.	**$28,567.69**	**$95,246.53**	**$117,890.41**	**$94,890.96**
Offsets to outlays	–	**4,000.00**	**50.00**	**4,500.00**
Departmental	–	*4,000.00*	*50.00*	*4,500.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	–	**79,000.00**	**85,000.00**	**75,000.00**
Loans, general purposes	–	*9,000.00*	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*70,000.00*	*85,000.00*	*75,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**800.00**	–	**763.54**	**935.25**
From sinking funds	–	–	–	–
All other	*800.00*	–	*763.54*	*935.25*
Refunds	**341.64**	**60.03**	**33.89**	**105.44**
Agency, trust, and investment	**27,426.05**	**12,186.50**	**32,042.98**	**14,350.27**
Taxes and licenses for State	*17,920.06*	*8,418.00*	*16,932.25*	*8,015.02*
Taxes for county	*9,383.00*	*3,618.50*	*12,444.97*	*5,545.18*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*122.99*	*150.00*	*1,764.26*	*790.07*
All other	–	–	*901.50*	–

RECAPITULATION.

Revenue and offsets to outlays	$123,640.95	$105,230.07	$154,269.45	$107,671.70
Premiums	–	–	–	–
Municipal indebtedness	–	79,000.00	85,000.00	75,000.00
Transfers and refunds	1,141.64	60.03	797.43	1,040.69
Agency, trust, and investment	27,426.05	12,186.50	32,042.98	14,350.27
Total receipts	**$152,208.64**	**$196,476.60**	**$272,109.86**	**$198,062.66**
Balance on hand, including funds	*90,964.70*	*24,226.28*	*12,356.73*	*13,779.60*
GRAND TOTAL	**$243,173.34**	**$220,702.88**	**$284,466.59**	**$211,842.26**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Hopedale Population 2,777	Holliston Population 2,707	Lenox Population 2,691	Hatfield Population 2,651
Maintenance	**$116,668.67**	**$85,493.24**	**$144,292.86**	**$73,659.80**
Departmental	*116,619.92*	*85,493.24*	*142,736.67*	*72,424.65*
General government	6,661.37	6,240.60	14,507.31	4,096.86
Protection of persons and property	19,373.54	10,114.70	9,760.35	1,886.32
Health and sanitation	1,705.78	2,852.61	9,517.28	1,868.80
Highways	22,924.70	17,802.77	35,171.56	14,008.95
Charities	6,409.95	11,715.97	7,396.57	1,573.74
Soldiers' benefits	138.00	972.50	100.00	–
Schools	49,389.24	32,198.99	63,966.97	46,482.60
Libraries	5,884.85	1,765.36	307.45	873.39
Recreation	3,448.60	–	–	–
Pensions	–	–	–	–
Unclassified	683.89	1,829.74	2,009.18	1,633.99
Public service enterprises	–	–	*105.96*	*1,020.89*
Electric light	–	–	–	–
Water	–	–	–	1,020.89
All other	–	–	105.96	–
Cemeteries	*48.75*	–	*1,450.23*	*214.26*
Administration of trust funds	–	–	–	–
Interest	–	**2,974.14**	**3,201.80**	**6,176.25**
Loans, general purposes	–	*2,974.14*	*3,201.80*	*4,176.25*
Loans, public service enterprises	–	–	–	*2,000.00*
Loans, cemeteries	–	–	–	–
Outlays	**27,417.69**	**15,570.11**	**1,430.26**	**9,169.69**
Departmental	*27,417.69*	*15,570.11*	*1,430.26*	*9,169.69*
General government	–	7,899.58	–	–
Protection of persons and property	9,500.00	345.95	–	–
Health and sanitation	–	–	265.50	–
Highways	15,773.69	7,066.06	315.70	9,169.69
Charities	–	–	–	–
Schools	1,043.79	258.52	849.06	–
Libraries	–	–	–	–
Recreation	1,100.21	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	–	**65,000.00**	**95,000.00**	**87,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	–	*10,000.00*	*7,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*65,000.00*	*85,000.00*	*80,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**800.00**	–	**763.54**	**935.25**
To sinking funds from revenue	–	–	–	*918.00*
All other	*800.00*	–	*763.54*	*17.25*
Refunds	**341.64**	**60.03**	**33.89**	**105.44**
Agency, trust, and investment	**27,417.95**	**12,194.01**	**31,455.26**	**17,010.89**
Taxes and licenses for State	*17,920.06*	*8,418.00*	*16,932.25*	*8,015.02*
Taxes for county	*9,383.00*	*3,618.50*	*12,444.97*	*5,545.18*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*114.89*	*157.51*	*1,181.54*	*3,450.69*
All other	–	–	*896.50*	–

RECAPITULATION.

Maintenance and interest	$116,668.67	$88,467.38	$147,494.66	$79,836.05
Permanent debt (except from sinking funds)	–	–	10,000.00	7,000.00
Sinking fund requirements from revenue	–	–	–	918.00
Outlays	27,417.69	15,570.11	1,430.26	9,169.69
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	–	65,000.00	85,000.00	80,000.00
Transfers (except to sinking funds) and refunds	1,141.64	60.03	797.43	122.69
Agency, trust, and investment	27,417.95	12,194.01	31,455.26	17,010.89
Total payments	**$172,645.95**	**$181,291.53**	**$276,177.61**	**$194,057.32**
Balance on hand, including funds	*70,527.39*	*39,411.35*	*8,288.98*	*17,784.94*
GRAND TOTAL	**$243,173.34**	**$220,702.88**	**$284,466.59**	**$211,842.26**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Groveland POPULATION 2,650	Cohasset POPULATION 2,639	Longmeadow POPULATION 2,618	North Brookfield POPULATION 2,610
REVENUE.	**$101,074.88**	**$218,458.96**	**$196,884.83**	**$83,093.57**
General	**71,934.42**	**200,889.39**	**173,810.18**	**57,404.13**
Taxes	*66,043.69*	*199,309.64*	*173,053.17*	*53,100.03*
Property, poll, and income	64,991.53	193,987.99	169,634.86	46,737.82
Corporation, bank, etc.	1,052.16	5,321.65	3,418.31	6,362.21
Licenses and permits	*159.75*	*286.70*	*116.00*	*26.50*
Fines and forfeits	*64.00*	*100.00*	*15.00*	*125.75*
Grants and gifts	*5,666.98*	*1,193.05*	*625.64*	*4,151.85*
For expenses	5,666.98	1,193.05	625.64	4,151.85
For outlays	–	–	–	–
All other	–	–	.37	–
Commercial	**29,140.46**	**17,569.57**	**23,174.65**	**25,689.44**
Special assessments	*324.80*	*3,221.90*	*3,546.38*	*127.42*
To meet expenses	324.80	3,221.90	–	127.42
To meet outlays	–	–	3,546.38	–
Privileges	–	–	–	–
Departmental	*7,205.56*	*8,232.80*	*1,346.71*	*8,629.94*
General government	–	1,372.71	205.95	1,677.00
Protection of persons and property	556.26	333.13	16.12	233.65
Health and sanitation	–	282.58	–	45.00
Highways	22.00	62.71	8.40	309.86
Charities	5,359.79	3,840.83	–	4,713.13
Soldiers' benefits	816.00	519.00	348.00	412.00
Schools	198.72	1,720.94	665.90	1,114.84
Libraries	123.79	26.55	–	124.46
Recreation	15.00	53.00	69.32	–
Unclassified	114.00	21.35	33.02	–
Public service enterprises	*19,380.12*	*100.00*	*13,592.73*	*13,007.71*
Electric light	13,844.94	–	–	–
Water	5,535.18	–	13,592.73	13,007.71
All other	–	100.00	–	–
Cemeteries	*998.75*	*764.29*	–	*915.25*
Interest	*1,231.23*	*5,250.58*	*4,688.83*	*3,009.12*
On sinking funds	–	–	1,589.41	–
On trust and investment funds	121.25	2,160.41	–	2,025.00
All other	1,109.98	3,090.17	3,099.42	984.12
NON-REVENUE.	**$69,957.96**	**$128,068.99**	**$292,649.73**	**$64,631.64**
Offsets to outlays	–	**1,778.00**	**52,978.37**	**22.06**
Departmental	–	*1,778.00*	*48,015.19*	*22.06*
Public service enterprises	–	–	*4,963.18*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**58,100.00**	**98,000.00**	**204,015.21**	**46,000.00**
Loans, general purposes	*3,600.00*	–	*39,000.00*	–
Loans, public service enterprises	–	–	–	*4,000.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*54,500.00*	*98,000.00*	*165,000.00*	*42,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	*15.21*	–
Transfers	**327.98**	**1,036.76**	–	**2,025.00**
From sinking funds	–	–	–	–
All other	*327.98*	*1,036.76*	–	*2,025.00*
Refunds	**736.10**	**705.37**	**496.09**	**1,322.79**
Agency, trust, and investment	**10,793.88**	**26,548.86**	**35,160.06**	**15,261.79**
Taxes and licenses for State	*5,709.00*	*16,044.25*	*13,630.41*	*8,229.00*
Taxes for county	*3,519.77*	*10,287.21*	*4,930.57*	*3,346.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,565.11*	*217.40*	*16,599.08*	*3,686.79*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$101,074.88	$220,236.96	$249,963.20	$83,115.63
Premiums	–	–	15.21	–
Municipal indebtedness	58,100.00	98,000.00	204,000.00	46,000.00
Transfers and refunds	1,064.08	1,742.13	496.09	3,347.79
Agency, trust, and investment	10,793.88	26,548.86	35,160.06	15,261.79
Total receipts	**$171,032.84**	**$346,527.95**	**$489,634.56**	**$147,725.21**
Balance on hand, including funds	*2,549.72*	*7,318.93*	*26,431.23*	*9,123.53*
GRAND TOTAL	**$173,582.56**	**$353,846.88**	**$516,065.79**	**$156,848.74**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Groveland Population 2,650	Cohasset Population 2,639	Longmeadow Population 2,618	North Brookfield Population 2,610
Maintenance	**$84,008.50**	**$194,457.25**	**$128,545.53**	**$77,136.62**
Departmental	*68,088.21*	*193,899.03*	*120,502.60*	*67,068.17*
General government	3,773.27	13,799.75	10,349.79	4,260.44
Protection of persons and property	4,633.35	34,760.66	10,855.37	3,885.37
Health and sanitation	867.80	7,212.10	7,146.38	1,890.53
Highways	15,583.92	54,673.19	21,414.64	13,644.18
Charities	5,739.62	14,907.49	758.71	11,702.10
Soldiers' benefits	610.00	1,317.96	306.00	386.00
Schools	34,858.00	58,971.83	65,375.76	27,606.37
Libraries	1,002.84	3,722.77	1,481.14	1,970.97
Recreation	20.00	2,832.23	1,141.72	6.00
Pensions	–	–	–	–
Unclassified	999.41	1,701.05	1,673.09	1,716.21
Public service enterprises	*14,808.00*	–	*8,042.93*	*9,059.70*
Electric light	11,285.83	–	–	–
Water	3,522.17	–	8,042.93	9,059.70
All other	–	–	–	–
Cemeteries	*1,112.29*	*546.72*	–	*1,008.75*
Administration of trust funds	–	*11.50*	–	–
Interest	**3,721.75**	**3,456.32**	**16,546.78**	**1,400.19**
Loans, general purposes	*1,719.25*	*3,456.32*	*15,206.78*	*1,220.19*
Loans, public service enterprises	*2,002.50*	–	*1,340.00*	*180.00*
Loans, cemeteries	–	–	–	–
Outlays	**7,033.12**	**7,485.81**	**137,975.73**	**13,445.20**
Departmental	*5,447.88*	*7,485.81*	*121,442.52*	*8,669.64*
General government	–	1,000.00	–	–
Protection of persons and property	–	3,502.86	145.90	4,887.12
Health and sanitation	–	350.00	23,161.53	–
Highways	1,000.00	2,527.95	91,708.90	–
Charities	–	–	–	720.00
Schools	3,700.00	–	6,290.19	–
Libraries	27.04	–	–	3,062.52
Recreation	100.00	–	136.00	–
Unclassified	620.84	105.00	–	–
Public service enterprises	*1,585.24*	–	*16,533.21*	*4,478.16*
Electric light	1,585.24	–	–	–
Water	–	–	16,533.21	4,478.16
All other	–	–	–	–
Cemeteries	–	–	–	*297.40*
Municipal indebtedness	**59,500.00**	**105,054.26**	**186,100.00**	**40,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*5,000.00*	*7,054.26*	*26,100.00*	*3,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*54,500.00*	*98,000.00*	*160,000.00*	*37,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**327.98**	**1,036.76**	–	**2,025.00**
To sinking funds from revenue	–	–	–	–
All other	*327.98*	*1,036.76*	–	*2,025.00*
Refunds	**736.10**	**705.37**	**496.09**	**1,322.79**
Agency, trust, and investment	**10,793.88**	**26,390.01**	**36,261.59**	**15,261.79**
Taxes and licenses for State	*5,709.00*	*16,044.25*	*13,630.41*	*8,229.00*
Taxes for county	*3,519.77*	*10,287.21*	*4,930.57*	*3,346.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,565.11*	*58.55*	*17,700.61*	*3,686.79*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$87,730.25	$197,913.57	$145,092.31	$78,536.81
Permanent debt (except from sinking funds)	5,000.00	7,054.26	26,100.00	3,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	7,033.12	7,485.81	137,975.73	13,445.20
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	54,500.00	98,000.00	160,000.00	37,000.00
Transfers (except to sinking funds) and refunds	1,064.08	1,742.13	496.09	3,347.79
Agency, trust, and investment	10,793.88	26,390.01	36,261.59	15,261.79
Total payments	**$166,121.33**	**$338,585.78**	**$505,925.72**	**$150,591.59**
Balance on hand, including funds	*7,461.23*	*15,261.10*	*10,140.07*	*6,257.15*
GRAND TOTAL	**$173,582.56**	**$353,846.88**	**$516,065.79**	**$156,848.74**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wilmington POPULATION 2,581	Sutton POPULATION 2,578	Hanover POPULATION 2,575	Dighton POPULATION 2,574
REVENUE.	**$117,831.71**	**$77,118.86**	**$106,698.79**	**$122,973.16**
General	**108,666.01**	**66,922.10**	**98,820.69**	**120,227.50**
Taxes	*103,388.42*	*54,349.55*	*93,883.86*	*119,365.12*
Property, poll, and income	102,201.65	47,739.77	86,689.51	106,908.70
Corporation, bank, etc.	1,186.77	6,609.78	7,194.35	12,456.42
Licenses and permits	*446.00*	*70.00*	*288.25*	*146.50*
Fines and forfeits	*319.50*	*26.24*	*224.77*	*191.34*
Grants and gifts	*4,512.09*	*12,476.31*	*4,423.81*	*524.54*
For expenses	4,512.09	12,476.31	4,423.81	524.54
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**9,165.70**	**10,196.76**	**7,878.10**	**2,745.66**
Special assessments	*1,412.52*	–	*941.08*	–
To meet expenses	1,412.52	–	941.08	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*2,987.63*	*8,720.50*	*2,659.33*	*1,839.43*
General government	10.00	87.00	1.00	40.00
Protection of persons and property	841.05	–	492.47	37.64
Health and sanitation	1.00	84.20	–	211.90
Highways	235.22	34.20	–	289.35
Charities	448.87	7,806.38	827.94	755.67
Soldiers' benefits	530.00	678.00	844.00	456.00
Schools	853.76	8.09	–	–
Libraries	67.73	8.11	81.00	39.38
Recreation	–	–	–	–
Unclassified	–	14.52	412.92	9.49
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*172.50*	*341.85*	*719.25*	–
Interest	*4,593.05*	*1,134.41*	*3,558.44*	*906.23*
On sinking funds	–	–	–	–
On trust and investment funds	354.20	710.44	1,756.51	139.44
All other	4,238.85	423.97	1,801.93	766.79
NON-REVENUE.	**$128,066.59**	**$89,485.77**	**$75,292.34**	**$49,711.98**
Offsets to outlays	**5,886.93**	**52,864.10**	**180.00**	–
Departmental	*5,886.93*	*52,864.10*	*180.00*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**108,175.00**	**25,000.00**	**60,000.00**	**36,000.00**
Loans, general purposes	*4,000.00*	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*104,175.00*	*25,000.00*	*60,000.00*	*36,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**1,131.20**	**157.00**	**190.75**	**96.00**
From sinking funds	–	–	–	–
All other	*1,131.20*	*157.00*	*190.75*	*96.00*
Refunds	**185.16**	**20.50**	**358.46**	**337.07**
Agency, trust, and investment	**12,688.30**	**11,444.17**	**14,563.13**	**13,278.91**
Taxes and licenses for State	*7,995.00*	*6,681.00*	*8,136.00*	*9,429.00*
Taxes for county	*3,323.11*	*2,909.00*	*4,732.04*	*3,371.23*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,370.19*	*1,854.17*	*1,695.09*	*478.68*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$123,718.64	$129,982.96	$106,878.79	$122,973.16
Premiums	–	–	–	–
Municipal indebtedness	108,175.00	25,000.00	60,000.00	36,000.00
Transfers and refunds	1,316.36	177.50	549.21	433.07
Agency, trust, and investment	12,688.30	11,444.17	14,563.13	13,278.91
Total receipts	**$245,898.30**	**$166,604.63**	**$181,991.13**	**$172,685.14**
Balance on hand, including funds	*17,211.44*	*10,374.74*	*1,935.67*	*13,962.30*
GRAND TOTAL	**$263,109.74**	**$176,979.37**	**$183,926.80**	**$186,647.44**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Wilmington Population 2,581	Sutton Population 2,578	Hanover Population 2,575	Dighton Population 2,574
Maintenance	**$86,896.98**	**$69,418.06**	**$81,102.36**	**$64,448.13**
Departmental	*85,872.67*	*68,584.12*	*79,693.01*	*64,428.13*
General government	6,550.12	3,349.35	6,838.22	4,870.40
Protection of persons and property	7,734.92	1,143.72	4,512.91	2,841.90
Health and sanitation	2,002.58	1,247.65	3,062.56	3,858.51
Highways	23,030.58	20,907.23	23,635.94	9,299.94
Charities	3,291.12	10,336.21	7,359.41	3,338.22
Soldiers' benefits	695.00	929.50	1,034.00	460.00
Schools	40,395.97	28,785.27	30,459.37	38,102.84
Libraries	825.80	672.40	1,642.08	1,153.28
Recreation	274.73	13.75	–	–
Pensions	–	–	–	–
Unclassified	1,071.85	1,199.04	1,148.52	503.04
Public service enterprises	–	–	–	*20.00*
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	20.00
Cemeteries	*1,024.31*	*813.94*	*1,399.35*	–
Administration of trust funds	–	*20.00*	*10.00*	–
Interest	**5,103.75**	**1,006.67**	**3,114.18**	**2,009.00**
Loans, general purposes	*5,103.75*	*1,006.67*	*3,114.18*	*2,009.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**14,695.49**	**55,361.17**	**4,012.00**	**37,851.78**
Departmental	*14,695.49*	*55,361.17*	*4,012.00*	*37,851.78*
General government	–	150.63	12.00	–
Protection of persons and property	863.71	145.00	–	4,314.00
Health and sanitation	–	–	–	–
Highways	13,635.58	55,065.54	4,000.00	32,995.78
Charities	–	–	–	–
Schools	196.20	–	–	441.00
Libraries	–	–	–	101.00
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**111,475.00**	**30,900.00**	**71,000.00**	**44,700.00**
From sinking funds	–	–	–	–
From revenue and other sources	*2,250.00*	*5,900.00*	*6,000.00*	*8,700.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*109,225.00*	*25,000.00*	*65,000.00*	*36,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**1,131.20**	**157.00**	**190.75**	**96.00**
To sinking funds from revenue	–	–	–	–
All other	*1,131.20*	*157.00*	*190.75*	*96.00*
Refunds	**185.16**	**20.50**	**358.46**	**337.07**
Agency, trust, and investment	**11,670.70**	**11,461.89**	**14,930.15**	**13,327.66**
Taxes and licenses for State	*7,995.00*	*6,681.00*	*8,136.00*	*9,429.00*
Taxes for county	*3,323.11*	*2,909.00*	*4,732.04*	*3,371.23*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*352.59*	*1,871.89*	*2,062.11*	*527.43*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$92,000.73	$70,424.73	$84,216.54	$66,457.13
Permanent debt (except from sinking funds)	2,250.00	5,900.00	6,000.00	8,700.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	14,695.49	55,361.17	4,012.00	37,851.78
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	109,225.00	25,000.00	65,000.00	36,000.00
Transfers (except to sinking funds) and refunds	1,316.36	177.50	549.21	433.07
Agency, trust, and investment	11,670.70	11,461.89	14,930.15	13,327.66
Total payments	**$231,158.28**	**$168,325.29**	**$174,707.90**	**$162,769.64**
Balance on hand, including funds	*31,951.46*	*8,654.08*	*9,218.90*	*23,877.80*
GRAND TOTAL	**$263,109.74**	**$176,979.37**	**$183,926.80**	**$186,647.44**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Harvard POPULATION 2,546	Scituate POPULATION 2,534	Bourne POPULATION 2,530	Kingston POPULATION 2,505
REVENUE.	**$70,873.39**	**$247,381.13**	**$170,215.31**	**$97,358.54**
General	**61,047.46**	**237,264.53**	**163,248.23**	**81,784.78**
Taxes	*47,475.10*	*234,873.90*	*160,881.91*	*77,177.03*
Property, poll, and income	46,396.44	231,241.32	150,918.13	73,822.78
Corporation, bank, etc.	1,078.66	3,632.58	9,963.78	3,354.25
Licenses and permits	*29.00*	*188.57*	*217.00*	*32.00*
Fines and forfeits	*10.00*	*16.30*	*700.00*	*160.90*
Grants and gifts	*13,533.36*	*2,185.76*	*1,449.32*	*4,414.85*
For expenses	5,038.36	2,185.76	1,449.32	4,414.85
For outlays	8,495.00	–	–	–
All other	–	–	–	–
Commercial	**9,825.93**	**10,116.60**	**6,967.08**	**15,573.76**
Special assessments	*138.72*	*2,435.75*	–	–
To meet expenses	138.72	2,435.75	–	–
To meet outlays	–	–	–	–
Privileges	–	*8.00*	*250.00*	*60.00*
Departmental	*5,138.90*	*2,698.91*	*4,288.13*	*2,984.45*
General government	233.05	10.00	579.50	226.00
Protection of persons and property	697.01	161.42	201.86	353.53
Health and sanitation	216.00	443.30	–	265.00
Highways	663.40	155.85	159.37	–
Charities	2,746.79	461.97	408.68	583.40
Soldiers' benefits	72.00	1,192.00	522.00	792.00
Schools	192.00	154.37	2,416.72	565.64
Libraries	258.65	–	–	198.88
Recreation	–	120.00	–	–
Unclassified	60.00	–	–	–
Public service enterprises	*20.50*	–	*101.50*	*9,937.20*
Electric light	–	–	–	–
Water	–	–	–	9,937.20
All other	20.50	–	101.50	–
Cemeteries	*832.85*	–	–	–
Interest	*3,694.96*	*4,973.94*	*2,327.45*	*2,592.11*
On sinking funds	–	–	–	–
On trust and investment funds	3,344.76	606.81	–	2,102.29
All other	350.20	4,367.13	2,327.45	489.82
NON-REVENUE.	**$56,227.88**	**$280,312.37**	**$102,011.42**	**$77,497.95**
Offsets to outlays	**15,148.12**	–	**1,737.74**	**10,577.50**
Departmental	*15,148.12*	–	*1,737.74*	*10,427.46*
Public service enterprises	–	–	–	*150.04*
Cemeteries	–	–	–	–
Municipal indebtedness	**22,000.00**	**250,075.00**	**68,000.00**	**51,000.00**
Loans, general purposes	*2,000.00*	*65,000.00*	*23,000.00*	*3,000.00*
Loans, public service enterprises	–	–	–	*18,000.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*20,000.00*	*185,000.00*	*45,000.00*	*30,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	*75.00*	–	–
Transfers	**9,824.17**	–	–	**1,235.72**
From sinking funds	–	–	–	–
All other	*9,824.17*	–	–	*1,235.72*
Refunds	**155.31**	**275.02**	**192.29**	**3,085.65**
Agency, trust, and investment	**9,100.28**	**29,962.35**	**32,081.39**	**11,599.08**
Taxes and licenses for State	*4,946.79*	*17,121.00*	*14,691.00*	*6,690.00*
Taxes for county	*2,473.00*	*12,344.41*	*16,974.55*	*3,909.08*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,680.49*	*496.94*	*415.84*	*1,000.00*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$86,021.51	$247,381.13	$171,953.05	$107,936.04
Premiums	–	75.00	–	–
Municipal indebtedness	22,000.00	250,000.00	68,000.00	51,000.00
Transfers and refunds	9,979.48	275.02	192.29	4,321.37
Agency, trust, and investment	9,100.28	29,962.35	32,081.39	11,599.08
Total receipts	**$127,101.27**	**$527,693.50**	**$272,226.73**	**$174,856.49**
Balance on hand, including funds	*10,429.57*	*38,707.15*	*28,414.74*	*12,100.04*
GRAND TOTAL	**$137,530.84**	**$566,400.65**	**$300,641.47**	**$186,956.53**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Harvard Population 2,546	Scituate Population 2,534	Bourne Population 2,530	Kingston Population 2,505
Maintenance	**$53,129.92**	**$167,526.02**	**$113,968.76**	**$72,201.23**
Departmental	*52,011.33*	*167,526.02*	*113,909.26*	*64,680.64*
General government	5,302.70	11,376.78	11,042.42	5,752.54
Protection of persons and property	3,320.58	30,149.52	10,503.70	3,810.02
Health and sanitation	2,384.77	8,623.10	4,573.81	1,660.90
Highways	18,157.23	45,698.35	18,310.99	9,714.30
Charities	3,307.48	8,761.35	6,511.07	5,927.15
Soldiers' benefits	72.00	2,736.00	602.23	1,038.00
Schools	14,624.85	55,495.22	58,227.21	33,266.53
Libraries	3,230.57	1,200.00	2,217.59	2,200.07
Recreation	1,029.79	980.56	196.32	547.98
Pensions	–	–	–	–
Unclassified	581.36	2,505.14	1,723.92	763.15
Public service enterprises	*11.50*	–	*59.50*	*7,241.96*
Electric light	–	–	–	–
Water	–	–	–	7,241.96
All other	11.50	–	59.50	–
Cemeteries	*1,031.09*	–	–	*175.63*
Administration of trust funds	*76.00*	–	–	*103.00*
Interest	**890.98**	**9,760.98**	**3,989.34**	**3,949.39**
Loans, general purposes	*890.98*	*9,760.98*	*3,989.34*	*2,639.64*
Loans, public service enterprises	–	–	–	*1,309.75*
Loans, cemeteries	–	–	–	–
Outlays	**21,604.25**	**119,779.62**	**32,870.17**	**39,304.99**
Departmental	*21,604.25*	*119,779.62*	*32,870.17*	*17,845.40*
General government	–	–	148.00	–
Protection of persons and property	7,761.76	34,339.67	–	–
Health and sanitation	–	236.70	–	–
Highways	13,842.49	78,503.38	30,727.26	17,845.40
Charities	–	–	–	–
Schools	–	1,890.87	851.98	–
Libraries	–	–	–	–
Recreation	–	641.50	–	–
Unclassified	–	4,167.50	1,142.93	–
Public service enterprises	–	–	–	*21,459.59*
Electric light	–	–	–	–
Water	–	–	–	21,459.59
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**22,000.00**	**200,150.00**	**62,750.00**	**37,350.00**
From sinking funds	–	–	–	–
From revenue and other sources	*2,000.00*	*15,150.00*	*17,750.00*	*6,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*20,000.00*	*185,000.00*	*45,000.00*	*30,000.00*
Warrants or orders, previous years	–	–	–	*850.00*
Transfers	**9,824.17**	–	–	**1,235.72**
To sinking funds from revenue	–	–	–	–
All other	*9,824.17*	–	–	*1,235.72*
Refunds	**155.31**	**275.02**	**192.29**	**3,085.65**
Agency, trust, and investment	**16,142.59**	**29,484.48**	**32,081.39**	**11,689.01**
Taxes and licenses for State	*4,946.79*	*17,121.00*	*14,691.00*	*6,690.00*
Taxes for county	*2,473.00*	*12,344.41*	*16,974.55*	*3,909.08*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*8,722.80*	*19.07*	*415.84*	*1,089.93*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$54,020.90	$177,287.00	$117,958.10	$76,150.62
Permanent debt (except from sinking funds)	2,000.00	15,150.00	17,750.00	6,500.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	21,604.25	119,779.62	32,870.17	39,304.99
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	20,000.00	185,000.00	45,000.00	30,850.00
Transfers (except to sinking funds) and refunds	9,979.48	275.02	192.29	4,321.37
Agency, trust, and investment	16,142.59	29,484.48	32,081.39	11,689.01
Total payments	**$123,747.22**	**$526,976.12**	**$245,851.95**	**$168,815.99**
Balance on hand, including funds	*13,783.62*	*39,424.53*	*54,789.52*	*18,140.54*
GRAND TOTAL	**$137,530.84**	**$566,400.65**	**$300,641.47**	**$186,956.53**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Pepperell POPULATION 2,468	Sharon POPULATION 2,467	Manchester POPULATION 2,466	Lancaster POPULATION 2,461
REVENUE.	**$129,246.15**	**$159,850.58**	**$250,577.22**	**$115,499.78**
General	**108,725.92**	**134,458.90**	**223,941.97**	**98,636.90**
Taxes	*106,992.13*	*133,105.68*	*223,058.86*	*97,707.05*
Property, poll, and income	97,867.68	130,826.30	198,896.35	96,326.36
Corporation, bank, etc.	9,124.45	2,279.38	24,162.51	1,380.69
Licenses and permits	*43.00*	*246.00*	*210.00*	*41.00*
Fines and forfeits	*162.86*	*503.00*	*395.00*	*66.50*
Grants and gifts	*1,527.93*	*604.22*	*278.11*	*822.35*
For expenses	1,527.93	604.22	278.11	822.35
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**20,520.23**	**25,391.68**	**26,635.25**	**16,862.88**
Special assessments	*278.91*	*163.79*	*417.47*	–
To meet expenses	278.91	163.79	417.47	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*4,606.87*	*5,310.36*	*4,213.18*	*6,189.51*
General government	206.50	1,197.70	738.45	198.01
Protection of persons and property	246.67	403.35	129.96	441.61
Health and sanitation	–	2.25	1,577.04	–
Highways	571.25	158.92	122.25	449.09
Charities	2,328.58	1,541.39	1,307.98	4,390.68
Soldiers' benefits	480.00	228.00	285.00	128.00
Schools	586.75	29.54	–	419.00
Libraries	66.00	174.45	27.50	163.12
Recreation	–	489.76	–	–
Unclassified	121.12	1,085.00	25.00	–
Public service enterprises	*9,531.25*	*15,057.73*	*19,525.93*	*7,535.91*
Electric light	–	–	–	–
Water	9,531.25	15,056.33	19,525.93	7,535.91
All other	–	1.40	–	–
Cemeteries	*442.92*	–	*593.87*	*859.80*
Interest	*5,660.28*	*4,859.80*	*1,884.80*	*2,277.66*
On sinking funds	–	–	–	–
On trust and investment funds	2,596.14	994.14	427.14	1,632.42
All other	3,064.14	3,865.66	1,457.66	645.24
NON-REVENUE.	**$76,768.96**	**$140,084.35**	**$163,856.38**	**$59,380.57**
Offsets to outlays	**3,250.00**	**16,837.88**	**197.79**	**702.98**
Departmental	*2,600.00*	*12,836.22*	–	–
Public service enterprises	–	*4,001.66*	*197.79*	*702.98*
Cemeteries	*650.00*	–	–	–
Municipal indebtedness	**55,000.00**	**100,000.00**	**110,000.00**	**40,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*55,000.00*	*100,000.00*	*110,000.00*	*40,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**3,476.37**	**5,023.20**	**255.00**	–
From sinking funds	–	–	–	–
All other	*3,476.37*	*5,023.20*	*255.00*	–
Refunds	**310.00**	**1,008.40**	**2,136.84**	**160.15**
Agency, trust, and investment	**14,732.59**	**17,214.87**	**51,266.75**	**18,517.44**
Taxes and licenses for State	*9,042.00*	*10,062.00*	*26,653.60*	*9,189.33*
Taxes for county	*4,135.43*	*6,062.11*	*23,162.36*	*4,364.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,555.16*	*1,090.76*	*1,450.79*	*4,964.11*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$132,496.15	$176,688.46	$250,775.01	$116,202.76
Premiums	–	–	–	–
Municipal indebtedness	55,000.00	100,000.00	110,000.00	40,000.00
Transfers and refunds	3,786.37	6,031.60	2,391.84	160.15
Agency, trust, and investment	14,732.59	17,214.87	51,266.75	18,517.44
Total receipts	**$206,015.11**	**$299,934.93**	**$414,433.60**	**$174,880.35**
Balance on hand, including funds	*10,217.17*	*20,003.22*	*41,925.06*	*15,246.30*
GRAND TOTAL	**$216,232.28**	**$319,938.15**	**$456,358.66**	**$190,126.65**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Pepperell Population 2,468	Sharon Population 2,467	Manchester Population 2,466	Lancaster Population 2,461
Maintenance	**$91,713.95**	**$118,119.08**	**$223,139.86**	**$107,015.70**
Departmental	*83,843.88*	*113,289.84*	*197,404.85*	*97,942.16*
General government	4,500.13	10,820.78	22,322.48	8,587.70
Protection of persons and property	9,151.01	12,463.73	31,641.24	11,346.71
Health and sanitation	1,240.92	3,091.04	18,470.03	3,167.22
Highways	21,160.38	25,773.43	44,754.43	22,797.30
Charities	7,785.15	3,471.58	12,654.43	7,565.07
Soldiers' benefits	758.00	749.71	424.00	176.00
Schools	34,298.20	49,538.18	53,491.88	38,320.45
Libraries	3,028.71	2,752.19	2,707.42	3,511.70
Recreation	78.00	500.15	8,219.95	–
Pensions	–	–	–	–
Unclassified	1,843.38	4,129.05	2,718.99	2,470.01
Public service enterprises	*7,108.15*	*4,827.99*	*22,237.80*	*6,151.24*
Electric light	–	–	–	–
Water	7,108.15	4,827.99	22,237.80	6,151.24
All other	–	–	–	–
Cemeteries	*761.92*	–	*3,497.21*	*2,922.30*
Administration of trust funds	–	*1.25*	–	–
Interest	**4,855.05**	**9,688.16**	**9,674.39**	**1,814.43**
Loans, general purposes	*1,905.05*	*8,248.16*	*8,714.39*	*1,814.43*
Loans, public service enterprises	*2,950.00*	*1,440.00*	*960.00*	–
Loans, cemeteries	–	–	–	–
Outlays	**10,969.41**	**33,274.85**	**16,903.24**	**3,854.47**
Departmental	*10,886.21*	*25,672.16*	*15,117.08*	*1,237.11*
General government	–	–	–	–
Protection of persons and property	3,550.00	–	–	–
Health and sanitation	–	54.00	1,615.70	210.56
Highways	7,336.21	23,556.59	12,520.00	984.55
Charities	–	–	–	–
Schools	–	1,535.31	–	–
Libraries	–	–	–	–
Recreation	–	244.99	132.00	–
Unclassified	–	281.27	849.38	42.00
Public service enterprises	*83.20*	*7,602.69*	*845.98*	*2,009.51*
Electric light	–	–	–	–
Water	83.20	7,602.69	845.98	2,009.51
All other	–	–	–	–
Cemeteries	–	–	*940.18*	*607.85*
Municipal indebtedness	**79,500.00**	**113,000.00**	**124,000.00**	**45,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	[1]*9,500.00*	*18,000.00*	*14,000.00*	*5,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*70,000.00*	*95,000.00*	*110,000.00*	*40,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**3,476.37**	**5,023.20**	**255.00**	–
To sinking funds from revenue	–	–	–	–
All other	*3,476.37*	*5,023.20*	*255.00*	–
Refunds	**310.00**	**1,008.40**	**2,136.84**	**160.15**
Agency, trust, and investment	**15,532.40**	**17,341.52**	**51,285.21**	**18,157.90**
Taxes and licenses for State	*9,042.00*	*10,062.00*	*26,653.60*	*9,189.33*
Taxes for county	*4,135.43*	*6,062.11*	*23,162.36*	*4,364.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,354.97*	*1,217.41*	*1,469.25*	*4,604.57*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$96,569.00	$127,807.24	$232,814.25	$108,830.13
Permanent debt (except from sinking funds)	[1] 9,500.00	18,000.00	14,000.00	5,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	10,969.41	33,274.85	16,903.24	3,854.47
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	70,000.00	95,000.00	110,000.00	40,000.00
Transfers (except to sinking funds) and refunds	3,786.37	6,031.60	2,391.84	160.15
Agency, trust, and investment	15,532.40	17,341.52	51,285.21	18,157.90
Total payments	**$206,357.18**	**$297,455.21**	**$427,394.54**	**$176,002.65**
Balance on hand, including funds	*9,875.10*	*22,482.94*	*28,964.12*	*14,124.00*
GRAND TOTAL	**$216,232.28**	**$319,938.15**	**$456,358.66**	**$190,126.65**

[1] Includes $500 paid from balance of proceeds of sale of electric light plant.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Norton POPULATION 2,374	East Longmeadow POPULATION 2,352	Swansea POPULATION 2,334	Hopkinton POPULATION 2,289
REVENUE.	**$89,779.23**	**$115,517.30**	**$79,958.71**	**$87,958.75**
General	**82,116.71**	**105,091.80**	**75,228.10**	**70,192.53**
Taxes	*71,189.90*	*91,912.88*	*60,933.78*	*60,971.60*
Property, poll, and income	65,489.13	90,582.11	58,081.68	58,882.58
Corporation, bank, etc.	5,700.77	1,330.77	2,852.10	2,089.02
Licenses and permits	*251.50*	*96.50*	*372.00*	*10.00*
Fines and forfeits	*388.54*	*20.00*	*296.45*	–
Grants and gifts	*10,286.77*	*13,062.42*	*13,625.87*	*9,210.93*
For expenses	10,286.77	13,062.42	13,625.87	9,210.93
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**7,662.52**	**10,425.50**	**4,730.61**	**17,766.22**
Special assessments	*286.75*	–	–	–
To meet expenses	286.75	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	*229.50*	–
Departmental	[1] *5,396.81*	*1,218.06*	*1,953.48*	*7,509.02*
General government	790.50	59.18	185.80	678.00
Protection of persons and property	548.82	22.49	–	265.09
Health and sanitation	748.38	–	–	–
Highways	3.00	360.00	1,037.32	–
Charities	326.93	10.00	73.75	2,614.47
Soldiers' benefits	558.00	70.00	72.00	1,080.00
Schools	283.68	666.39	551.00	2,871.46
Libraries	–	30.00	23.61	–
Recreation	–	–	–	–
Unclassified	[1] 2,137.50	–	10.00	–
Public service enterprises	–	*5,317.36*	–	*6,859.97*
Electric light	–	–	–	–
Water	–	5,317.36	–	6,859.97
All other	–	–	–	–
Cemeteries	*796.61*	–	–	*445.50*
Interest	*1,182.35*	*3,890.08*	*2,547.63*	*2,951.73*
On sinking funds	–	–	–	532.49
On trust and investment funds	130.00	1,103.86	1,567.34	306.42
All other	1,052.35	2,786.22	980.29	2,112.82
NON-REVENUE.	**$71,056.07**	**$90,847.10**	**$62,324.95**	**$81,422.14**
Offsets to outlays	**850.00**	**4,075.00**	**2,909.15**	**9,101.00**
Departmental	*850.00*	*4,075.00*	*2,909.15*	*9,101.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**40,000.00**	**60,000.00**	**40,000.00**	**60,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*40,000.00*	*60,000.00*	*40,000.00*	*60,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**347.34**	**11,151.58**	**8,473.39**	**1,448.32**
From sinking funds	–	–	–	–
All other	*347.34*	*11,151.58*	*8,473.39*	*1,448.32*
Refunds	**429.15**	**587.48**	**70.00**	**151.83**
Agency, trust, and investment	**29,429.58**	**15,033.04**	**10,872.41**	**10,720.99**
Taxes and licenses for State	*7,080.00*	*6,789.00*	*7,480.63*	*6,783.00*
Taxes for county	*2,247.49*	*2,036.54*	*2,303.68*	*2,880.03*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*13,631.90*	*6,207.50*	*1,088.10*	*1,057.96*
All other	*6,470.19*	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$90,629.23	$119,592.30	$82,867.86	$97,059.75
Premiums	–	–	–	–
Municipal indebtedness	40,000.00	60,000.00	40,000.00	60,000.00
Transfers and refunds	776.49	11,739.06	8,543.39	1,600.15
Agency, trust, and investment	29,429.58	15,033.04	10,872.41	10,720.99
Total receipts	**$160,835.30**	**$206,364.40**	**$142,283.66**	**$169,380.89**
Balance on hand, including funds	*13,307.08*	*9,655.74*	*19,031.65*	*18,733.41*
GRAND TOTAL	**$174,142.38**	**$216,020.14**	**$161,315.31**	**$188,114.30**

[1] Includes $661.25 from administration of trust funds.

Graded According to Population of 1920 — Continued.

PAYMENTS.	Norton Population 2,374	East Longmeadow Population 2,352	Swansea Population 2,334	Hopkinton Population 2,289
Maintenance	**$77,694.04**	**$85,734.93**	**$78,655.86**	**$75,662.60**
Departmental	*75,976.35*	*81,956.45*	*78,403.86*	*68,129.95*
General government	5,589.82	6,318.77	4,094.02	5,346.49
Protection of persons and property	4,060.41	3,151.88	1,543.43	4,691.35
Health and sanitation	3,669.28	1,642.75	2,723.84	898.71
Highways	15,124.63	19,151.22	28,534.89	19,715.93
Charities	3,792.68	1,216.80	790.00	4,200.42
Soldiers' benefits	732.00	–	72.00	1,119.00
Schools	37,943.47	48,640.23	39,155.35	30,932.53
Libraries	1,000.00	401.12	1,174.13	–
Recreation	35.00	141.20	–	74.50
Pensions	–	–	–	–
Unclassified	4,029.06	1,292.48	316.20	1,151.02
Public service enterprises	–	*3,719.51*	–	*6,579.94*
Electric light	–	–	–	–
Water	–	3,719.51	–	6,579.94
All other	–	–	–	–
Cemeteries	*1,056.44*	–	*252.00*	*952.71*
Administration of trust funds	*661.25*	*58.97*	–	–
Interest	**2,834.92**	**4,100.92**	**870.50**	**3,639.89**
Loans, general purposes	*1,372.42*	*2,749.23*	*870.50*	*3,257.39*
Loans, public service enterprises	*1,462.50*	*1,351.69*	–	*382.50*
Loans, cemeteries	–	–	–	–
Outlays	**2,424.84**	**11,784.95**	**13,565.52**	**14,788.55**
Departmental	*2,424.84*	*9,814.54*	*13,565.52*	*14,278.63*
General government	–	–	–	–
Protection of persons and property	465.00	436.82	–	–
Health and sanitation	–	–	–	–
Highways	1,450.00	8,342.72	13,565.52	14,278.63
Charities	–	–	–	–
Schools	509.84	688.48	–	–
Libraries	–	–	–	–
Recreation	–	346.52	–	–
Unclassified	–	–	–	–
Public service enterprises	–	*1,970.41*	–	*509.92*
Electric light	–	–	–	–
Water	–	1,970.41	–	509.92
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**34,000.00**	**84,500.00**	**38,000.00**	**62,159.23**
From sinking funds	–	–	–	–
From revenue and other sources	*4,000.00*	*4,500.00*	*1,000.00*	*2,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*30,000.00*	*80,000.00*	*37,000.00*	*60,000.00*
Warrants or orders, previous years	–	–	–	*159.23*
Transfers	**347.34**	**11,151.58**	**8,473.39**	**1,448.32**
To sinking funds from revenue	–	–	–	*400.00*
All other	*347.34*	*11,151.58*	*8,473.39*	*1,048.32*
Refunds	**429.15**	**587.48**	**70.00**	**151.83**
Agency, trust, and investment	**29,651.33**	**12,339.92**	**19,563.52**	**11,571.02**
Taxes and licenses for State	*7,080.00*	*6,789.00*	*7,480.63*	*6,783.00*
Taxes for county	*2,247.49*	*2,036.54*	*2,303.68*	*2,880.03*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*13,853.65*	*3,514.38*	*9,779.21*	*1,907.99*
All other	*6,470.19*	–	–	–

RECAPITULATION.

Maintenance and interest	$80,528.96	$89,835.85	$79,526.36	$79,302.49
Permanent debt (except from sinking funds)	4,000.00	4,500.00	1,000.00	2,000.00
Sinking fund requirements from revenue	–	–	–	400.00
Outlays	2,424.84	11,784.95	13,565.52	14,788.55
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	30,000.00	80,000.00	37,000.00	60,159.23
Transfers (except to sinking funds) and refunds	776.49	11,739.06	8,543.39	1,200.15
Agency, trust, and investment	29,651.33	12,339.92	19,563.52	11,571.02
Total payments	**$147,381.62**	**$210,199.79**	**$159,198.78**	**$169,421.44**
Balance on hand, including funds	*26,760.76*	*5,820.36*	*2,116.52*	*18,692.86*
GRAND TOTAL	**$174,142.38**	**$216,020.14**	**$161,315.31**	**$188,114.30**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ashland POPULATION 2,287	Weston POPULATION 2,282	Shirley POPULATION 2,260	Millville POPULATION 2,224
REVENUE.	**$119,815.62**	**$175,273.69**	**$68,822.12**	**$51,260.76**
General	**101,975.75**	**147,924.28**	**63,639.37**	**49,652.79**
Taxes	*93,496.10*	*147,010.11*	*56,201.51*	*43,107.88*
Property, poll, and income	87,705.98	139,463.95	49,340.91	36,009.33
Corporation, bank, etc.	5,790.12	7,546.16	6,860.60	7,098.55
Licenses and permits	*8.50*	*25.00*	*92.75*	*131.00*
Fines and forfeits	*51.65*	*238.29*	*508.79*	*52.01*
Grants and gifts	*8,419.50*	*650.88*	*6,836.32*	*6,361.90*
For expenses	8,419.50	650.88	6,836.32	6,361.90
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**17,839.87**	**27,349.41**	**5,182.75**	**1,607.97**
Special assessments	*143.00*	*47.00*	*182.30*	*61.64*
To meet expenses	143.00	47.00	182.30	–
To meet outlays	–	–	–	61.64
Privileges	–	–	–	–
Departmental	*7,376.56*	*3,783.11*	*3,048.52*	*1,145.17*
General government	544.50	648.29	129.68	–
Protection of persons and property	50.06	130.37	139.94	18.80
Health and sanitation	–	–	26.10	–
Highways	–	83.70	145.00	–
Charities	5,565.63	11.50	1,219.65	901.37
Soldiers' benefits	846.00	120.00	231.50	172.50
Schools	303.37	2,353.28	1,156.65	–
Libraries	47.00	254.07	–	–
Recreation	–	181.90	–	–
Unclassified	20.00	–	–	52.50
Public service enterprises	*6,579.34*	*16,990.65*	–	–
Electric light	–	–	–	–
Water	6,579.34	16,990.65	–	–
All other	–	–	–	–
Cemeteries	*842.92*	*3,109.65*	*560.07*	–
Interest	*2,898.05*	*3,419.00*	*1,391.86*	*401.16*
On sinking funds	–	–	–	–
On trust and investment funds	–	2,358.13	613.48	–
All other	2,898.05	1,060.87	778.38	401.16
NON-REVENUE.	**$52,100.10**	**$135,461.56**	**$39,231.45**	**$35,198.55**
Offsets to outlays	**433.44**	**17,800.00**	**8,485.40**	–
Departmental	*307.35*	*17,800.00*	*8,485.40*	–
Public service enterprises	*126.09*	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**41,350.00**	**90,000.00**	**20,000.00**	**27,000.00**
Loans, general purposes	–	–	–	*10,000.00*
Loans, public service enterprises	*1,350.00*	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*40,000.00*	*90,000.00*	*20,000.00*	*17,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	**12.00**	**75.35**	–
From sinking funds	–	–	–	–
All other	–	*12.00*	*75.35*	–
Refunds	**11.32**	**354.32**	**342.91**	**134.88**
Agency, trust, and investment	**10,305.34**	**27,295.24**	**10,327.79**	**8,063.67**
Taxes and licenses for State	*6,771.81*	*14,447.74*	*6,489.00*	*5,559.17*
Taxes for county	*2,880.03*	*7,310.85*	*3,027.73*	*2,182.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*653.50*	*5,536.65*	*811.06*	*322.50*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$120,249.06	$193,073.69	$77,307.52	$51,260.76
Premiums	–	–	–	–
Municipal indebtedness	41,350.00	90,000.00	20,000.00	27,000.00
Transfers and refunds	11.32	366.32	418.26	134.88
Agency, trust, and investment	10,305.34	27,295.24	10,327.79	8,063.67
Total receipts	**$171,915.72**	**$310,735.25**	**$108,053.57**	**$86,459.31**
Balance on hand, including funds	*8,198.45*	*41,070.57*	*19,512.78*	*12,201.29*
GRAND TOTAL	**$180,114.17**	**$351,805.82**	**$127,566.35**	**$98,660.60**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Ashland Population 2,287	Weston Population 2,282	Shirley Population 2,260	Millville Population 2,224
Maintenance	**$76,934.87**	**$148,876.55**	**$58,224.84**	**$45,581.86**
Departmental	*70,941.07*	*134,547.01*	*57,842.05*	*45,581.86*
General government	4,048.96	9,393.88	3,247.55	2,593.84
Protection of persons and property	3,604.50	13,822.75	4,608.54	2,584.89
Health and sanitation	2,063.22	1,647.50	1,875.60	47.25
Highways	15,762.08	36,515.28	16,837.10	9,634.07
Charities	8,611.89	1,995.00	3,241.62	2,499.22
Soldiers' benefits	938.00	104.00	144.00	168.00
Schools	33,105.46	55,121.54	24,997.51	26,742.87
Libraries	1,351.10	8,328.14	1,011.42	490.36
Recreation	300.00	5,418.85	806.20	–
Pensions	–	–	–	–
Unclassified	1,155.86	2,200.07	1,072.51	821.36
Public service enterprises	*4,616.84*	*7,631.43*	–	–
Electric light	–	–	–	–
Water	4,616.84	7,631.43	–	–
All other	–	–	–	–
Cemeteries	*1,376.96*	*6,698.11*	*382.79*	–
Administration of trust funds	–	–	–	–
Interest	**3,869.17**	**8,486.48**	**1,100.01**	**1,202.75**
Loans, general purposes	*2,120.00*	*3,786.48*	*1,100.01*	*1,202.75*
Loans, public service enterprises	*1,749.17*	*4,700.00*	–	–
Loans, cemeteries	–	–	–	–
Outlays	**3,938.93**	**36,341.09**	**21,697.67**	**14,201.30**
Departmental	*642.00*	*28,796.24*	*21,697.67*	*14,201.30*
General government	–	–	–	–
Protection of persons and property	–	456.00	–	3,610.75
Health and sanitation	–	–	175.36	–
Highways	–	27,770.89	21,495.83	4,338.57
Charities	–	–	–	–
Schools	642.00	–	–	6,251.98
Libraries	–	569.35	–	–
Recreation	–	–	26.48	–
Unclassified	–	–	–	–
Public service enterprises	*3,296.93*	*7,544.85*	–	–
Electric light	–	–	–	–
Water	3,296.93	7,544.85	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**57,500.00**	**112,760.32**	**23,500.00**	**22,100.00**
From sinking funds	–	–	–	–
From revenue and other sources	*8,500.00*	*7,760.32*	*3,500.00*	*5,100.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*49,000.00*	*105,000.00*	*20,000.00*	*17,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	**12.00**	**75.35**	–
To sinking funds from revenue	–	–	–	–
All other	–	*12.00*	*75.35*	–
Refunds	**11.32**	**354.32**	**342.91**	**134.88**
Agency, trust, and investment	**10,305.34**	**29,142.24**	**10,382.11**	**8,063.67**
Taxes and licenses for State	*6,771.81*	*14,447.74*	*6,489.00*	*5,559.17*
Taxes for county	*2,880.03*	*7,310.85*	*3,027.73*	*2,182.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*653.50*	*7,383.65*	*865.38*	*322.50*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$80,804.04	$157,363.03	$59,324.85	$46,784.61
Permanent debt (except from sinking funds)	8,500.00	7,760.32	3,500.00	5,100.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	3,938.93	36,341.09	21,697.67	14,201.30
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	49,000.00	105,000.00	20,000.00	17,000.00
Transfers (except to sinking funds) and refunds	11.32	366.32	418.26	134.88
Agency, trust, and investment	10,305.34	29,142.24	10,382.11	8,063.67
Total payments	**$152,559.63**	**$335,973.00**	**$115,322.89**	**$91,284.46**
Balance on hand, including funds	*27,554.54*	*15,832.82*	*12,243.46*	*7,376.14*
GRAND TOTAL	**$180,114.17**	**$351,805.82**	**$127,566.35**	**$98,660.60**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Groton POPULATION 2,185	Douglas POPULATION 2,181	Avon POPULATION 2,176	Merrimac POPULATION 2,173
REVENUE.	**$170,145.02**	**$78,696.89**	**$69,864.35**	**$109,874.57**
General	**128,890.78**	**64,920.86**	**57,523.07**	**69,299.57**
Taxes	*127,662.51*	*54,325.92*	*53,776.74*	*62,193.52*
Property, poll, and income	121,256.36	49,992.44	52,189.31	58,763.53
Corporation, bank, etc.	6,406.15	4,333.48	1,587.43	3,429.99
Licenses and permits	*137.00*	*69.00*	*74.50*	*125.50*
Fines and forfeits	*34.53*	*50.64*	*418.00*	*450.00*
Grants and gifts	*1,056.74*	*10,475.30*	*3,253.83*	*6,530.55*
For expenses	1,056.74	9,541.05	3,215.68	6,530.55
For outlays	–	934.25	38.15	–
All other	–	–	–	–
Commercial	**41,254.24**	**13,776.03**	**12,341.28**	**40,575.00**
Special assessments	–	–	*78.35*	*363.55*
To meet expenses	–	–	78.35	333.55
To meet outlays	–	–	–	30.00
Privileges	–	–	–	–
Departmental	*9,455.18*	*8,513.65*	*1,422.25*	*3,106.71*
General government	963.53	859.85	–	641.00
Protection of persons and property	1,320.33	2.40	35.69	135.85
Health and sanitation	387.86	–	118.36	–
Highways	1,173.43	–	–	117.50
Charities	2,655.01	6,639.63	594.00	983.88
Soldiers' benefits	552.00	198.00	586.00	759.50
Schools	2,354.84	759.93	66.00	399.30
Libraries	47.68	53.84	22.20	48.08
Recreation	–	–	–	–
Unclassified	.50	–	–	21.60
Public service enterprises	*26,810.65*	*2,981.74*	*8,460.52*	*35,347.44*
Electric light	26,647.38	–	–	24,899.79
Water	–	2,981.74	8,460.52	10,447.65
All other	163.27	–	–	–
Cemeteries	–	*8.00*	–	*439.00*
Interest	*4,988.41*	*2,272.64*	*2,380.16*	*1,318.30*
On sinking funds	–	–	–	–
On trust and investment funds	1,813.74	1,846.19	34.02	107.86
All other	3,174.67	426.45	2,346.14	1,210.44
NON-REVENUE.	**$73,190.20**	**$62,989.27**	**$53,643.50**	**$41,462.59**
Offsets to outlays	**4,199.36**	–	**25.00**	**10,181.22**
Departmental	*1,059.63*	–	*25.00*	*9,814.72*
Public service enterprises	*3,139.73*	–	–	*366.50*
Cemeteries	–	–	–	–
Municipal indebtedness	**50,000.00**	**47,500.00**	**45,000.00**	**15,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	*3,500.00*	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*50,000.00*	*44,000.00*	*45,000.00*	*15,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**222.55**	**3,946.97**	**189.21**	**1,433.02**
From sinking funds	–	–	–	–
All other	*222.55*	*3,946.97*	*189.21*	*1,433.02*
Refunds	**271.96**	**322.88**	**595.49**	**632.27**
Agency, trust, and investment	**18,496.33**	**11,219.42**	**7,833.80**	**14,216.08**
Taxes and licenses for State	*9,105.00*	*6,210.00*	*5,262.00*	*6,315.00*
Taxes for county	*4,356.97*	*2,619.00*	*2,571.80*	*3,973.93*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*5,034.36*	*2,390.42*	–	*3,927.15*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$174,344.38	$78,696.89	$69,889.35	$120,055.79
Premiums	–	–	–	–
Municipal indebtedness	50,000.00	47,500.00	45,000.00	15,000.00
Transfers and refunds	494.51	4,269.85	784.70	2,065.29
Agency, trust, and investment	18,496.33	11,219.42	7,833.80	14,216.08
Total receipts	**$243,335.22**	**$141,686.16**	**$123,507.85**	**$151,337.16**
Balance on hand, including funds	*4,704.87*	*19,371.81*	*4,150.68*	*32,799.94*
GRAND TOTAL	**$248,040.09**	**$161,057.97**	**$127,658.53**	**$184,137.10**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Groton Population 2,185	Douglas Population 2,181	Avon Population 2,176	Merrimac Population 2,173
Maintenance	**$109,570.06**	**$68,928.29**	**$49,115.13**	**$87,220.57**
Departmental	*90,711.91*	*65,264.53*	*42,994.78*	*62,732.70*
General government	5,085.79	4,778.14	3,486.92	5,450.86
Protection of persons and property	8,995.13	2,687.66	4,257.61	10,613.75
Health and sanitation	3,110.18	467.95	3,051.47	1,570.97
Highways	15,565.63	15,825.72	5,960.35	13,640.60
Charities	6,760.42	11,110.28	1,840.19	4,360.82
Soldiers' benefits	484.00	270.00	684.00	949.09
Schools	42,889.15	27,917.91	22,547.39	23,702.78
Libraries	4,093.18	1,776.87	607.65	804.00
Recreation	1,625.46	30.00	30.00	64.35
Pensions	–	–	–	–
Unclassified	2,102.97	400.00	529.20	1,575.48
Public service enterprises	*18,858.15*	*3,479.76*	*6,120.35*	*23,375.99*
Electric light	18,744.09	–	–	16,557.44
Water	–	3,479.76	6,120.35	6,818.55
All other	114.06	–	–	–
Cemeteries	–	*8.00*	–	*1,111.88*
Administration of trust funds	–	*176.00*	–	–
Interest	**2,878.97**	**3,895.36**	**1,271.84**	**2,203.15**
Loans, general purposes	*2,878.97*	*2,975.36*	*1,221.84*	*523.65*
Loans, public service enterprises	–	*920.00*	*50.00*	*1,679.50*
Loans, cemeteries	–	–	–	–
Outlays	**21,974.23**	**22,043.78**	**2,768.38**	**18,500.80**
Departmental	*10,759.50*	*17,936.68*	*2,241.15*	*14,322.50*
General government	–	17,435.53	165.00	–
Protection of persons and property	10,253.43	–	76.30	–
Health and sanitation	–	–	–	200.57
Highways	–	–	–	14,121.93
Charities	506.07	–	–	–
Schools	–	501.15	1,499.85	–
Libraries	–	–	–	–
Recreation	–	–	500.00	–
Unclassified	–	–	–	–
Public service enterprises	*11,214.73*	*4,107.10*	*527.23*	*4,178.30*
Electric light	11,214.73	–	–	3,704.17
Water	–	4,107.10	527.23	474.13
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**82,000.00**	**46,000.00**	**54,000.00**	**31,050.00**
From sinking funds	–	–	–	–
From revenue and other sources	*17,000.00*	*6,000.00*	*2,000.00*	*6,050.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*65,000.00*	*40,000.00*	*52,000.00*	*25,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**222.55**	**3,946.97**	**189.21**	**1,433.02**
To sinking funds from revenue	–	–	–	–
All other	*222.55*	*3,946.97*	*189.21*	*1,433.02*
Refunds	**271.96**	**322.88**	**595.49**	**632.27**
Agency, trust, and investment	**18,496.33**	**9,350.37**	**7,867.82**	**14,215.44**
Taxes and licenses for State	*9,105.00*	*6,210.00*	*5,262.00*	*6,315.00*
Taxes for county	*4,356.97*	*2,619.00*	*2,571.80*	*3,973.93*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*5,034.36*	*521.37*	*34.02*	*3,926.51*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$112,449.03	$72,823.65	$50,386.97	$89,423.72
Permanent debt (except from sinking funds)	17,000.00	6,000.00	2,000.00	6,050.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	21,974.23	22,043.78	2,768.38	18,500.80
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	65,000.00	40,000.00	52,000.00	25,000.00
Transfers (except to sinking funds) and refunds	494.51	4,269.85	784.70	2,065.29
Agency, trust, and investment	18,496.33	9,350.37	7,867.82	14,215.44
Total payments	**$235,414.10**	**$154,487.65**	**$115,807.87**	**$155,255.25**
Balance on hand, including funds	*12,625.99*	*6,570.32*	*11,850.66*	*28,881.85*
GRAND TOTAL	**$248,040.09**	**$161,057.97**	**$127,658.53**	**$184,137.10**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Acton Population 2,162	Bellingham Population 2,102	Rehoboth Population 2,065	Belchertown Population 2,058
REVENUE.	**$104,777.78**	**$65,624.79**	**$72,326.54**	**$104,529.68**
General	**99,002.77**	**60,415.90**	**68,237.11**	**96,187.02**
Taxes	*86,563.07*	*50,338.76*	*54,953.87*	*55,535.11*
Property, poll, and income	81,828.28	46,533.37	54,075.90	52,983.24
Corporation, bank, etc.	4,734.79	3,805.39	877.97	2,551.87
Licenses and permits	*19.00*	*27.00*	*75.00*	*67.00*
Fines and forfeits	*165.22*	*9.50*	*45.73*	*1,290.07*
Grants and gifts	*12,255.48*	*10,040.64*	*13,162.51*	*39,294.84*
For expenses	12,255.48	9,997.64	13,162.51	16,848.11
For outlays	–	43.00	–	22,446.73
All other	–	–	–	–
Commercial	**5,775.01**	**5,208.89**	**4,089.43**	**8,342.66**
Special assessments	*72.75*	–	*558.50*	*120.20*
To meet expenses	72.75	–	558.50	120.20
To meet outlays	–	–	–	–
Privileges	–	–	*95.00*	–
Departmental	*1,365.50*	*4,404.80*	*1,594.13*	*5,420.36*
General government	160.00	20.00	–	430.00
Protection of persons and property	205.35	272.35	650.14	20.17
Health and sanitation	66.00	–	–	15.00
Highways	97.00	282.00	–	–
Charities	233.24	2,921.98	502.59	3,260.58
Soldiers' benefits	372.00	350.00	96.00	948.00
Schools	115.91	553.05	331.90	746.61
Libraries	66.00	4.42	–	–
Recreation	–	–	–	–
Unclassified	50.00	1.00	13.50	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*1,025.50*	*156.00*	*442.50*	*321.50*
Interest	*3,311.26*	*648.09*	*1,399.30*	*2,480.60*
On sinking funds	–	–	–	–
On trust and investment funds	2,182.45	–	225.00	1,522.38
All other	1,128.81	648.09	1,174.30	958.22
NON-REVENUE.	**$94,948.39**	**$50,809.10**	**$31,031.86**	**$30,446.26**
Offsets to outlays	**12,450.00**	**4,400.00**	**1,660.00**	**2,000.00**
Departmental	*12,450.00*	*4,400.00*	*1,660.00*	*2,000.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**66,000.00**	**37,000.00**	**20,000.00**	**20,000.00**
Loans, general purposes	–	–	–	*10,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*66,000.00*	*37,000.00*	*20,000.00*	*10,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**1,156.50**	**113.00**	**237.55**	–
From sinking funds	–	–	–	–
All other	*1,156.50*	*113.00*	*237.55*	–
Refunds	**330.22**	**641.44**	**19.04**	**97.86**
Agency, trust, and investment	**15,011.67**	**8,654.66**	**9,115.27**	**8,348.40**
Taxes and licenses for State	*7,314.00*	*5,529.00*	*5,793.00*	*4,830.00*
Taxes for county	*3,323.11*	*2,847.35*	*1,741.80*	*2,609.50*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*4,374.56*	*278.31*	*1,580.47*	*908.90*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$117,227.78	$70,024.79	$73,986.54	$106,529.68
Premiums	–	–	–	–
Municipal indebtedness	66,000.00	37,000.00	20,000.00	20,000.00
Transfers and refunds	1,486.72	754.44	256.59	97.86
Agency, trust, and investment	15,011.67	8,654.66	9,115.27	8,348.40
Total receipts	**$199,726.17**	**$116,433.89**	**$103,358.40**	**$134,975.94**
Balance on hand, including funds	*2,037.48*	*7,950.03*	*28,099.86*	*36,537.47*
GRAND TOTAL	**$201,763.65**	**$124,383.92**	**$131,458.26**	**$171,513.41**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Acton Population 2,162	Bellingham Population 2,102	Rehoboth Population 2,065	Belchertown Population 2,058
Maintenance	**$81,094.79**	**$61,953.71**	**$55,636.06**	**$68,243.59**
Departmental	*79,244.72*	*61,636.06*	*55,193.56*	*67,573.23*
General government	3,248.80	4,269.88	2,745.17	2,951.45
Protection of persons and property	6,695.71	1,924.11	2,488.27	2,261.91
Health and sanitation	2,748.53	1,238.81	2,373.09	1,071.25
Highways	22,576.87	15,455.94	14,689.67	16,074.48
Charities	1,453.50	9,753.61	3,153.53	6,190.96
Soldiers' benefits	384.00	216.00	96.00	896.00
Schools	39,847.70	27,596.42	29,208.83	35,002.76
Libraries	1,018.24	640.51	–	702.92
Recreation	29.50	–	–	100.00
Pensions	–	–	–	–
Unclassified	1,241.87	540.78	439.00	2,321.50
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*1,850.07*	*317.65*	*442.50*	*670.36*
Administration of trust funds	–	–	–	–
Interest	**2,409.27**	**2,682.53**	**1,545.17**	**2,455.82**
Loans, general purposes	*2,409.27*	*2,682.53*	*1,545.17*	*2,455.82*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**20,541.50**	**9,398.73**	**22,095.17**	**57,622.77**
Departmental	*19,876.46*	*9,398.73*	*22,095.17*	*57,622.77*
General government	–	–	–	–
Protection of persons and property	–	90.42	–	–
Health and sanitation	–	399.80	–	400.00
Highways	19,562.34	8,515.16	1,945.14	11,334.22
Charities	–	393.35	–	–
Schools	314.12	–	20,150.03	45,588.55
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	300.00
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*665.04*	–	–	–
Municipal indebtedness	**73,625.00**	**34,500.00**	**33,000.00**	**13,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*7,625.00*	*1,500.00*	*3,000.00*	*3,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*66,000.00*	*33,000.00*	*30,000.00*	*10,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**1,156.50**	**113.00**	**237.55**	–
To sinking funds from revenue	–	–	–	–
All other	*1,156.50*	*113.00*	*237.55*	–
Refunds	**330.22**	**641.44**	**19.04**	**97.86**
Agency, trust, and investment	**15,352.74**	**8,654.66**	**9,115.27**	**8,411.00**
Taxes and licenses for State	*7,314.00*	*5,529.00*	*5,793.00*	*4,830.00*
Taxes for county	*3,323.11*	*2,847.35*	*1,741.80*	*2,609.50*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*4,715.63*	*278.31*	*1,580.47*	*971.50*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$83,504.06	$64,636.24	$57,181.23	$70,699.41
Permanent debt (except from sinking funds)	7,625.00	1,500.00	3,000.00	3,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	20,541.50	9,398.73	22,095.17	57,622.77
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	66,000.00	33,000.00	30,000.00	10,000.00
Transfers (except to sinking funds) and refunds	1,486.72	754.44	256.59	97.86
Agency, trust, and investment	15,352.74	8,654.66	9,115.27	8,411.00
Total payments	**$194,510.02**	**$117,944.07**	**$121,648.26**	**$149,831.04**
Balance on hand, including funds	*7,253.63*	*6,439.85*	*9,810.00*	*21,682.37*
GRAND TOTAL	**$201,763.65**	**$124,383.92**	**$131,458.26**	**$171,513.41**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ashburnham POPULATION 2,012	Georgetown POPULATION 2,004	Charlton POPULATION 1,995	Wayland POPULATION 1,935
REVENUE.	**$83,453.33**	**$74,160.08**	**$65,104.25**	**$108,161.09**
General	**59,420.63**	**47,113.16**	**61,862.27**	**91,673.26**
Taxes	*52,599.21*	*40,994.60*	*46,965.13*	*90,871.81*
Property, poll, and income	49,087.21	39,572.83	44,047.05	88,361.50
Corporation, bank, etc.	3,512.00	1,421.77	2,918.08	2,510.31
Licenses and permits	*43.50*	*26.00*	*15.00*	*19.00*
Fines and forfeits	*.70*	*4.28*	*75.00*	*115.28*
Grants and gifts	*6,777.22*	*6,088.28*	*14,807.14*	*667.17*
For expenses	6,777.22	6,088.28	14,807.14	667.17
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**24,032.70**	**27,046.92**	**3,241.98**	**16,487.83**
Special assessments	*110.15*	*1,021.66*	–	*684.93*
To meet expenses	110.15	1,021.66	–	684.93
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*1,066.86*	*6,050.21*	*1,592.66*	*8,473.77*
General government	88.30	1.25	59.95	86.00
Protection of persons and property	177.02	261.18	142.93	262.77
Health and sanitation	32.95	–	–	185.25
Highways	.25	76.42	–	6,031.75
Charities	120.00	2,715.62	965.35	339.95
Soldiers' benefits	567.00	1,264.50	385.00	870.00
Schools	–	1,677.80	–	576.90
Libraries	–	45.44	9.43	71.15
Recreation	–	–	–	50.00
Unclassified	81.34	8.00	30.00	–
Public service enterprises	*20,461.43*	*18,889.49*	–	*2,319.45*
Electric light	12,693.82	18,889.49	–	–
Water	7,762.41	–	–	2,316.40
All other	5.20	–	–	3.05
Cemeteries	*578.95*	–	*392.66*	*407.11*
Interest	*1,816.31*	*1,085.56*	*1,256.66*	*4,602.57*
On sinking funds	–	–	–	–
On trust and investment funds	1,066.86	924.28	398.84	1,196.00
All other	748.45	161.28	857.82	3,406.57
NON-REVENUE.	**$150,825.89**	**$29,720.88**	**$79,065.39**	**$99,762.26**
Offsets to outlays	**35,105.68**	**7,099.18**	**12,531.81**	–
Departmental	*35,105.68*	*5,500.00*	*12,531.81*	–
Public service enterprises	–	*1,599.18*	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**95,300.88**	**12,015.00**	**55,000.00**	**81,000.00**
Loans, general purposes	*7,500.00*	*12,000.00*	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*87,800.88*	–	*55,000.00*	*81,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	*15.00*	–	–
Transfers	**8,265.28**	**1,503.22**	–	**1,018.75**
From sinking funds	–	–	–	–
All other	*8,265.28*	*1,503.22*	–	*1,018.75*
Refunds	**1,682.51**	**228.33**	**13.00**	**349.58**
Agency, trust, and investment	**10,471.54**	**8,875.15**	**11,520.58**	**17,393.93**
Taxes and licenses for State	*5,334.00*	*5,121.00*	*6,018.00*	*9,996.00*
Taxes for county	*2,255.00*	*3,179.15*	*2,546.00*	*5,021.59*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,882.54*	*575.00*	*2,956.58*	*2,376.34*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$118,559.01	$81,259.26	$77,636.06	$108,161.09
Premiums	–	15.00	–	–
Municipal indebtedness	95,300.88	12,000.00	55,000.00	81,000.00
Transfers and refunds	9,947.79	1,731.55	13.00	1,368.33
Agency, trust, and investment	10,471.54	8,875.15	11,520.58	17,393.93
Total receipts	**$234,279.22**	**$103,880.96**	**$144,169.64**	**$207,923.35**
Balance on hand, including funds	*9,056.37*	*18,400.32*	*27,157.63*	*17,847.38*
GRAND TOTAL	**$243,335.59**	**$122,281.28**	**$171,327.27**	**$225,770.73**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Ashburnham Population 2,012	Georgetown Population 2,004	Charlton Population 1,995	Wayland Population 1,935
Maintenance	**$72,261.65**	**$68,033.03**	**$65,482.83**	**$94,423.77**
Departmental	*55,468.89*	*53,112.62*	*64,788.78*	*89,912.02*
General government	3,658.88	2,176.74	2,775.85	4,764.95
Protection of persons and property	6,086.08	4,263.45	885.95	6,096.08
Health and sanitation	1,298.57	838.39	864.30	2,734.24
Highways	16,860.52	11,176.02	22,559.39	25,890.80
Charities	1,843.95	4,058.76	3,575.59	1,698.18
Soldiers' benefits	408.00	1,839.75	831.00	1,460.46
Schools	23,440.79	25,904.15	31,965.90	39,221.07
Libraries	967.86	1,785.37	492.14	4,772.33
Recreation	125.40	–	55.00	254.53
Pensions	–	–	–	–
Unclassified	778.84	1,069.99	783.66	3,019.38
Public service enterprises	*15,733.39*	*14,920.41*	–	*2,649.64*
Electric light	10,159.93	14,920.41	–	–
Water	5,573.46	–	–	2,649.64
All other	–	–	–	–
Cemeteries	*1,059.37*	–	*694.05*	*1,852.11*
Administration of trust funds	–	–	–	*10.00*
Interest	**2,853.52**	**690.00**	**4,037.49**	**5,420.09**
Loans, general purposes	*2,302.72*	–	*4,037.49*	*5,420.09*
Loans, public service enterprises	*550.80*	*690.00*	–	–
Loans, cemeteries	–	–	–	–
Outlays	**47,383.09**	**11,988.90**	**34,807.90**	**2,038.56**
Departmental	*44,225.28*	*7,648.81*	*34,807.90*	*2,038.56*
General government	–	70.00	–	–
Protection of persons and property	–	1,099.00	–	–
Health and sanitation	–	–	–	–
Highways	41,961.00	6,474.81	600.00	2,038.56
Charities	–	–	–	–
Schools	2,264.28	–	33,807.90	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	400.00	–
Public service enterprises	*3,157.81*	*4,345.09*	–	–
Electric light	2,272.69	4,345.09	–	–
Water	885.12	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**88,242.80**	**3,000.00**	**47,000.00**	**102,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*3,050.00*	*3,000.00*	*2,000.00*	*3,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*85,192.80*	–	*45,000.00*	*99,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**8,265.28**	**1,503.22**	–	**1,018.75**
To sinking funds from revenue	–	–	–	–
All other	*8,265.28*	*1,503.22*	–	*1,018.75*
Refunds	**1,682.51**	**228.33**	**13.00**	**349.58**
Agency, trust, and investment	**11,020.23**	**8,830.46**	**11,484.16**	**17,125.13**
Taxes and licenses for State	*5,334.00*	*5,121.00*	*6,018.00*	*9,996.00*
Taxes for county	*2,255.00*	*3,179.15*	*2,546.00*	*5,021.59*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*3,431.23*	*530.31*	*2,920.16*	*2,107.54*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$75,115.17	$68,723.03	$69,520.32	$99,843.86
Permanent debt (except from sinking funds)	3,050.00	3,000.00	2,000.00	3,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	47,383.09	11,988.90	34,807.90	2,038.56
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	85,192.80	–	45,000.00	99,000.00
Transfers (except to sinking funds) and refunds	9,947.79	1,731.55	13.00	1,368.33
Agency, trust, and investment	11,020.23	8,830.46	11,484.16	17,125.13
Total payments	**$231,709.08**	**$94,273.94**	**$162,825.38**	**$222,375.88**
Balance on hand, including funds	*11,626.51*	*28,007.34*	*8,501.89*	*3,394.85*
GRAND TOTAL	**$243,335.59**	**$122,281.28**	**$171,327.27**	**$225,770.73**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hanson Population 1,910	Williamsburg Population 1,866	Harwich Population 1,846	Southborough Population 1,838
REVENUE.	**$62,872.60**	**$62,351.61**	**$86,902.78**	**$87,332.27**
General	**58,189.84**	**51,917.90**	**78,969.01**	**81,632.42**
Taxes	*52,301.39*	*43,026.90*	*76,218.80*	*75,732.96*
Property, poll, and income	47,883.49	40,160.28	74,864.94	67,732.18
Corporation, bank, etc.	4,417.90	2,866.62	1,353.86	8,000.78
Licenses and permits	*132.50*	*40.00*	*113.50*	*41.00*
Fines and forfeits	*14.58*	*488.46*	*350.00*	*10.00*
Grants and gifts	*5,741.37*	*8,362.54*	*2,286.71*	*5,848.46*
For expenses	5,741.37	8,362.54	2,286.71	5,848.46
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**4,682.76**	**10,433.71**	**7,933.77**	**5,699.85**
Special assessments	–	–	*1,173.85*	*405.55*
To meet expenses	–	–	1,173.85	405.55
To meet outlays	–	–	–	–
Privileges	–	–	*1,271.73*	*365.00*
Departmental	*2,860.57*	*3,937.43*	*4,513.36*	*2,409.72*
General government	205.00	25.30	686.82	510.85
Protection of persons and property	666.80	–	641.07	457.72
Health and sanitation	370.40	92.14	–	–
Highways	–	–	30.00	–
Charities	393.22	1,733.04	1,221.52	–
Soldiers' benefits	747.00	223.50	672.00	308.50
Schools	32.55	1,851.26	763.79	1,021.70
Libraries	33.00	–	311.05	39.95
Recreation	–	–	93.50	–
Unclassified	412.60	12.19	93.61	71.00
Public service enterprises	*52.50*	*3,251.98*	–	–
Electric light	–	–	–	–
Water	52.50	3,246.98	–	–
All other	–	5.00	–	–
Cemeteries	*121.30*	–	–	*1,465.62*
Interest	*1,648.39*	*3,244.30*	*974.83*	*1,053.96*
On sinking funds	–	1,122.96	–	–
On trust and investment funds	–	961.25	480.66	143.82
All other	1,648.39	1,160.09	494.17	910.14
NON-REVENUE.	**$79,101.38**	**$38,737.04**	**$70,397.39**	**$49,785.78**
Offsets to outlays	**4,253.83**	–	**5,700.00**	–
Departmental	*4,253.83*	–	*5,700.00*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**64,096.43**	**26,500.00**	**50,000.00**	**35,000.00**
Loans, general purposes	–	*1,500.00*	–	–
Loans, public service enterprises	*19,000.00*	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*45,000.00*	*25,000.00*	*50,000.00*	*35,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*96.43*	–	–	–
Transfers	**2.66**	**2,171.40**	**41.70**	–
From sinking funds	–	–	–	–
All other	*2.66*	*2,171.40*	*41.70*	–
Refunds	**39.55**	**25.00**	**26.56**	**1,230.31**
Agency, trust, and investment	**10,708.91**	**10,040.64**	**14,629.13**	**13,555.47**
Taxes and licenses for State	*6,297.00*	*5,064.00*	*6,783.00*	*8,466.00*
Taxes for county	*3,909.08*	*3,044.41*	*6,921.66*	*4,000.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*502.83*	*1,932.23*	*924.47*	*1,089.47*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$67,126.43	$62,351.61	$92,602.78	$87,332.27
Premiums	96.43	–	–	–
Municipal indebtedness	64,000.00	26,500.00	50,000.00	35,000.00
Transfers and refunds	42.21	2,196.40	68.26	1,230.31
Agency, trust, and investment	10,708.91	10,040.64	14,629.13	13,555.47
Total receipts	**$141,973.98**	**$101,088.65**	**$157,300.17**	**$137,118.05**
Balance on hand, including funds	*16,875.04*	*15,003.47*	*4,599.30*	*31,019.49*
GRAND TOTAL	**$158,849.02**	**$116,092.12**	**$161,899.47**	**$168,137.54**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Hanson Population 1,910	Williamsburg Population 1,866	Harwich Population 1,846	Southborough Population 1,838
Maintenance	**$57,315.58**	**$49,793.39**	**$60,253.96**	**$77,759.39**
Departmental	*55,884.20*	*48,387.42*	*60,107.18*	*75,618.25*
General government	4,589.45	2,823.20	7,167.90	5,276.01
Protection of persons and property	6,273.88	2,179.48	4,285.44	9,141.84
Health and sanitation	2,110.15	896.71	2,225.97	1,319.47
Highways	14,993.48	12,083.28	11,089.02	21,060.63
Charities	2,451.65	3,029.09	7,211.97	2,291.01
Soldiers' benefits	784.04	213.00	486.00	176.00
Schools	22,155.01	26,403.58	25,798.45	32,851.56
Libraries	1,136.48	120.75	859.03	1,919.71
Recreation	–	–	67.00	318.65
Pensions	–	–	–	–
Unclassified	1,390.06	638.33	916.40	1,263.37
Public service enterprises	*1,260.08*	*1,405.97*	*146.78*	–
Electric light	–	–	–	–
Water	1,260.08	1,403.60	–	–
All other	–	2.37	146.78	–
Cemeteries	*171.30*	–	–	*2,141.14*
Administration of trust funds	–	–	–	–
Interest	**1,494.94**	**3,102.79**	**1,171.26**	**1,123.06**
Loans, general purposes	*1,494.94*	*1,102.79*	*1,171.26*	*1,123.06*
Loans, public service enterprises	–	*2,000.00*	–	–
Loans, cemeteries	–	–	–	–
Outlays	**27,087.63**	**410.00**	**19,584.35**	**15,004.57**
Departmental	*7,426.42*	*110.00*	*19,584.35*	*15,004.57*
General government	–	–	1,604.56	–
Protection of persons and property	–	–	–	8,083.42
Health and sanitation	–	–	–	–
Highways	5,833.31	110.00	16,996.62	6,921.15
Charities	225.00	–	–	–
Schools	468.00	–	787.34	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	900.11	–	195.83	–
Public service enterprises	*19,661.21*	*300.00*	–	–
Electric light	–	–	–	–
Water	19,661.21	300.00	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**41,000.00**	**27,750.00**	**63,600.00**	**39,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	*1,000.00*	*2,750.00*	*600.00*	*4,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*40,000.00*	*25,000.00*	*63,000.00*	*35,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**2.66**	**2,171.40**	**41.70**	–
To sinking funds from revenue	–	*1,000.00*	–	–
All other	*2.66*	*1,171.40*	*41.70*	–
Refunds	**39.55**	**25.00**	**26.56**	**1,230.31**
Agency, trust, and investment	**10,627.38**	**12,041.20**	**14,807.03**	**13,558.62**
Taxes and licenses for State	*6,297.00*	*5,064.00*	*6,783.00*	*8,466.00*
Taxes for county	*3,909.08*	*3,044.41*	*6,921.66*	*4,000.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*421.30*	*3,932.79*	*1,102.37*	*1,092.62*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$58,810.52	$52,896.18	$61,425.22	$78,882.45
Permanent debt (except from sinking funds)	1,000.00	2,750.00	600.00	4,500.00
Sinking fund requirements from revenue	–	1,000.00	–	–
Outlays	27,087.63	410.00	19,584.35	15,004.57
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	40,000.00	25,000.00	63,000.00	35,000.00
Transfers (except to sinking funds) and refunds	42.21	1,196.40	68.26	1,230.31
Agency, trust, and investment	10,627.38	12,041.20	14,807.03	13,558.62
Total payments	**$137,567.74**	**$95,293.78**	**$159,484.86**	**$148,175.95**
Balance on hand, including funds	*21,281.28*	*20,798.34*	*2,414.61*	*19,961.59*
GRAND TOTAL	**$158,849.02**	**$116,092.12**	**$161,899.47**	**$168,137.54**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Northfield Population 1,775	Hull Population 1,771	Stockbridge Population 1,764	Northborough Population 1,753
REVENUE.	**$81,408.51**	**$579,372.93**	**$120,714.38**	**$99,800.00**
General	**76,418.86**	**460,044.64**	**118,352.51**	**81,565.49**
Taxes	*64,549.68*	*455,318.24*	*117,532.75*	*74,275.51*
Property, poll, and income	63,514.54	445,146.43	113,938.82	72,421.46
Corporation, bank, etc.	1,035.14	10,171.81	3,593.93	1,854.05
Licenses and permits	*54.00*	*2,376.00*	*19.10*	*58.00*
Fines and forfeits	*10.95*	*2,172.33*	*515.53*	*56.96*
Grants and gifts	*11,804.23*	*178.07*	*285.13*	*7,175.02*
For expenses	11,804.23	178.07	285.13	7,175.02
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**4,989.65**	**119,328.29**	**2,361.87**	**18,234.51**
Special assessments	–	–	–	*494.67*
To meet expenses	–	–	–	494.67
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*2,102.24*	*2,436.03*	*1,747.04*	*4,451.85*
General government	353.00	–	671.00	1,806.34
Protection of persons and property	66.70	859.71	267.74	447.52
Health and sanitation	403.92	279.36	–	403.05
Highways	145.71	632.60	46.50	4.00
Charities	302.09	100.00	220.50	695.33
Soldiers' benefits	324.00	253.00	288.00	396.00
Schools	236.00	112.00	211.80	560.22
Libraries	26.82	76.00	–	85.39
Recreation	–	–	41.50	12.00
Unclassified	244.00	123.36	–	42.00
Public service enterprises	–	*102,959.61*	*146.91*	*5,732.53*
Electric light	–	102,959.61	–	–
Water	–	–	146.91	5,732.53
All other	–	–	–	–
Cemeteries	*351.61*	*52.24*	*16.00*	*1,575.22*
Interest	*2,535.80*	*13,880.41*	*451.92*	*5,980.24*
On sinking funds	–	264.47	–	–
On trust and investment funds	1,764.28	–	451.92	3,247.59
All other	771.52	13,615.94	–	2,732.65
NON-REVENUE.	**$50,920.50**	**$461,812.09**	**$141,733.50**	**$148,551.47**
Offsets to outlays	–	**1,100.00**	**7,580.67**	**12,373.03**
Departmental	–	*1,100.00*	*7,580.67*	*12,373.03*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**40,000.00**	**367,403.60**	**111,000.00**	**117,983.54**
Loans, general purposes	–	*197,000.00*	*16,000.00*	*61,600.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*40,000.00*	*170,000.00*	*95,000.00*	*55,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	*403.60*	–	*1,383.54*
Transfers	**197.91**	**27,240.39**	**853.17**	**1,365.14**
From sinking funds	–	*26,700.00*	–	–
All other	*197.91*	*540.39*	*853.17*	*1,365.14*
Refunds	**147.41**	**2,652.50**	**38.51**	**389.57**
Agency, trust, and investment	**10,575.18**	**63,415.60**	**22,261.15**	**16,440.19**
Taxes and licenses for State	*5,151.98*	*27,095.70*	*12,589.82*	*6,015.00*
Taxes for county	*4,254.09*	*21,602.72*	*9,621.33*	*2,691.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,169.11*	*14,717.18*	*50.00*	*7,734.19*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$81,408.51	$580,472.93	$128,295.05	$112,173.03
Premiums	–	403.60	–	1,383.54
Municipal indebtedness	40,000.00	367,000.00	111,000.00	116,600.00
Transfers and refunds	345.32	29,892.89	891.68	1,754.71
Agency, trust, and investment	10,575.18	63,415.60	22,261.15	16,440.19
Total receipts	**$132,329.01**	**$1,041,185.02**	**$262,447.88**	**$248,351.47**
Balance on hand, including funds	*24,211.33*	*82,620.82*	*62.15*	*20,987.28*
GRAND TOTAL	**$156,540.34**	**$1,123,805.84**	**$262,510.03**	**$269,338.75**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Northfield Population 1,775	Hull Population 1,771	Stockbridge Population 1,764	Northborough Population 1,753
Maintenance	**$58,021.02**	**$417,137.23**	**$93,328.93**	**$78,013.59**
Departmental	*57,230.91*	*339,630.25*	*91,124.99*	*73,507.45*
General government	4,523.86	25,878.05	8,746.86	7,801.88
Protection of persons and property	1,381.09	80,730.34	5,709.22	5,688.65
Health and sanitation	1,494.32	37,101.58	5,019.95	2,117.83
Highways	16,537.27	75,964.57	24,015.33	16,076.20
Charities	1,651.52	11,157.21	2,630.55	5,597.35
Soldiers' benefits	260.00	1,568.00	232.00	1,374.37
Schools	28,500.52	84,875.66	39,326.22	30,323.89
Libraries	1,273.97	4,474.35	2,500.00	2,806.57
Recreation	484.55	9,965.29	280.10	482.41
Pensions	–	–	–	–
Unclassified	1,123.81	7,915.20	2,664.76	1,238.30
Public service enterprises	–	*75,819.75*	*442.22*	*1,814.11*
Electric light	–	75,819.75	–	–
Water	–	–	442.22	1,814.11
All other	–	–	–	–
Cemeteries	*787.09*	*1,687.23*	*1,761.72*	*2,646.51*
Administration of trust funds	*3.02*	–	–	*45.52*
Interest	**2,465.37**	**24,892.02**	**4,822.30**	**934.03**
Loans, general purposes	*2,465.37*	*24,612.69*	*3,227.30*	*934.03*
Loans, public service enterprises	–	*279.33*	*1,595.00*	–
Loans, cemeteries	–	–	–	–
Outlays	–	**235,920.32**	**44,368.20**	**70,323.98**
Departmental	–	*212,304.10*	*43,983.75*	*67,661.37*
General government	–	–	–	–
Protection of persons and property	–	104,640.58	3,200.00	9,849.79
Health and sanitation	–	51,595.79	7,957.80	–
Highways	–	43,681.48	32,277.02	25,892.13
Charities	–	–	–	–
Schools	–	–	146.57	31,919.45
Libraries	–	–	–	–
Recreation	–	–	402.36	–
Unclassified	–	12,386.25	–	–
Public service enterprises	–	*23,616.22*	–	*2,662.61*
Electric light	–	23,616.22	–	–
Water	–	–	–	2,662.61
All other	–	–	–	–
Cemeteries	–	–	*384.45*	–
Municipal indebtedness	**44,860.00**	**326,626.06**	**72,000.00**	**50,000.00**
From sinking funds	–	*26,700.00*	–	–
From revenue and other sources	*3,860.00*	*44,926.06*	*7,000.00*	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*41,000.00*	*255,000.00*	*65,000.00*	*50,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**197.91**	**27,240.39**	**853.17**	**1,365.14**
To sinking funds from revenue	–	*100.00*	–	–
All other	*197.91*	*27,140.39*	*853.17*	*1,365.14*
Refunds	**147.41**	**2,652.50**	**38.51**	**389.57**
Agency, trust, and investment	**10,575.18**	**54,619.51**	**22,227.15**	**15,909.36**
Taxes and licenses for State	*5,151.98*	*27,095.70*	*12,589.82*	*6,015.00*
Taxes for county	*4,254.09*	*21,602.72*	*9,621.33*	*2,691.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,169.11*	*5,921.09*	*16.00*	*7,203.36*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$60,486.39	$442,029.25	$98,151.23	$78,947.62
Permanent debt (except from sinking funds)	3,860.00	44,926.06	7,000.00	–
Sinking fund requirements from revenue	–	100.00	–	–
Outlays	–	235,920.32	44,368.20	70,323.98
Permanent debt from sinking funds	–	26,700.00	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	41,000.00	255,000.00	65,000.00	50,000.00
Transfers (except to sinking funds) and refunds	345.32	29,792.89	891.68	1,754.71
Agency, trust, and investment	10,575.18	54,619.51	22,227.15	15,909.36
Total payments	**$116,266.89**	**$1,089,088.03**	**$237,638.26**	**$216,935.67**
Balance on hand, including funds	*40,273.45*	*34,717.81*	*24,871.77*	*52,403.08*
GRAND TOTAL	**$156,540.34**	**$1,123,805.84**	**$262,510.03**	**$269,338.75**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Rutland POPULATION 1,743	Chatham POPULATION 1,737	Salisbury POPULATION 1,701	Raynham POPULATION 1,695
REVENUE.	**$55,164.93**	**$71,880.45**	**$91,079.64**	**$54,547.95**
General	**45,908.88**	**66,888.47**	**85,266.58**	**51,330.56**
Taxes	*33,932.33*	*65,929.79*	*72,578.98*	*42,045.49*
Property, poll, and income	32,811.50	63,402.37	69,826.47	39,152.22
Corporation, bank, etc.	1,120.83	2,527.42	2,752.51	2,893.27
Licenses and permits	*45.00*	*246.25*	*2,841.75*	*38.00*
Fines and forfeits	*1.00*	–	*3,544.00*	–
Grants and gifts	*11,930.55*	*712.43*	*6,301.85*	*9,247.07*
For expenses	11,930.55	712.43	6,301.85	9,247.07
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**9,256.05**	**4,991.98**	**5,813.06**	**3,217.39**
Special assessments	–	–	*948.31*	*494.13*
To meet expenses	–	–	948.31	494.13
To meet outlays	–	–	–	–
Privileges	–	*623.65*	–	*4.00*
Departmental	*3,831.67*	*2,300.52*	*2,381.63*	*2,071.28*
General government	521.90	.75	53.75	25.00
Protection of persons and property	125.18	356.15	285.61	258.29
Health and sanitation	–	–	167.08	–
Highways	30.00	199.20	–	4.00
Charities	2,647.06	782.80	1,105.18	286.15
Soldiers' benefits	102.00	720.00	600.00	380.00
Schools	322.48	241.62	88.87	1,081.74
Libraries	62.20	–	81.14	–
Recreation	–	–	–	–
Unclassified	20.85	–	–	36.10
Public service enterprises	*4,600.40*	–	–	–
Electric light	–	–	–	–
Water	4,592.90	–	–	–
All other	7.50	–	–	–
Cemeteries	–	–	–	*122.33*
Interest	*823.98*	*2,067.81*	*2,483.12*	*525.65*
On sinking funds	–	–	–	–
On trust and investment funds	–	1,550.00	732.06	32.59
All other	823.98	517.81	1,751.06	493.06
NON-REVENUE.	**$64,786.17**	**$59,933.52**	**$63,932.70**	**$43,466.70**
Offsets to outlays	**548.52**	**751.98**	–	**6,998.28**
Departmental	*548.52*	*751.98*	–	*6,998.28*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**58,500.00**	**40,000.00**	**50,000.00**	**30,000.00**
Loans, general purposes	*15,500.00*	*10,000.00*	–	–
Loans, public service enterprises	*4,500.00*	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*38,500.00*	*30,000.00*	*50,000.00*	*30,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**12.01**	**1,550.00**	**104.01**	**11.60**
From sinking funds	–	–	–	–
All other	*12.01*	*1,550.00*	*104.01*	*11.60*
Refunds	**327.64**	**246.07**	–	**14.54**
Agency, trust, and investment	**5,398.00**	**17,385.47**	**13,828.69**	**6,442.28**
Taxes and licenses for State	*3,798.00*	*7,803.00*	*6,948.00*	*4,737.00*
Taxes for county	*1,600.00*	*8,734.48*	*4,882.26*	*1,460.87*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	–	*847.99*	*1,998.43*	*244.41*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$55,713.45	$72,632.43	$91,079.64	$61,546.23
Premiums	–	–	–	–
Municipal indebtedness	58,500.00	40,000.00	50,000.00	30,000.00
Transfers and refunds	339.65	1,796.07	104.01	26.14
Agency, trust, and investment	5,398.00	17,385.47	13,828.69	6,442.28
Total receipts	**$119,951.10**	**$131,813.97**	**$155,012.34**	**$98,014.65**
Balance on hand, including funds	*804.10*	*651.27*	*19,393.26*	*11,819.81*
GRAND TOTAL	**$120,755.20**	**$132,465.24**	**$174,405.60**	**$109,834.46**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Rutland Population 1,743	Chatham Population 1,737	Salisbury Population 1,701	Raynham Population 1,695
Maintenance	**$47,522.10**	**$56,465.37**	**$73,874.03**	**$42,896.17**
Departmental	*44,130.69*	*56,465.37*	*73,845.03*	*42,722.49*
General government	3,439.22	7,316.06	4,954.07	3,099.77
Protection of persons and property	1,146.55	4,368.27	16,894.95	2,385.95
Health and sanitation	437.05	2,495.24	3,475.20	1,240.87
Highways	16,457.50	14,146.98	16,603.84	9,053.60
Charities	2,365.20	4,885.25	4,294.54	1,777.32
Soldiers' benefits	344.00	654.00	968.00	282.00
Schools	18,937.16	19,800.88	25,080.18	24,052.53
Libraries	558.41	500.00	684.83	444.05
Recreation	–	995.02	190.75	11.31
Pensions	–	–	–	–
Unclassified	445.60	1,303.67	698.67	375.09
Public service enterprises	*3,391.41*	–	–	–
Electric light	–	–	–	–
Water	3,375.41	–	–	–
All other	16.00	–	–	–
Cemeteries	–	–	–	*173.68*
Administration of trust funds	–	–	*29.00*	–
Interest	**1,932.85**	**1,218.31**	**2,881.55**	**1,508.30**
Loans, general purposes	*1,756.71*	*1,218.31*	*2,881.55*	*1,508.30*
Loans, public service enterprises	*176.14*	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**17,509.90**	**18,161.39**	**4,665.16**	**13,894.41**
Departmental	*14,352.25*	*18,161.39*	*4,665.16*	*13,894.41*
General government	–	250.00	100.00	–
Protection of persons and property	76.00	–	1,339.47	460.00
Health and sanitation	–	–	50.00	–
Highways	1,822.78	17,133.92	3,175.69	13,434.41
Charities	–	–	–	–
Schools	12,355.97	250.00	–	–
Libraries	–	–	–	–
Recreation	97.50	527.47	–	–
Unclassified	–	–	–	–
Public service enterprises	*3,157.65*	–	–	–
Electric light	–	–	–	–
Water	3,157.65	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**43,800.00**	**32,900.00**	**64,000.00**	**30,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*3,200.00*	*2,900.00*	*4,000.00*	*3,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*40,600.00*	*30,000.00*	*60,000.00*	*27,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**12.01**	**1,550.00**	**104.01**	**11.60**
To sinking funds from revenue	–	–	–	–
All other	*12.01*	*1,550.00*	*104.01*	*11.60*
Refunds	**327.64**	**246.07**	–	**14.54**
Agency, trust, and investment	**5,398.00**	**17,385.47**	**13,826.28**	**6,463.27**
Taxes and licenses for State	*3,798.00*	*7,803.00*	*6,948.00*	*4,737.00*
Taxes for county	*1,600.00*	*8,734.48*	*4,882.26*	*1,460.87*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	–	*847.99*	*1,996.02*	*265.40*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$49,454.95	$57,683.68	$76,755.58	$44,404.47
Permanent debt (except from sinking funds)	3,200.00	2,900.00	4,000.00	3,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	17,509.90	18,161.39	4,665.16	13,894.41
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	40,600.00	30,000.00	60,000.00	27,000.00
Transfers (except to sinking funds) and refunds	339.65	1,796.07	104.01	26.14
Agency, trust, and investment	5,398.00	17,385.47	13,826.28	6,463.27
Total payments	**$116,502.50**	**$127,926.61**	**$159,351.03**	**$94,788.29**
Balance on hand, including funds	*4,252.70*	*4,538.63*	*15,054.57*	*15,046.17*
GRAND TOTAL	**$120,755.20**	**$132,465.24**	**$174,405.60**	**$109,834.46**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Upton Population 1,693	Lunenburg Population 1,634	Hamilton Population 1,631	West Boylston Population 1,624
REVENUE.	**$57,826.21**	**$62,686.69**	**$124,869.30**	**$76,383.37**
General	**51,092.26**	**53,697.66**	**119,463.00**	**58,325.84**
Taxes	*41,791.84*	*42,322.07*	*118,573.93*	*48,063.41*
Property, poll, and income	40,978.52	41,526.05	110,622.00	47,637.90
Corporation, bank, etc.	813.32	796.02	7,951.93	425.51
Licenses and permits	*57.00*	*665.00*	*65.50*	*48.00*
Fines and forfeits	*15.00*	*323.49*	*250.00*	*46.70*
Grants and gifts	*9,228.42*	*10,387.10*	*573.57*	*10,167.73*
For expenses	9,228.42	10,387.10	573.57	10,167.73
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**6,733.95**	**8,989.03**	**5,406.30**	**18,057.53**
Special assessments	–	*1,038.52*	*1,768.53*	*455.46*
To meet expenses	–	1,038.52	1,768.53	455.46
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*5,413.67*	*5,981.63*	*1,135.69*	*1,635.03*
General government	304.00	99.47	234.09	–
Protection of persons and property	86.31	666.17	163.90	148.35
Health and sanitation	–	25.71	255.90	115.00
Highways	–	2,660.57	–	–
Charities	3,155.81	1,696.76	202.50	1,050.01
Soldiers' benefits	1,108.50	120.00	120.00	144.00
Schools	747.36	671.99	92.36	118.10
Libraries	11.69	39.46	66.94	29.52
Recreation	–	–	–	5.00
Unclassified	–	1.50	–	25.05
Public service enterprises	–	–	*9.00*	*14,969.91*
Electric light	–	–	–	14,969.91
Water	–	–	–	–
All other	–	–	9.00	–
Cemeteries	*665.40*	*159.20*	*717.75*	*153.25*
Interest	*654.88*	*1,809.68*	*1,775.33*	*843.88*
On sinking funds	–	–	–	–
On trust and investment funds	251.75	397.69	75.30	191.82
All other	403.13	1,411.99	1,700.03	652.06
NON-REVENUE.	**$34,728.55**	**$23,799.94**	**$102,254.67**	**$13,313.07**
Offsets to outlays	–	**276.75**	–	**3,265.61**
Departmental	–	*276.75*	–	*2,708.67*
Public service enterprises	–	–	–	*556.94*
Cemeteries	–	–	–	–
Municipal indebtedness	**16,000.00**	**12,000.00**	**80,000.00**	**2,629.51**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*16,000.00*	*12,000.00*	*80,000.00*	*2,629.51*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**251.75**	**159.05**	**773.35**	**383.50**
From sinking funds	–	–	–	–
All other	*251.75*	*159.05*	*773.35*	*383.50*
Refunds	**2.10**	**37.10**	**1,359.35**	**121.75**
Agency, trust, and investment	**18,474.70**	**11,327.04**	**20,121.97**	**6,912.70**
Taxes and licenses for State	*5,016.00*	*5,421.00*	*10,665.00*	*4,236.00*
Taxes for county	*2,037.00*	*2,328.00*	*8,742.66*	*1,746.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*11,421.70*	*3,578.04*	*714.31*	*930.70*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$57,826.21	$62,963.44	$124,869.30	$79,648.98
Premiums	–	–	–	–
Municipal indebtedness	16,000.00	12,000.00	80,000.00	2,629.51
Transfers and refunds	253.85	196.15	2,132.70	505.25
Agency, trust, and investment	18,474.70	11,327.04	20,121.97	6,912.70
Total receipts	**$92,554.76**	**$86,486.63**	**$227,123.97**	**$89,696.44**
Balance on hand, including funds	*33.75*	*11,348.69*	*17,876.80*	*25,703.87*
GRAND TOTAL	**$92,588.51**	**$97,835.32**	**$245,000.77**	**$115,400.31**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Upton Population 1,693	Lunenburg Population 1,634	Hamilton Population 1,631	West Boylston Population 1,624
Maintenance	**$54,256.69**	**$61,912.55**	**$110,305.03**	**$67,018.59**
Departmental	*53,083.40*	*61,239.26*	*109,349.49*	*57,142.37*
General government	2,975.75	4,357.56	8,788.35	2,681.49
Protection of persons and property	2,068.75	3,602.66	8,943.41	1,396.80
Health and sanitation	798.00	1,526.45	3,514.51	2,206.33
Highways	14,216.65	17,329.40	35,878.26	13,344.76
Charities	7,541.01	4,629.26	2,245.15	2,483.35
Soldiers' benefits	1,550.00	120.00	318.08	168.00
Schools	22,175.09	27,168.93	46,327.17	29,838.01
Libraries	652.03	1,290.35	2,264.92	3,159.29
Recreation	–	256.00	87.63	686.65
Pensions	–	–	–	–
Unclassified	1,106.12	958.65	982.01	1,177.69
Public service enterprises	–	–	–	*9,600.77*
Electric light	–	–	–	9,600.77
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*1,173.29*	*673.29*	*955.54*	*275.45*
Administration of trust funds	–	–	–	–
Interest	**507.78**	**235.00**	**2,547.17**	**555.00**
Loans, general purposes	*507.78*	*235.00*	*2,547.17*	*495.00*
Loans, public service enterprises	–	–	–	*60.00*
Loans, cemeteries	–	–	–	–
Outlays	**1,700.00**	**5,898.79**	**7,622.06**	**24,795.05**
Departmental	*1,700.00*	*5,898.79*	*7,622.06*	*21,415.24*
General government	500.00	17.35	68.00	–
Protection of persons and property	–	3,923.03	395.15	222.16
Health and sanitation	–	–	2,600.00	–
Highways	1,200.00	773.00	4,258.91	750.00
Charities	–	–	–	–
Schools	–	685.41	–	20,443.08
Libraries	–	–	–	–
Recreation	–	500.00	300.00	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	*3,379.81*
Electric light	–	–	–	3,379.81
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**16,224.27**	**12,000.00**	**71,000.00**	**2,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	–	*1,000.00*	*2,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*16,000.00*	*12,000.00*	*70,000.00*	–
Warrants or orders, previous years	*224.27*	–	–	–
Transfers	**251.75**	**159.05**	**773.35**	**383.50**
To sinking funds from revenue	–	–	–	–
All other	*251.75*	*159.05*	*773.35*	*383.50*
Refunds	**2.10**	**37.10**	**1,359.35**	**121.75**
Agency, trust, and investment	**18,474.70**	**11,270.27**	**20,629.02**	**6,962.77**
Taxes and licenses for State	*5,016.00*	*5,421.00*	*10,665.00*	*4,236.00*
Taxes for county	*2,037.00*	*2,328.00*	*8,742.66*	*1,746.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*11,421.70*	*3,521.27*	*1,221.36*	*980.77*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$54,764.47	$62,147.55	$112,852.20	$67,573.59
Permanent debt (except from sinking funds)	–	–	1,000.00	2,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	1,700.00	5,898.79	7,622.06	24,795.05
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	16,224.27	12,000.00	70,000.00	–
Transfers (except to sinking funds) and refunds	253.85	196.15	2,132.70	505.25
Agency, trust, and investment	18,474.70	11,270.27	20,629.02	6,962.77
Total payments	**$91,417.29**	**$91,512.76**	**$214,235.98**	**$101,836.66**
Balance on hand, including funds	*1,171.22*	*6,322.56*	*30,764.79*	*13,563.65*
GRAND TOTAL	**$92,588.51**	**$97,835.32**	**$245,000.77**	**$115,400.31**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Colrain Population 1,607	Townsend Population 1,575	Sturbridge Population 1,573	Sherborn Population 1,558
REVENUE.	**$63,846.43**	**$64,941.64**	**$51,811.59**	**$62,786.27**
General	**61,146.84**	**57,040.45**	**47,645.04**	**55,834.20**
Taxes	*42,771.25*	*45,254.26*	*35,285.21*	*48,667.38*
Property, poll, and income	39,002.89	39,173.83	31,457.80	45,709.12
Corporation, bank, etc.	3,768.36	6,080.43	3,827.41	2,958.26
Licenses and permits	*6.00*	*73.00*	*30.00*	–
Fines and forfeits	*35.00*	*120.20*	*754.89*	*29.20*
Grants and gifts	*18,334.59*	*11,592.99*	*11,574.94*	*7,137.62*
For expenses	18,334.59	11,592.99	11,574.94	7,137.62
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**2,699.59**	**7,901.19**	**4,166.55**	**6,952.07**
Special assessments	–	*239.61*	–	*1,092.24*
To meet expenses	–	239.61	–	1,092.24
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*1,726.72*	*5,585.39*	*1,801.95*	*2,594.04*
General government	7.50	1,051.61	136.00	153.50
Protection of persons and property	78.74	291.41	193.78	309.17
Health and sanitation	–	–	–	150.00
Highways	351.30	–	6.60	–
Charities	–	3,405.86	1,204.82	1,110.11
Soldiers' benefits	216.00	312.00	198.00	48.00
Schools	1,036.18	307.60	34.60	800.16
Libraries	17.00	215.41	12.40	23.10
Recreation	–	–	–	–
Unclassified	20.00	1.50	15.75	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	*1,642.04*	*474.88*	*751.62*
Interest	*972.87*	*434.15*	*1,889.72*	*2,514.17*
On sinking funds	–	–	–	–
On trust and investment funds	703.56	52.27	1,106.16	1,199.33
All other	269.31	381.88	783.56	1,314.84
NON-REVENUE.	**$29,740.45**	**$56,252.88**	**$37,361.26**	**$59,545.69**
Offsets to outlays	–	**50.00**	**4,800.00**	**2,935.00**
Departmental	–	*50.00*	*4,800.00*	*2,935.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**20,000.00**	**43,650.00**	**25,000.00**	**45,000.00**
Loans, general purposes	–	*6,650.00*	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*20,000.00*	*37,000.00*	*25,000.00*	*45,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**430.00**	**178.77**	**438.09**	**960.00**
From sinking funds	–	–	–	–
All other	*430.00*	*178.77*	*438.09*	*960.00*
Refunds	**111.00**	**732.84**	**195.15**	**392.80**
Agency, trust, and investment	**9,199.45**	**11,641.27**	**6,928.02**	**10,257.89**
Taxes and licenses for State	*4,965.00*	*6,138.00*	*4,560.00*	*5,058.00*
Taxes for county	*3,988.20*	*2,806.18*	*1,818.00*	*2,436.95*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	–	*2,697.09*	*550.02*	*2,762.94*
All other	*246.25*	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$63,846.43	$64,991.64	$56,611.59	$65,721.27
Premiums	–	–	–	–
Municipal indebtedness	20,000.00	43,650.00	25,000.00	45,000.00
Transfers and refunds	541.00	911.61	633.24	1,352.80
Agency, trust, and investment	9,199.45	11,641.27	6,928.02	10,257.89
Total receipts	**$93,586.88**	**$121,194.52**	**$89,172.85**	**$122,331.96**
Balance on hand, including funds	*8,852.10*	*10,370.17*	*7,145.27*	*8,162.33*
GRAND TOTAL	**$102,438.98**	**$131,564.69**	**$96,318.12**	**$130,494.29**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Colrain Population 1,607	Townsend Population 1,575	Sturbridge Population 1,573	Sherborn Population 1,558
Maintenance	**$56,469.33**	**$67,029.60**	**$52,147.79**	**$56,236.41**
Departmental	*56,469.33*	*65,725.08*	*51,523.00*	*55,100.28*
General government	2,714.53	3,912.19	3,283.54	3,571.37
Protection of persons and property	935.00	3,553.04	952.48	3,452.80
Health and sanitation	2,413.17	654.72	925.93	736.02
Highways	16,963.89	18,008.78	14,223.84	19,896.67
Charities	1,143.63	6,627.96	4,203.91	1,854.84
Soldiers' benefits	186.00	312.00	384.00	116.00
Schools	30,661.48	29,802.37	25,592.39	22,130.37
Libraries	903.11	1,155.11	965.01	1,665.36
Recreation	–	552.93	261.42	250.00
Pensions	–	–	–	–
Unclassified	548.52	1,145.98	730.48	1,426.85
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	*1,304.52*	*624.79*	*1,136.13*
Administration of trust funds	–	–	–	–
Interest	**578.32**	**1,056.62**	**990.64**	**1,536.89**
Loans, general purposes	*578.32*	*1,056.62*	*990.64*	*1,536.89*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**943.27**	**10,765.43**	**3,466.14**	**14,134.34**
Departmental	*943.27*	*10,765.43*	*3,141.22*	*14,134.34*
General government	500.00	–	–	–
Protection of persons and property	–	588.60	–	1,611.63
Health and sanitation	–	–	–	–
Highways	443.27	3,307.38	500.00	6,485.00
Charities	–	–	2,641.22	–
Schools	–	6,869.45	–	3,028.53
Libraries	–	–	–	–
Recreation	–	–	–	3,009.18
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	*324.92*	–
Municipal indebtedness	**21,577.15**	**37,200.71**	**25,000.00**	**41,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*1,500.00*	–	–	*1,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*20,000.00*	*37,000.00*	*25,000.00*	*40,000.00*
Warrants or orders, previous years	*77.15*	*200.71*	–	–
Transfers	**430.00**	**178.77**	**438.09**	**960.00**
To sinking funds from revenue	–	–	–	–
All other	*430.00*	*178.77*	*438.09*	*960.00*
Refunds	**111.00**	**732.84**	**195.15**	**392.80**
Agency, trust, and investment	**9,417.24**	**11,665.37**	**7,264.10**	**8,887.00**
Taxes and licenses for State	*4,965.00*	*6,138.00*	*4,560.00*	*5,058.00*
Taxes for county	*3,988.20*	*2,806.18*	*1,818.00*	*2,436.95*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*217.79*	*2,721.19*	*886.10*	*1,392.05*
All other	*246.25*	–	–	–

RECAPITULATION.

Maintenance and interest	$57,047.65	$68,086.22	$53,138.43	$57,773.30
Permanent debt (except from sinking funds)	1,500.00	–	–	1,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	943.27	10,765.43	3,466.14	14,134.34
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	20,077.15	37,200.71	25,000.00	40,000.00
Transfers (except to sinking funds) and refunds	541.00	911.61	633.24	1,352.80
Agency, trust, and investment	9,417.24	11,665.37	7,264.10	8,887.00
Total payments	**$89,526.31**	**$128,629.34**	**$89,501.91**	**$123,147.44**
Balance on hand, including funds	*12,912.67*	*2,935.35*	*6,816.21*	*7,346.85*
GRAND TOTAL	**$102,438.98**	**$131,564.69**	**$96,318.12**	**$130,494.29**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Duxbury POPULATION 1,553	Dennis POPULATION 1,536	Freetown POPULATION 1,532	West Newbury POPULATION 1,492
REVENUE.	**$108,442.46**	**$64,120.85**	**$56,836.10**	**$52,871.55**
General	**99,104.78**	**61,131.26**	**52,925.67**	**49,462.00**
Taxes	*98,029.35*	*54,452.32*	*42,579.88*	*39,552.79*
Property, poll, and income	95,433.03	53,816.81	39,808.78	38,518.82
Corporation, bank, etc.	2,596.32	635.51	2,771.10	1,033.97
Licenses and permits	*197.50*	*194.50*	*57.00*	*42.00*
Fines and forfeits	*13.67*	–	*55.04*	*186.00*
Grants and gifts	*864.26*	*6,484.44*	*10,231.75*	*9,681.21*
For expenses	864.26	6,484.44	10,231.75	7,681.21
For outlays	–	–	–	2,000.00
All other	–	–	*2.00*	–
Commercial	**9,337.68**	**2,989.59**	**3,910.43**	**3,409.55**
Special assessments	*873.47*	*2.00*	*163.20*	*317.28*
To meet expenses	873.47	2.00	163.20	317.28
To meet outlays	–	–	–	–
Privileges	–	*24.50*	–	–
Departmental	*4,392.67*	*1,983.48*	[1]*1,828.93*	*2,169.15*
General government	78.20	98.20	204.10	58.20
Protection of persons and property	252.21	872.15	171.95	566.78
Health and sanitation	–	–	–	–
Highways	–	62.46	328.39	38.00
Charities	3,235.62	277.62	296.06	384.00
Soldiers' benefits	750.00	628.00	496.00	894.00
Schools	–	39.45	27.22	192.17
Libraries	–	–	–	36.00
Recreation	–	–	–	–
Unclassified	76.64	5.60	[1]305.21	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*1,711.50*	–	*353.99*	–
Interest	*2,360.04*	*979.61*	*1,564.31*	*923.12*
On sinking funds	–	–	–	–
On trust and investment funds	166.71	228.19	67.79	282.01
All other	2,193.33	751.42	1,496.52	641.11
NON-REVENUE.	**$110,674.63**	**$27,238.11**	**$26,518.60**	**$48,431.53**
Offsets to outlays	**400.00**	–	–	–
Departmental	*400.00*	–	–	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**90,000.00**	**15,000.00**	**17,500.00**	**40,800.00**
Loans, general purposes	*15,000.00*	–	*2,500.00*	*4,500.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*75,000.00*	*15,000.00*	*15,000.00*	*36,300.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**22.50**	**1,657.01**	–	**64.00**
From sinking funds	–	–	–	–
All other	*22.50*	*1,657.01*	–	*64.00*
Refunds	**284.03**	**501.82**	**46.70**	**138.26**
Agency, trust, and investment	**19,968.10**	**10,079.28**	**8,971.90**	**7,429.27**
Taxes and licenses for State	*9,651.00*	*5,103.00*	*4,827.00*	*3,822.00*
Taxes for county	*6,995.18*	*4,944.04*	*1,573.24*	*2,384.36*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*3,321.92*	*32.24*	*2,571.66*	*1,222.91*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$108,842.46	$64,120.85	$56,836.10	$52,871.55
Premiums	–	–	–	–
Municipal indebtedness	90,000.00	15,000.00	17,500.00	40,800.00
Transfers and refunds	306.53	2,158.83	46.70	202.26
Agency, trust, and investment	19,968.10	10,079.28	8,971.90	7,429.27
Total receipts	**$219,117.09**	**$91,358.96**	**$83,354.70**	**$101,303.08**
Balance on hand, including funds	*25,382.27*	*10,735.61*	*13,088.14*	*1,068.21*
GRAND TOTAL	**$244,499.36**	**$102,094.57**	**$96,442.84**	**$102,371.29**

[1] Includes $10.30 from administration of trust funds.

Graded According to Population of 1920 — Continued.

PAYMENTS.	Duxbury Population 1,553	Dennis Population 1,536	Freetown Population 1,532	West Newbury Population 1,492
Maintenance	**$84,039.41**	**$53,702.37**	**$46,981.78**	**$51,247.92**
Departmental	*79,931.82*	*53,702.37*	*46,599.71*	*51,247.92*
General government	7,394.58	5,137.71	2,250.69	2,921.68
Protection of persons and property	4,720.89	1,811.79	1,751.29	2,648.25
Health and sanitation	3,530.30	682.50	1,487.75	1,096.85
Highways	19,088.77	19,761.06	16,659.91	16,334.82
Charities	7,535.33	4,264.76	1,505.52	2,319.81
Soldiers' benefits	1,026.20	558.00	1,042.00	1,209.00
Schools	34,423.78	19,955.19	21,093.50	23,783.02
Libraries	1,022.50	800.00	448.00	695.75
Recreation	–	–	–	–
Pensions	–	–	–	–
Unclassified	1,189.47	731.36	361.05	238.74
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*4,107.59*	–	*371.77*	–
Administration of trust funds	–	–	*10.30*	–
Interest	**3,426.30**	**547.25**	**783.12**	**1,507.93**
Loans, general purposes	*3,426.30*	*547.25*	*783.12*	*1,507.93*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**15,601.72**	**5,354.97**	**2,651.36**	**7,518.00**
Departmental	*14,801.72*	*5,354.97*	*2,651.36*	*7,518.00*
General government	–	–	–	–
Protection of persons and property	–	–	–	7,518.00
Health and sanitation	–	–	–	–
Highways	13,801.72	5,354.97	–	–
Charities	–	–	–	–
Schools	–	–	2,651.36	–
Libraries	–	–	–	–
Recreation	1,000.00	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*800.00*	–	–	–
Municipal indebtedness	**111,400.00**	**21,000.00**	**36,000.00**	**27,300.00**
From sinking funds	–	–	–	–
From revenue and other sources	*11,400.00*	*1,000.00*	*5,000.00*	*1,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*100,000.00*	*20,000.00*	*31,000.00*	*26,300.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**22.50**	**1,657.01**	–	**64.00**
To sinking funds from revenue	–	–	–	–
All other	*22.50*	*1,657.01*	–	*64.00*
Refunds	**284.03**	**501.82**	**46.70**	**138.26**
Agency, trust, and investment	**20,112.31**	**10,079.28**	**8,936.85**	**7,429.27**
Taxes and licenses for State	*9,651.00*	*5,103.00*	*4,827.00*	*3,822.00*
Taxes for county	*6,995.18*	*4,944.04*	*1,573.24*	*2,384.36*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*3,466.13*	*32.24*	*2,536.61*	*1,222.91*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$87,465.71	$54,249.62	$47,764.90	$52,755.85
Permanent debt (except from sinking funds)	11,400.00	1,000.00	5,000.00	1,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	15,601.72	5,354.97	2,651.36	7,518.00
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	100,000.00	20,000.00	31,000.00	26,300.00
Transfers (except to sinking funds) and refunds	306.53	2,158.83	46.70	202.26
Agency, trust, and investment	20,112.31	10,079.28	8,936.85	7,429.27
Total payments	**$234,886.27**	**$92,842.70**	**$95,399.81**	**$95,205.38**
Balance on hand, including funds	*9,613.09*	*9,251.87*	*1,043.03*	*7,165.91*
GRAND TOTAL	**$244,499.36**	**$102,094.57**	**$96,442.84**	**$102,371.29**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Millis POPULATION 1,485	Essex POPULATION 1,478	Cheshire POPULATION 1,476	Sandwich POPULATION 1,458
REVENUE.	**$92,516.89**	**$60,663.65**	**$46,614.39**	**$67,410.59**
General	**80,108.84**	**49,209.64**	**43,386.05**	**61,356.30**
Taxes	*75,966.64*	*45,077.44*	*26,743.21*	*55,960.69*
Property, poll, and income	69,505.09	44,207.82	23,521.79	54,384.85
Corporation, bank, etc.	6,461.55	869.62	3,221.42	1,575.84
Licenses and permits	*234.00*	*138.00*	*25.00*	*108.00*
Fines and forfeits	*109.22*	*130.00*	*130.20*	*50.00*
Grants and gifts	*3,798.98*	*3,864.20*	*16,487.64*	*5,237.61*
For expenses	3,798.98	3,864.20	9,930.95	5,237.61
For outlays	–	–	6,556.69	–
All other	–	–	–	–
Commercial	**12,408.05**	**11,454.01**	**3,228.34**	**6,054.29**
Special assessments	*3,447.70*	*905.25*	–	*134.75*
To meet expenses	3,447.70	905.25	–	134.75
To meet outlays	–	–	–	–
Privileges	–	*96.50*	–	–
Departmental	*936.22*	*8,048.62*	*869.63*	*3,066.50*
General government	–	236.20	71.00	530.71
Protection of persons and property	299.40	130.28	24.00	599.75
Health and sanitation	–	–	–	–
Highways	88.45	2,232.56	–	–
Charities	262.08	–	52.00	909.19
Soldiers' benefits	122.00	1,128.00	522.00	306.00
Schools	164.29	26.00	185.63	580.65
Libraries	–	6.05	–	76.70
Recreation	–	–	–	–
Unclassified	–	4,289.53	15.00	63.50
Public service enterprises	*5,755.32*	–	–	–
Electric light	–	–	–	–
Water	5,755.32	–	–	–
All other	–	–	–	–
Cemeteries	*277.29*	*489.50*	*994.97*	*23.78*
Interest	*1,991.52*	*1,914.14*	*1,363.74*	*2,829.26*
On sinking funds	756.58	–	–	–
On trust and investment funds	876.40	1,158.32	688.92	1,060.48
All other	358.54	755.82	674.82	1,768.78
NON-REVENUE.	**$127,652.82**	**$41,937.71**	**$39,047.05**	**$51,627.04**
Offsets to outlays	**8,884.90**	**101.50**	**4,248.15**	–
Departmental	*8,884.90*	*101.50*	*4,248.15*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**52,400.00**	**32,000.00**	**27,000.00**	**34,500.00**
Loans, general purposes	*2,400.00*	–	–	*9,500.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*50,000.00*	*32,000.00*	*27,000.00*	*25,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**30,872.29**	–	**759.09**	**1,060.48**
From sinking funds	*25,000.00*	–	–	–
All other	*5,872.29*	–	*759.09*	*1,060.48*
Refunds	**396.87**	**428.2**	**88.61**	**252.00**
Agency, trust, and investment	**35,098.76**	**9,407.92**	**6,951.20**	**15,814.56**
Taxes and licenses for State	*6,399.10*	*4,752.00*	*3,981.00*	*4,881.00*
Taxes for county	*3,765.85*	*3,065.61*	*2,300.75*	*4,944.04*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*24,933.81*	*1,590.31*	*669.45*	*5,989.52*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$101,401.79	$60,765.15	$50,862.54	$67,410.59
Premiums	–	–	–	–
Municipal indebtedness	52,400.00	32,000.00	27,000.00	34,500.00
Transfers and refunds	31,269.16	428.29	847.70	1,312.48
Agency, trust, and investment	35,098.76	9,407.92	6,951.20	15,814.56
Total receipts	**$220,169.71**	**$102,601.36**	**$85,661.44**	**$119,037.63**
Balance on hand, including funds	*18,197.10*	*3,211.82*	*45,352.80*	*29,185.65*
GRAND TOTAL	**$238,366.81**	**$105,813.18**	**$131,014.24**	**$148,223.28**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Millis Population 1,485	Essex Population 1,478	Cheshire Population 1,476	Sandwich Population 1,458
Maintenance	**$65,203.44**	**$55,210.22**	**$38,054.79**	**$64,536.25**
Departmental	*59,016.41*	*54,435.88*	*37,045.82*	*64,391.47*
General government	2,473.62	3,027.61	2,427.84	7,249.39
Protection of persons and property	11,234.56	3,090.27	144.91	7,624.02
Health and sanitation	2,691.01	719.05	1,000.77	1,936.45
Highways	13,632.89	16,785.23	11,640.15	14,704.25
Charities	1,819.58	3,807.35	1,607.78	3,646.44
Soldiers' benefits	78.00	2,232.00	306.00	834.50
Schools	25,978.34	19,843.28	18,944.15	25,484.52
Libraries	442.51	901.79	236.86	1,673.64
Recreation	15.00	1.00	–	414.20
Pensions	–	–	–	–
Unclassified	650.90	4,028.30	737.36	824.06
Public service enterprises	*5,598.55*	–	–	–
Electric light	–	–	–	–
Water	5,598.55	–	–	–
All other	–	–	–	–
Cemeteries	*588.48*	*769.34*	*1,008.97*	*139.78*
Administration of trust funds	–	*5.00*	–	*5.00*
Interest	**7,069.79**	**979.85**	**2,977.83**	**1,286.83**
Loans, general purposes	*5,384.47*	*979.85*	*2,977.83*	*1,286.83*
Loans, public service enterprises	*1,685.32*	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**28,553.66**	**229.00**	**54,561.67**	**5,262.58**
Departmental	*26,253.81*	*229.00*	*54,561.67*	*5,262.58*
General government	294.00	–	–	–
Protection of persons and property	3,000.00	–	100.00	–
Health and sanitation	–	–	–	–
Highways	12,071.84	127.50	3,004.10	4,537.58
Charities	–	–	–	–
Schools	10,045.00	101.50	51,457.57	–
Libraries	–	–	–	–
Recreation	842.97	–	–	400.00
Unclassified	–	–	–	325.00
Public service enterprises	*2,299.85*	–	–	–
Electric light	–	–	–	–
Water	2,299.85	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**85,230.00**	**34,800.00**	**24,000.00**	**32,000.00**
From sinking funds	*25,000.00*	–	–	–
From revenue and other sources	*10,230.00*	*2,800.00*	*4,000.00*	*2,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*50,000.00*	*32,000.00*	*20,000.00*	*30,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**30,872.29**	–	**759.09**	**1,060.48**
To sinking funds from revenue	*133.25*	–	–	–
All other	*30,739.04*	–	*759.09*	*1,060.48*
Refunds	**396.87**	**428.29**	**88.61**	**252.00**
Agency, trust, and investment	**11,116.65**	**10,522.52**	**6,957.57**	**15,814.56**
Taxes and licenses for State	*6,399.10*	*4,752.00*	*3,981.00*	*4,881.00*
Taxes for county	*3,765.85*	*3,065.61*	*2,300.75*	*4,944.04*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*951.70*	*2,704.91*	*675.82*	*5,989.52*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$72,273.23	$56,190.07	$41,032.62	$65,823.08
Permanent debt (except from sinking funds)	10,230.00	2,800.00	4,000.00	2,000.00
Sinking fund requirements from revenue	133.25	–	–	–
Outlays	28,553.66	229.00	54,561.67	5,262.58
Permanent debt from sinking funds	25,000.00	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	50,000.00	32,000.00	20,000.00	30,000.00
Transfers (except to sinking funds) and refunds	31,135.91	428.29	847.70	1,312.48
Agency, trust, and investment	11,116.65	10,522.52	6,957.57	15,814.56
Total payments	**$228,442.70**	**$102,169.88**	**$127,399.56**	**$120,212.70**
Balance on hand, including funds	*9,924.11*	*3,643.30*	*3,614.68*	*28,010.58*
GRAND TOTAL	**$238,366.81**	**$105,813.18**	**$131,014.24**	**$148,223.28**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Brookfield POPULATION 1,437	Shelburne POPULATION 1,436	Sheffield POPULATION 1,435	Buckland POPULATION 1,433
REVENUE.	**$50,037.33**	**$73,280.67**	**$46,294.23**	**$63,510.65**
General	**43,001.48**	**54,323.09**	**45,618.11**	**59,781.54**
Taxes	*34,718.32*	*51,850.68*	*34,189.12*	*50,833.70*
Property, poll, and income	31,922.08	49,669.93	31,044.69	48,506.96
Corporation, bank, etc.	2,796.24	2,180.75	3,144.43	2,326.74
Licenses and permits	*14.00*	*47.00*	*31.00*	*47.50*
Fines and forfeits	*40.52*	*32.25*	*235.30*	*30.75*
Grants and gifts	*8,228.64*	*2,393.16*	*11,162.69*	*8,869.59*
For expenses	8,228.64	2,393.16	11,162.69	8,869.59
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**7,035.85**	**18,957.58**	**676.12**	**3,729.11**
Special assessments	*91.50*	–	–	*15.00*
To meet expenses	91.50	–	–	–
To meet outlays	–	–	–	15.00
Privileges	–	–	–	–
Departmental	*3,286.24*	*18,457.52*	*547.81*	*3,006.57*
General government	699.80	1,215.00	81.00	1,010.33
Protection of persons and property	24.55	33.03	57.25	132.55
Health and sanitation	–	–	–	–
Highways	–	80.54	–	–
Charities	1,173.57	128.37	241.47	545.87
Soldiers' benefits	432.00	432.00	138.00	270.00
Schools	606.67	16,566.77	9.17	1,026.82
Libraries	113.50	1.45	20.92	–
Recreation	–	–	–	–
Unclassified	236.15	.36	–	21.00
Public service enterprises	*2,111.90*	–	–	–
Electric light	–	–	–	–
Water	2,111.90	–	–	–
All other	–	–	–	–
Cemeteries	*594.75*	–	*29.38*	–
Interest	*951.46*	*500.06*	*98.93*	*707.54*
On sinking funds	–	–	–	488.87
On trust and investment funds	498.75	291.00	59.07	–
All other	452.71	209.06	39.86	218.67
NON-REVENUE.	**$26,736.31**	**$33,305.05**	**$20,014.52**	**$23,099.45**
Offsets to outlays	–	–	**5,100.00**	**3,532.58**
Departmental	–	–	*5,100.00*	*3,532.58*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**20,000.00**	**12,000.00**	**7,000.00**	**7,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*20,000.00*	*12,000.00*	*7,000.00*	*7,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	**4,927.25**	**78.50**	**275.00**
From sinking funds	–	–	–	–
All other	–	*4,927.25*	*78.50*	*275.00*
Refunds	**161.67**	**60.00**	**524.70**	**87.00**
Agency, trust, and investment	**6,574.64**	**16,317.80**	**7,311.32**	**12,204.87**
Taxes and licenses for State	*3,837.00*	*6,231.00*	*4,449.00*	*6,488.44*
Taxes for county	*1,600.00*	*5,450.55*	*2,823.65*	*5,716.43*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,137.64*	*4,636.25*	*38.67*	–
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$50,037.33	$73,280.67	$51,394.23	$67,043.23
Premiums	–	–	–	–
Municipal indebtedness	20,000.00	12,000.00	7,000.00	7,000.00
Transfers and refunds	161.67	4,987.25	603.20	362.00
Agency, trust, and investment	6,574.64	16,317.80	7,311.32	12,204.87
Total receipts	**$76,773.64**	**$106,585.72**	**$66,308.75**	**$86,610.10**
Balance on hand, including funds	*2,393.12*	*5,503.40*	*8,146.97*	*17,374.34*
GRAND TOTAL	**$79,166.76**	**$112,089.12**	**$74,455.72**	**$103,984.44**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Brookfield Population 1,437	Shelburne Population 1,436	Sheffield Population 1,435	Buckland Population 1,433
Maintenance	**$46,369.57**	**$64,203.75**	**$45,091.11**	**$48,219.62**
Departmental	*43,958.69*	*64,087.39*	*45,058.73*	*48,219.62*
General government	3,367.95	3,440.77	2,518.98	2,154.70
Protection of persons and property	1,385.48	1,608.42	634.84	1,660.00
Health and sanitation	780.75	1,475.71	1,391.91	1,347.61
Highways	10,361.03	11,995.49	14,855.12	8,719.22
Charities	3,279.49	945.82	3,114.90	3,944.43
Soldiers' benefits	540.00	432.00	72.00	318.00
Schools	22,034.76	42,200.89	21,944.00	28,409.21
Libraries	1,831.23	1,290.95	273.78	900.00
Recreation	50.00	275.00	–	250.00
Pensions	–	–	–	–
Unclassified	328.00	422.34	253.20	516.45
Public service enterprises	*1,871.93*	*60.36*	–	–
Electric light	–	–	–	–
Water	1,871.93	–	–	–
All other	–	60.36	–	–
Cemeteries	*538.95*	*56.00*	*32.38*	–
Administration of trust funds	–	–	–	–
Interest	**1,190.10**	**321.33**	**110.00**	**1,896.33**
Loans, general purposes	*890.10*	*321.33*	*110.00*	*1,896.33*
Loans, public service enterprises	*300.00*	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**682.10**	**7,656.19**	**9,195.71**	**10,138.83**
Departmental	*523.10*	*7,656.19*	*9,195.71*	*10,138.83*
General government	–	–	–	–
Protection of persons and property	523.10	–	–	–
Health and sanitation	–	–	–	–
Highways	–	7,198.99	9,195.71	10,138.83
Charities	–	–	–	–
Schools	–	457.20	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	*159.00*	–	–	–
Electric light	–	–	–	–
Water	159.00	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**22,500.00**	**12,000.00**	**7,000.00**	**9,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*2,500.00*	–	–	*2,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*20,000.00*	*12,000.00*	*7,000.00*	*7,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	**4,927.25**	**78.50**	**275.00**
To sinking funds from revenue	–	–	–	*275.00*
All other	–	*4,927.25*	*78.50*	–
Refunds	**161.67**	**60.00**	**524.70**	**87.00**
Agency, trust, and investment	**6,564.05**	**11,681.55**	**7,302.03**	**12,968.74**
Taxes and licenses for State	*3,837.00*	*6,231.00*	*4,449.00*	*6,488.44*
Taxes for county	*1,600.00*	*5,450.55*	*2,823.65*	*5,716.43*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,127.05*	–	*29.38*	*763.87*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$47,559.67	$64,525.08	$45,201.11	$50,115.95
Permanent debt (except from sinking funds)	2,500.00	–	–	2,000.00
Sinking fund requirements from revenue	–	–	–	275.00
Outlays	682.10	7,656.19	9,195.71	10,138.83
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	20,000.00	12,000.00	7,000.00	7,000.00
Transfers (except to sinking funds) and refunds	161.67	4,987.25	603.20	87.00
Agency, trust, and investment	6,564.05	11,681.55	7,302.03	12,968.74
Total payments	**$77,467.49**	**$100,850.07**	**$69,302.05**	**$82,585.52**
Balance on hand, including funds	*1,699.27*	*11,239.05*	*5,153.67*	*21,398.92*
GRAND TOTAL	**$79,166.76**	**$112,089.12**	**$74,455.72**	**$103,984.44**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Huntington Population 1,425	Lakeville Population 1,419	Marshfield Population 1,379	Plainville Population 1,365
REVENUE.	**$50,705.48**	**$38,959.90**	**$119,504.28**	**$46,782.05**
General	**40,377.20**	**37,126.69**	**112,710.63**	**39,823.73**
Taxes	*33,417.09*	*28,664.53*	*110,656.06*	*34,761.64*
Property, poll, and income	30,380.21	27,582.73	108,590.26	30,610.00
Corporation, bank, etc.	3,036.88	1,081.80	2,065.80	4,151.64
Licenses and permits	*19.00*	*35.00*	*782.40*	*52.00*
Fines and forfeits	*135.00*	*50.00*	*234.26*	*25.00*
Grants and gifts	*6,806.11*	*8,377.16*	*1,037.91*	*4,985.09*
For expenses	6,806.11	8,377.16	1,037.91	4,985.09
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**10,328.28**	**1,833.21**	**6,793.65**	**6,958.32**
Special assessments	–	*248.70*	*1,415.60*	*335.75*
To meet expenses	–	248.70	1,415.60	335.75
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*7,956.57*	*1,289.11*	*3,111.66*	*2,022.26*
General government	540.00	–	330.25	149.20
Protection of persons and property	43.36	415.61	724.21	531.45
Health and sanitation	–	–	–	–
Highways	345.96	637.15	98.00	203.40
Charities	3,313.17	17.50	302.21	733.14
Soldiers' benefits	216.00	198.00	1,260.00	360.00
Schools	2,996.23	16.50	350.54	10.50
Libraries	31.92	4.35	36.45	34.57
Recreation	–	–	–	–
Unclassified	469.93	–	10.00	–
Public service enterprises	–	–	–	*4,155.91*
Electric light	–	–	–	–
Water	–	–	–	4,155.91
All other	–	–	–	–
Cemeteries	–	–	*117.50*	–
Interest	*2,371.71*	*295.40*	*2,148.89*	*444.40*
On sinking funds	–	–	–	–
On trust and investment funds	1,422.30	–	637.50	36.81
All other	949.41	295.40	1,511.39	407.59
NON-REVENUE.	**$33,112.38**	**$16,948.53**	**$99,220.01**	**$42,280.41**
Offsets to outlays	**1,167.85**	–	–	–
Departmental	*1,167.85*	–	–	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**24,000.00**	**10,000.00**	**85,000.00**	**32,000.00**
Loans, general purposes	–	–	*35,000.00*	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*24,000.00*	*10,000.00*	*50,000.00*	*32,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**342.85**	–	**637.50**	**75.00**
From sinking funds	–	–	–	–
All other	*342.85*	–	*637.50*	*75.00*
Refunds	**870.11**	**99.82**	**388.72**	**259.87**
Agency, trust, and investment	**6,731.57**	**6,848.71**	**13,193.79**	**9,945.54**
Taxes and licenses for State	*3,920.92*	*3,969.00*	*7,671.00*	*4,836.57*
Taxes for county	*2,392.04*	*2,468.90*	*5,452.13*	*2,847.35*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*418.61*	*410.81*	*70.66*	*2,261.62*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$51,873.33	$38,959.90	$119,504.28	$46,782.05
Premiums	–	–	–	–
Municipal indebtedness	24,000.00	10,000.00	85,000.00	32,000.00
Transfers and refunds	1,212.96	99.82	1,026.22	334.87
Agency, trust, and investment	6,731.57	6,848.71	13,193.79	9,945.54
Total receipts	**$83,817.86**	**$55,908.43**	**$218,724.29**	**$89,062.46**
Balance on hand, including funds	*5,319.67*	*12,553.44*	*15,917.64*	*4,150.11*
GRAND TOTAL	**$89,137.53**	**$68,461.87**	**$234,641.93**	**$93,212.57**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Huntington Population 1,425	Lakeville Population 1,419	Marshfield Population 1,379	Plainville Population 1,365
Maintenance	**$42,304.04**	**$34,515.57**	**$94,658.81**	**$43,991.15**
Departmental	*42,301.04*	*34,515.57*	*94,427.81*	*41,322.81*
General government	3,620.59	1,736.83	7,364.49	2,172.79
Protection of persons and property	1,995.37	1,945.25	10,084.34	4,580.46
Health and sanitation	569.70	1,051.81	2,989.13	1,314.04
Highways	10,551.97	8,861.18	39,556.05	7,661.37
Charities	1,810.22	865.70	4,872.11	2,401.10
Soldiers' benefits	216.00	150.00	1,088.00	300.00
Schools	22,462.48	18,849.84	25,763.81	21,403.86
Libraries	346.96	721.36	785.27	852.03
Recreation	212.28	–	25.00	–
Pensions	–	–	–	–
Unclassified	515.47	333.60	1,899.61	637.16
Public service enterprises	–	–	–	*2,668.34*
Electric light	–	–	–	–
Water	–	–	–	2,668.34
All other	–	–	–	–
Cemeteries	–	–	*231.00*	–
Administration of trust funds	*3.00*	–	–	–
Interest	**1,344.10**	**427.00**	**2,151.58**	**1,721.83**
Loans, general purposes	*1,344.10*	*427.00*	*2,151.58*	*851.83*
Loans, public service enterprises	–	–	–	*870.00*
Loans, cemeteries	–	–	–	–
Outlays	**480.53**	–	**47,239.27**	**3,476.20**
Departmental	*480.53*	–	*47,239.27*	*1,976.20*
General government	–	–	50.00	–
Protection of persons and property	–	–	1,072.00	–
Health and sanitation	–	–	–	–
Highways	480.53	–	1,136.60	1,976.20
Charities	–	–	9,747.33	–
Schools	–	–	35,233.34	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	*1,500.00*
Electric light	–	–	–	–
Water	–	–	–	1,500.00
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**30,200.00**	**13,700.00**	**56,000.00**	**32,400.00**
From sinking funds	–	–	–	–
From revenue and other sources	*2,200.00*	*3,700.00*	[1] *6,000.00*	*3,400.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*28,000.00*	*10,000.00*	*50,000.00*	*29,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**342.85**	–	**637.50**	**75.00**
To sinking funds from revenue	–	–	–	–
All other	*342.85*	–	*637.50*	*75.00*
Refunds	**870.11**	**99.82**	**388.72**	**259.87**
Agency, trust, and investment	**7,489.42**	**6,848.71**	**13,123.13**	**8,331.64**
Taxes and licenses for State	*3,920.92*	*3,969.00*	*7,671.00*	*4,836.57*
Taxes for county	*2,392.04*	*2,468.90*	*5,452.13*	*2,847.35*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,176.46*	*410.81*	–	*647.72*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$43,648.14	$34,942.57	$96,810.39	$45,712.98
Permanent debt (except from sinking funds)	2,200.00	3,700.00	[1] 6,000.00	3,400.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	480.53	–	47,239.27	3,476.20
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	28,000.00	10,000.00	50,000.00	29,000.00
Transfers (except to sinking funds) and refunds	1,212.96	99.82	1,026.22	334.87
Agency, trust, and investment	7,489.42	6,848.71	13,123.13	8,331.64
Total payments	**$83,031.05**	**$55,591.10**	**$214,199.01**	**$90,255.69**
Balance on hand, including funds	*6,106.48*	*12,870.77*	*20,442.92*	*2,956.88*
GRAND TOTAL	**$89,137.53**	**$68,461.87**	**$234,641.93**	**$93,212.57**

[1] Includes $2,000 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Bedford Population 1,362	Pembroke Population 1,358	Westwood Population 1,358	Norwell Population 1,348
REVENUE.	**$97,101.79**	**$64,203.37**	**$96,167.60**	**$69,482.36**
General	**83,469.92**	**55,877.34**	**90,383.24**	**65,953.00**
Taxes	*78,891.88*	*51,317.39*	*87,027.06*	*56,618.69*
Property, poll, and income	76,507.36	48,759.18	81,999.99	55,016.12
Corporation, bank, etc.	2,384.52	2,558.21	5,027.07	1,602.57
Licenses and permits	*55.62*	*157.00*	*35.50*	*28.00*
Fines and forfeits	*258.55*	*154.07*	*10.00*	*205.68*
Grants and gifts	*4,263.87*	*4,248.88*	*3,310.68*	*9,100.63*
For expenses	4,263.87	4,248.88	3,310.68	9,053.83
For outlays	–	–	–	46.80
All other	–	–	–	–
Commercial	**13,631.87**	**8,326.03**	**5,784.36**	**3,529.36**
Special assessments	*1,031.40*	*348.99*	–	–
To meet expenses	1,031.40	348.99	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	*4.00*
Departmental	*2,310.43*	*5,850.04*	*4,139.66*	*2,055.33*
General government	527.20	4.39	196.00	–
Protection of persons and property	404.06	1,909.23	251.40	297.17
Health and sanitation	188.25	124.80	–	214.08
Highways	553.00	–	381.38	–
Charities	–	2,552.00	1,910.25	305.52
Soldiers' benefits	144.00	828.00	216.00	1,170.00
Schools	.55	431.62	1,124.50	68.56
Libraries	73.37	–	10.00	–
Recreation	–	–	–	–
Unclassified	420.00	–	50.13	–
Public service enterprises	*5,466.31*	*157.22*	–	–
Electric light	–	–	–	–
Water	5,466.31	–	–	–
All other	–	157.22	–	–
Cemeteries	*1,179.15*	*301.83*	–	*26.50*
Interest	*3,644.58*	*1,667.95*	*1,644.70*	*1,443.53*
On sinking funds	–	–	–	–
On trust and investment funds	1,222.51	606.96	942.29	298.58
All other	2,422.07	1,060.99	702.41	1,144.95
NON-REVENUE.	**$57,058.81**	**$58,823.63**	**$73,340.08**	**$82,719.67**
Offsets to outlays	**1,500.72**	**8,400.00**	**25,483.52**	**11,710.00**
Departmental	–	*8,400.00*	*25,483.52*	*11,710.00*
Public service enterprises	*1,500.72*	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**40,000.00**	**38,000.00**	**35,000.00**	**60,000.00**
Loans, general purposes	–	*23,000.00*	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*40,000.00*	*15,000.00*	*35,000.00*	*60,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**1,275.04**	**350.00**	–	**253.78**
From sinking funds	–	–	–	–
All other	*1,275.04*	*350.00*	–	*253.78*
Refunds	**72.62**	**276.10**	**219.04**	**3,092.09**
Agency, trust, and investment	**14,210.43**	**11,797.53**	**12,637.52**	**7,663.80**
Taxes and licenses for State	*6,201.53*	*4,386.00*	*7,336.87*	*4,587.00*
Taxes for county	*3,027.73*	*2,777.51*	*4,500.65*	*2,777.51*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*4,981.17*	*4,634.02*	*800.00*	*299.29*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$98,602.51	$72,603.37	$121,651.12	$81,192.36
Premiums	–	–	–	–
Municipal indebtedness	40,000.00	38,000.00	35,000.00	60,000.00
Transfers and refunds	1,347.66	626.10	219.04	3,345.87
Agency, trust, and investment	14,210.43	11,797.53	12,637.52	7,663.80
Total receipts	**$154,160.60**	**$123,027.00**	**$169,507.68**	**$152,202.03**
Balance on hand, including funds	*30,915.99*	*3,691.01*	*23,488.45*	*10,581.19*
GRAND TOTAL	**$185,076.59**	**$126,718.01**	**$192,996.13**	**$162,783.22**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Bedford Population 1,362	Pembroke Population 1,358	Westwood Population 1,358	Norwell Population 1,348
Maintenance	**$73,577.97**	**$52,453.24**	**$80,203.54**	**$57,036.54**
Departmental	*69,753.47*	*52,090.41*	*79,663.91*	*56,895.34*
General government	5,510.91	3,866.15	7,891.07	2,996.52
Protection of persons and property	9,738.54	4,167.38	6,905.68	3,314.08
Health and sanitation	3,809.78	1,494.34	1,654.66	2,758.62
Highways	16,925.72	13,691.33	21,558.88	16,430.95
Charities	2,035.65	4,605.64	2,078.78	3,843.65
Soldiers' benefits	144.00	840.00	308.05	1,251.00
Schools	28,920.78	22,070.90	36,300.88	24,560.65
Libraries	979.34	418.72	1,107.27	250.00
Recreation	8.20	–	1,370.14	216.75
Pensions	–	–	–	–
Unclassified	1,680.55	935.95	488.50	1,273.12
Public service enterprises	*2,339.48*	*61.00*	–	–
Electric light	–	–	–	–
Water	2,339.48	–	–	–
All other	–	61.00	–	–
Cemeteries	*1,485.02*	*301.83*	*469.29*	*141.20*
Administration of trust funds	–	–	*70.34*	–
Interest	**3,561.30**	**1,622.25**	**1,556.69**	**4,736.16**
Loans, general purposes	*958.60*	*1,622.25*	*1,556.69*	*4,736.16*
Loans, public service enterprises	*2,602.70*	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**7,952.33**	**36,802.79**	**34,697.91**	**14,581.01**
Departmental	*756.80*	*36,802.79*	*34,697.91*	*14,581.01*
General government	–	–	–	–
Protection of persons and property	394.00	–	5,000.00	93.60
Health and sanitation	–	–	–	–
Highways	362.80	13,613.21	29,697.91	5,123.57
Charities	–	–	–	–
Schools	–	23,171.28	–	9,363.84
Libraries	–	18.30	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	*7,195.53*	–	–	–
Electric light	–	–	–	–
Water	7,195.53	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**66,400.00**	**22,000.00**	**38,124.97**	**70,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	*6,400.00*	[1]*7,000.00*	*3,124.97*	[2]*10,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*60,000.00*	*15,000.00*	*35,000.00*	*60,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**1,275.04**	**350.00**	–	**253.78**
To sinking funds from revenue	–	–	–	–
All other	*1,275.04*	*350.00*	–	*253.78*
Refunds	**72.62**	**276.10**	**219.04**	**3,092.09**
Agency, trust, and investment	**11,565.01**	**11,466.51**	**13,325.74**	**7,775.35**
Taxes and licenses for State	*6,201.53*	*4,386.00*	*7,336.87*	*4,587.00*
Taxes for county	*3,027.73*	*2,777.51*	*4,500.65*	*2,777.51*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,335.75*	*4,303.00*	*1,488.22*	*410.84*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$77,139.27	$54,075.49	$81,760.23	$61,772.70
Permanent debt (except from sinking funds)	6,400.00	[1]7,000.00	3,124.97	[2]10,500.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	7,952.33	36,802.79	34,697.91	14,581.01
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	60,000.00	15,000.00	35,000.00	60,000.00
Transfers (except to sinking funds) and refunds	1,347.66	626.10	219.04	3,345.87
Agency, trust, and investment	11,565.01	11,466.51	13,325.74	7,775.35
Total payments	**$164,404.27**	**$124,970.89**	**$168,127.89**	**$157,974.93**
Balance on hand, including funds	*20,672.32*	*1,747.12*	*24,868.24*	*4,808.29*
GRAND TOTAL	**$185,076.59**	**$126,718.01**	**$192,996.13**	**$162,783.22**

[1] Includes $4,000 paid from reimbursements from county for highway construction.
[2] Includes $2,000 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Westminster POPULATION 1,343	Nahant POPULATION 1,318	Sterling POPULATION 1,305	Newbury POPULATION 1,303
REVENUE.	**$56,569.53**	**$158,706.61**	**$63,318.72**	**$48,577.77**
General	**50,112.00**	**139,960.80**	**48,514.37**	**44,535.92**
Taxes	*37,826.11*	*137,075.43*	*36,642.71*	*41,307.17*
Property, poll, and income	35,982.53	128,084.94	35,107.93	31,726.11
Corporation, bank, etc.	1,843.58	8,990.49	1,534.78	9,581.06
Licenses and permits	*40.00*	*359.00*	*87.00*	*153.00*
Fines and forfeits	*203.80*	*1,704.00*	*364.00*	*64.00*
Grants and gifts	*12,042.09*	*822.37*	*11,420.66*	*3,011.75*
For expenses	12,042.09	822.37	11,420.66	3,011.75
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**6,457.53**	**18,745.81**	**14,804.35**	**4,041.85**
Special assessments	*491.09*	–	*53.57*	*852.63*
To meet expenses	462.09	–	53.57	852.63
To meet outlays	29.00	–	–	–
Privileges	–	–	–	–
Departmental	*1,127.90*	*2,892.58*	*924.39*	*2,998.57*
General government	351.50	156.95	11.00	13.00
Protection of persons and property	126.13	29.05	488.00	697.38
Health and sanitation	–	247.07	–	–
Highways	–	98.85	–	1.00
Charities	156.42	–	–	894.24
Soldiers' benefits	336.00	72.00	374.00	1,386.00
Schools	53.37	198.29	–	6.95
Libraries	16.47	53.58	51.39	–
Recreation	88.01	–	–	–
Unclassified	–	2,036.79	–	–
Public service enterprises	–	*12,850.34*	*10,206.47*	–
Electric light	–	–	10,206.47	–
Water	–	12,850.34	–	–
All other	–	–	–	–
Cemeteries	*333.50*	*173.00*	*903.17*	–
Interest	*4,505.04*	*2,829.89*	*2,716.75*	*190.65*
On sinking funds	–	–	–	–
On trust and investment funds	4,092.19	211.88	2,264.99	–
All other	412.85	2,618.01	451.76	190.65
NON-REVENUE.	**$69,902.58**	**$100,710.40**	**$32,959.27**	**$47,297.16**
Offsets to outlays	**5,844.66**	**346.30**	**4,090.00**	–
Departmental	*5,844.66*	*346.30*	*4,000.00*	–
Public service enterprises	–	–	*90.00*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**39,518.50**	**80,000.00**	**19,000.00**	**35,600.00**
Loans, general purposes	*4,500.00*	–	–	–
Loans, public service enterprises	–	–	*6,000.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*35,000.00*	*80,000.00*	*13,000.00*	*35,600.00*
Unpaid warrants or orders, current year	*18.50*	–	–	–
Premiums	–	–	–	–
Transfers	**1,216.93**	–	**2,323.31**	–
From sinking funds	–	–	–	–
All other	*1,216.93*	–	*2,323.31*	–
Refunds	**7.00**	**293.98**	**423.72**	**347.46**
Agency, trust, and investment	**23,315.49**	**20,070.12**	**7,122.24**	**11,349.70**
Taxes and licenses for State	*3,927.00*	*11,053.70*	*4,447.95*	*6,467.44*
Taxes for county	*1,600.00*	*8,969.74*	*1,964.00*	*4,882.26*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*17,788.49*	*46.68*	*710.29*	–
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$62,414.19	$159,052.91	$67,408.72	$48,577.77
Premiums	–	–	–	–
Municipal indebtedness	39,518.50	80,000.00	19,000.00	35,600.00
Transfers and refunds	1,223.93	293.98	2,747.03	347.46
Agency, trust, and investment	23,315.49	20,070.12	7,122.24	11,349.70
Total receipts	**$126,472.11**	**$259,417.01**	**$96,277.99**	**$95,874.93**
Balance on hand, including funds	*2,134.20*	*31,315.17*	*20,366.85*	*3.66*
GRAND TOTAL	**$128,606.31**	**$290,732.18**	**$116,644.84**	**$95,878.59**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Westminster Population 1,343	Nahant Population 1,318	Sterling Population 1,305	Newbury Population 1,303
Maintenance	**$50,510.43**	**$143,720.87**	**$60,306.23**	**$49,847.73**
Departmental	*49,579.70*	*133,214.67*	*51,649.71*	*49,822.73*
General government	3,064.72	11,288.24	2,635.05	1,955.38
Protection of persons and property	3,127.92	30,236.84	3,996.39	3,404.55
Health and sanitation	791.52	13,137.72	1,040.07	1,333.00
Highways	15,335.17	31,807.51	18,561.43	16,659.11
Charities	1,157.75	51.17	1,989.59	3,604.78
Soldiers' benefits	641.06	462.00	456.00	1,218.00
Schools	23,499.17	33,771.34	20,502.06	21,147.74
Libraries	1,372.76	5,509.12	1,077.26	200.00
Recreation	14.50	2,226.36	16.00	5.33
Pensions	–	1,897.08	–	–
Unclassified	575.13	2,827.29	1,375.86	294.84
Public service enterprises	*5.25*	*8,573.03*	*7,033.23*	–
Electric light	–	–	7,033.23	–
Water	–	8,562.28	–	–
All other	5.25	10.75	–	–
Cemeteries	*925.48*	*1,933.17*	*1,623.29*	*25.00*
Administration of trust funds	–	–	–	–
Interest	**830.33**	**5,872.31**	**656.51**	**2,198.54**
Loans, general purposes	*830.33*	*3,427.16*	*400.14*	*2,198.54*
Loans, public service enterprises	–	*2,445.15*	*256.37*	–
Loans, cemeteries	–	–	–	–
Outlays	**11,871.61**	**6,203.95**	**15,164.09**	**235.00**
Departmental	*11,871.61*	*4,729.69*	*7,512.19*	*235.00*
General government	–	–	1,267.00	–
Protection of persons and property	473.42	350.20	525.00	235.00
Health and sanitation	–	200.00	–	–
Highways	10,591.89	4,179.49	4,995.19	–
Charities	–	–	–	–
Schools	473.30	–	–	–
Libraries	–	–	–	–
Recreation	333.00	–	–	–
Unclassified	–	–	725.00	–
Public service enterprises	–	*1,474.26*	*7,651.90*	–
Electric light	–	–	7,651.90	–
Water	–	1,474.26	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**25,766.66**	**82,623.32**	**16,750.00**	**31,703.14**
From sinking funds	–	–	–	–
From revenue and other sources	–	*2,623.32*	*3,750.00*	*9,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*22,000.00*	*80,000.00*	*13,000.00*	*21,600.00*
Warrants or orders, previous years	*3,766.66*	–	–	*1,103.14*
Transfers	**1,216.93**	**–**	**2,323.31**	**–**
To sinking funds from revenue	–	–	–	–
All other	*1,216.93*	–	*2,323.31*	–
Refunds	**7.00**	**293.98**	**423.72**	**347.46**
Agency, trust, and investment	**22,155.90**	**20,282.00**	**7,326.38**	**11,349.70**
Taxes and licenses for State	*3,927.00*	*11,053.70*	*4,447.95*	*6,467.44*
Taxes for county	*1,600.00*	*8,969.74*	*1,964.00*	*4,882.26*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*16,628.90*	*258.56*	*914.43*	–
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$51,340.76	$149,593.18	$60,962.74	$52,046.27
Permanent debt (except from sinking funds)	–	2,623.32	3,750.00	9,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	11,871.61	6,203.95	15,164.09	235.00
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	25,766.66	80,000.00	13,000.00	22,703.14
Transfers (except to sinking funds) and refunds	1,223.93	293.98	2,747.03	347.46
Agency, trust, and investment	22,155.90	20,282.00	7,326.38	11,349.70
Total payments	**$112,358.86**	**$258,996.43**	**$102,950.24**	**$95,681.57**
Balance on hand, including funds	*16,247.45*	*31,735.75*	*13,694.60*	*197.02*
GRAND TOTAL	**$128,606.31**	**$290,732.18**	**$116,644.84**	**$95,878.59**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Chester POPULATION 1,302	Erving POPULATION 1,295	Sunderland POPULATION 1,289	Marion POPULATION 1,288
REVENUE.	**$50,053.14**	**$51,723.29**	**$39,901.86**	**$122,716.51**
General	**46,361.80**	**46,737.11**	**38,180.54**	**102,673.21**
Taxes	*33,002.96*	*41,997.22*	*29,173.50*	*101,092.82*
Property, poll, and income	30,570.87	28,348.35	28,776.30	98,949.90
Corporation, bank, etc.	2,432.09	13,648.87	397.20	2,142.92
Licenses and permits	*1.00*	–	*15.00*	*357.00*
Fines and forfeits	*389.62*	*329.80*	*50.00*	*115.00*
Grants and gifts	*12,968.22*	*4,410.09*	*8,942.04*	*1,108.39*
For expenses	9,968.22	4,410.09	8,942.04	926.75
For outlays	3,000.00	–	–	181.64
All other	–	–	–	–
Commercial	**3,691.34**	**4,986.18**	**1,721.32**	**20,043.30**
Special assessments	–	*643.61*	*31.00*	–
To meet expenses	–	–	31.00	–
To meet outlays	–	643.61	–	–
Privileges	–	–	–	*430.80*
Departmental	*3,438.43*	*3,693.08*	*908.46*	*7,065.71*
General government	312.00	762.35	–	192.00
Protection of persons and property	33.51	105.13	59.50	663.47
Health and sanitation	–	4.00	–	2,671.41
Highways	–	662.01	211.16	758.40
Charities	113.98	1,909.87	588.55	807.20
Soldiers' benefits	144.00	48.00	–	466.00
Schools	2,771.23	190.15	37.60	1,371.60
Libraries	63.71	4.00	6.40	–
Recreation	–	–	–	46.65
Unclassified	–	7.57	5.25	88.98
Public service enterprises	–	–	–	*11,106.03*
Electric light	–	–	–	–
Water	–	–	–	11,106.03
All other	–	–	–	–
Cemeteries	*130.00*	*21.50*	*286.37*	–
Interest	*122.91*	*627.99*	*495.49*	*1,440.76*
On sinking funds	–	272.79	–	–
On trust and investment funds	34.86	–	356.92	–
All other	88.05	355.20	138.57	1,440.76
NON-REVENUE.	**$49,675.65**	**$11,345.36**	**$22,043.14**	**$82,794.72**
Offsets to outlays	**3,400.00**	–	**250.00**	–
Departmental	*3,400.00*	–	*250.00*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**40,267.55**	–	**15,000.00**	**67,117.58**
Loans, general purposes	–	–	–	*10,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*37,870.00*	–	*15,000.00*	*55,000.00*
Unpaid warrants or orders, current year	*2,397.55*	–	–	*2,117.58*
Premiums	–	–	–	–
Transfers	–	–	–	**320.74**
From sinking funds	–	–	–	–
All other	–	–	–	*320.74*
Refunds	**176.30**	**428.72**	**72.12**	**182.34**
Agency, trust, and investment	**5,831.80**	**10,916.64**	**6,721.02**	**15,174.06**
Taxes and licenses for State	*4,089.00*	*5,793.41*	*2,956.30*	*8,157.00*
Taxes for county	*1,179.04*	*5,051.73*	*2,392.92*	*5,863.61*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*563.76*	*71.50*	*1,371.80*	*1,000.00*
All other	–	–	–	*153.45*
RECAPITULATION.				
Revenue and offsets to outlays	$53,453.14	$51,723.29	$40,151.86	$122,716.51
Premiums	–	–	–	–
Municipal indebtedness	40,267.55	–	15,000.00	67,117.58
Transfers and refunds	176.30	428.72	72.12	503.08
Agency, trust, and investment	5,831.80	10,916.64	6,721.02	15,174.06
Total receipts	**$99,728.79**	**$63,068.65**	**$61,945.00**	**$205,511.23**
Balance on hand, including funds	*12,429.27*	*20,909.38*	*6,374.36*	*15,640.20*
GRAND TOTAL	**$112,158.06**	**$83,978.03**	**$68,319.36**	**$221,151.43**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Chester Population 1,302	Erving Population 1,295	Sunderland Population 1,289	Marion Population 1,288
Maintenance	**$48,147.94**	**$42,073.22**	**$35,745.17**	**$89,669.20**
Departmental	*48,047.44*	*42,016.97*	*35,384.37*	*84,339.79*
General government	3,576.40	3,639.98	1,307.12	9,283.32
Protection of persons and property	602.64	1,114.83	494.99	8,314.38
Health and sanitation	978.88	984.64	656.05	7,869.67
Highways	14,194.70	5,783.35	7,721.74	21,986.69
Charities	3,167.39	3,223.02	1,764.00	3,182.15
Soldiers' benefits	216.00	246.00	–	630.00
Schools	24,049.23	24,556.75	22,300.54	30,189.98
Libraries	730.26	738.33	806.67	300.00
Recreation	–	–	5.00	1,266.43
Pensions	–	–	–	266.00
Unclassified	531.94	1,730.07	328.26	1,051.17
Public service enterprises	–	–	–	*5,229.17*
Electric light	–	–	–	–
Water	–	–	–	5,187.08
All other	–	–	–	42.09
Cemeteries	*100.50*	*56.25*	*360.80*	*100.24*
Administration of trust funds	–	–	–	–
Interest	**2,701.03**	**570.00**	**3,180.80**	**3,957.50**
Loans, general purposes	*2,701.03*	*570.00*	*3,180.80*	*1,437.50*
Loans, public service enterprises	–	–	–	*2,520.00*
Loans, cemeteries	–	–	–	–
Outlays	**22,124.97**	**8,344.44**	**829.50**	**17,885.43**
Departmental	*22,124.97*	*8,344.44*	*829.50*	*9,935.90*
General government	–	1,223.47	–	1,681.37
Protection of persons and property	–	–	100.00	–
Health and sanitation	–	1,129.33	61.60	741.64
Highways	3,949.62	3,571.19	–	7,214.89
Charities	–	–	–	–
Schools	16,474.43	2,420.45	667.90	298.00
Libraries	315.02	–	–	–
Recreation	–	–	–	–
Unclassified	1,385.90	–	–	–
Public service enterprises	–	–	–	*7,949.53*
Electric light	–	–	–	–
Water	–	–	–	7,949.53
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**31,050.00**	**2,000.00**	**19,450.00**	**63,250.00**
From sinking funds	–	–	–	–
From revenue and other sources	*3,550.00*	*2,000.00*	*4,450.00*	*8,250.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*27,500.00*	–	*15,000.00*	*55,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	–	–	**320.74**
To sinking funds from revenue	–	–	–	–
All other	–	–	–	*320.74*
Refunds	**176.30**	**428.72**	**72.12**	**182.34**
Agency, trust, and investment	**5,551.64**	**11,189.43**	**6,724.19**	**15,174.06**
Taxes and licenses for State	*4,089.00*	*5,793.41*	*2,956.30*	*8,167.00*
Taxes for county	*1,179.04*	*5,051.73*	*2,392.92*	*5,863.61*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*283.60*	*344.29*	*1,374.97*	*1,000.00*
All other	–	–	–	*153.45*

RECAPITULATION.

Maintenance and interest	$50,848.97	$42,643.22	$38,925.97	$93,626.70
Permanent debt (except from sinking funds)	3,550.00	2,000.00	4,450.00	8,250.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	22,124.97	8,344.44	829.50	17,885.43
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	27,500.00	–	15,000.00	55,000.00
Transfers (except to sinking funds) and refunds	176.30	428.72	72.12	503.08
Agency, trust, and investment	5,551.64	11,189.43	6,724.19	15,174.06
Total payments	**$109,751.88**	**$64,605.81**	**$66,001.78**	**$190,439.27**
Balance on hand, including funds	*2,406.18*	*19,372.22*	*2,317.58*	*30,712.16*
GRAND TOTAL	**$112,158.06**	**$83,978.03**	**$68,319.36**	**$221,151.43**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	North Reading POPULATION 1,286	West Brookfield POPULATION 1,281	Littleton POPULATION 1,277	Mattapoisett POPULATION 1,277
REVENUE.	**$75,342.28**	**$49,508.67**	**$84,801.46**	**$74,253.10**
General	**68,440.29**	**40,702.53**	**59,464.02**	**61,653.32**
Taxes	*56,664.39*	*35,281.91*	*52,355.43*	*56,448.22*
Property, poll, and income	55,553.22	34,027.50	50,373.07	55,037.80
Corporation, bank, etc.	1,111.17	1,254.41	1,982.36	1,410.42
Licenses and permits	*102.00*	*7.00*	*38.00*	*152.50*
Fines and forfeits	*564.50*	*20.60*	*91.78*	*740.00*
Grants and gifts	*11,109.40*	*5,393.02*	*6,978.81*	*4,312.60*
For expenses	9,109.40	5,393.02	6,543.81	4,312.60
For outlays	2,000.00	–	435.00	–
All other	–	–	–	–
Commercial	**6,901.99**	**8,806.14**	**25,337.44**	**12,599.78**
Special assessments	*608.15*	*73.25*	*1,236.36*	–
To meet expenses	608.15	73.25	917.95	–
To meet outlays	–	–	318.41	–
Privileges	–	–	–	*179.48*
Departmental	*3,070.15*	*3,844.07*	*1,787.69*	*2,548.66*
General government	225.83	582.95	322.50	544.38
Protection of persons and property	904.45	25.93	44.81	27.00
Health and sanitation	–	–	136.00	15.60
Highways	389.50	6.00	–	611.55
Charities	294.26	2,065.86	751.34	972.46
Soldiers' benefits	456.00	900.00	262.00	264.00
Schools	288.29	195.33	133.38	67.45
Libraries	37.00	68.00	126.66	46.22
Recreation	13.00	–	10.00	–
Unclassified	461.82	–	1.00	–
Public service enterprises	–	*3,551.56*	*19,413.40*	*8,733.57*
Electric light	–	–	13,297.10	–
Water	–	3,551.56	6,116.30	8,333.97
All other	–	–	–	399.60
Cemeteries	*447.00*	*333.00*	*743.13*	–
Interest	*2,776.69*	*1,004.26*	*2,156.86*	*1,138.07*
On sinking funds	–	–	–	–
On trust and investment funds	907.30	676.54	1,493.34	910.13
All other	1,869.39	327.72	663.52	227.94
NON-REVENUE.	**$70,043.85**	**$33,917.30**	**$60,881.26**	**$45,753.59**
Offsets to outlays	**5,306.94**	–	**4,418.52**	**1,272.66**
Departmental	*5,306.94*	–	*4,125.20*	–
Public service enterprises	–	–	*293.32*	*1,272.66*
Cemeteries	–	–	–	–
Municipal indebtedness	**41,000.00**	**22,000.00**	**38,275.00**	**32,000.00**
Loans, general purposes	–	–	*10,000.00*	–
Loans, public service enterprises	–	–	*1,275.00*	*2,000.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*41,000.00*	*22,000.00*	*27,000.00*	*30,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**8,703.59**	**143.32**	**798.71**	**1,042.81**
From sinking funds	–	–	–	–
All other	*8,703.59*	*143.32*	*798.71*	*1,042.81*
Refunds	**30.25**	**10.00**	**80.61**	**39.45**
Agency, trust, and investment	**15,003.07**	**11,763.98**	**17,308.42**	**11,398.67**
Taxes and licenses for State	*4,470.00*	*4,131.00*	*4,563.00*	*5,859.41*
Taxes for county	*1,993.87*	*1,746.00*	*2,067.72*	*3,909.08*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*8,539.20*	*5,886.98*	*10,677.70*	*1,209.66*
All other	–	–	–	*420.52*
RECAPITULATION.				
Revenue and offsets to outlays	$80,649.22	$49,508.67	$89,219.98	$75,525.76
Premiums	–	–	–	–
Municipal indebtedness	41,000.00	22,000.00	38,275.00	32,000.00
Transfers and refunds	8,733.84	153.32	879.32	1,082.26
Agency, trust, and investment	15,003.07	11,763.98	17,308.42	11,398.67
Total receipts	**$145,386.13**	**$83,425.97**	**$145,682.72**	**$120,006.69**
Balance on hand, including funds	*16,839.67*	*7,849.67*	*18,176.35*	*531.84*
GRAND TOTAL	**$162,225.80**	**$91,275.64**	**$163,859.07**	**$120,538.53**

Graded According to Population of 1920 — Continued.

PAYMENTS.	North Reading Population 1,286	West Brookfield Population 1,281	Littleton Population 1,277	Mattapoisett Population 1,277
Maintenance	**$58,455.71**	**$41,809.76**	**$62,465.54**	**$55,016.18**
Departmental	*57,754.11*	*38,535.04*	*51,193.66*	*50,100.42*
General government	5,235.44	2,957.79	2,703.83	3,762.95
Protection of persons and property	5,032.09	2,191.49	3,386.52	1,897.39
Health and sanitation	629.14	482.35	1,805.19	2,369.97
Highways	11,741.61	6,632.89	12,655.73	10,271.58
Charities	2,258.95	4,413.81	2,573.20	3,921.98
Soldiers' benefits	391.00	1,062.80	491.00	276.00
Schools	26,891.75	17,689.02	23,685.32	25,473.37
Libraries	485.28	1,751.52	1,962.50	803.15
Recreation	12.00	306.65	383.48	692.49
Pensions	–	–	–	–
Unclassified	5,076.85	1,046.72	1,546.89	631.54
Public service enterprises	–	*2,685.80*	*10,635.34*	*4,833.38*
Electric light	–	–	7,766.06	–
Water	–	2,683.30	2,869.28	4,706.79
All other	–	2.50	–	126.59
Cemeteries	*681.60*	*588.92*	*630.04*	*82.38*
Administration of trust funds	*20.00*	–	*6.50*	–
Interest	**2,350.41**	**1,986.65**	**3,781.88**	**3,925.91**
Loans, general purposes	*2,350.41*	*690.39*	*1,765.46*	*1,398.10*
Loans, public service enterprises	–	*1,296.26*	*2,016.42*	*2,527.81*
Loans, cemeteries	–	–	–	–
Outlays	**10,157.58**	**4,000.00**	**34,619.15**	**10,172.36**
Departmental	*10,059.97*	*4,000.00*	*31,724.79*	*6,371.82*
General government	–	–	–	–
Protection of persons and property	1,133.55	–	997.00	1,042.81
Health and sanitation	–	–	–	–
Highways	7,007.27	–	7,649.15	5,132.01
Charities	–	–	–	–
Schools	1,919.15	4,000.00	23,078.64	197.00
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	*2,894.36*	*3,800.54*
Electric light	–	–	2,894.36	–
Water	–	–	–	3,800.54
All other	–	–	–	–
Cemeteries	*97.61*	–	–	–
Municipal indebtedness	**53,250.00**	**22,000.00**	**35,275.00**	**38,609.19**
From sinking funds	–	–	–	–
From revenue and other sources	[1]*3,250.00*	*2,000.00*	*7,275.00*	*8,609.19*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*50,000.00*	*20,000.00*	*28,000.00*	*30,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**8,703.59**	**143.32**	**798.71**	**1,042.81**
To sinking funds from revenue	–	–	–	–
All other	*8,703.59*	*143.32*	*798.71*	*1,042.81*
Refunds	**30.25**	**10.00**	**80.61**	**39.45**
Agency, trust, and investment	**7,515.34**	**11,923.29**	**8,560.55**	**10,748.05**
Taxes and licenses for State	*4,470.00*	*4,131.00*	*4,563.00*	*5,859.41*
Taxes for county	*1,993.87*	*1,746.00*	*2,067.72*	*3,909.08*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,051.47*	*6,046.29*	*1,929.83*	*559.04*
All other	–	–	–	*420.52*

RECAPITULATION.

Maintenance and interest	$60,806.12	$43,796.41	$66,247.42	$58,942.09
Permanent debt (except from sinking funds)	[1]3,250.00	2,000.00	7,275.00	8,609.19
Sinking fund requirements from revenue	–	–	–	–
Outlays	10,157.58	4,000.00	34,619.15	10,172.36
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	50,000.00	20,000.00	28,000.00	30,000.00
Transfers (except to sinking funds) and refunds	8,733.84	153.32	879.32	1,082.26
Agency, trust, and investment	7,515.34	11,923.29	8,560.55	10,748.05
Total payments	**$140,462.88**	**$81,873.02**	**$145,581.44**	**$119,553.95**
Balance on hand, including funds	*21,762.92*	*9,402.62*	*18,277.63*	*984.58*
GRAND TOTAL	**$162,225.80**	**$91,275.64**	**$163,859.07**	**$120,538.53**

[1] Paid from investment fund.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Tisbury POPULATION 1,275	Rowley POPULATION 1,249	Russell POPULATION 1,237	Whately POPULATION 1,234
REVENUE.	**$79,423.70**	**$45,570.61**	**$66,361.51**	**$50,793.66**
General	**54,586.35**	**34,448.24**	**57,561.20**	**49,594.84**
Taxes	*53,733.71*	*27,548.39*	*56,480.76*	*40,020.92*
Property, poll, and income	52,557.70	24,942.58	33,667.15	39,369.88
Corporation, bank, etc.	1,176.01	2,605.81	22,813.61	651.04
Licenses and permits	*86.00*	*63.75*	*37.00*	*7.00*
Fines and forfeits	–	*30.00*	*11.20*	*325.00*
Grants and gifts	*766.64*	*6,806.10*	*1,032.24*	*9,241.92*
For expenses	766.64	6,806.10	1,032.24	9,241.92
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**24,837.35**	**11,122.37**	**8,800.31**	**1,198.82**
Special assessments	*56.50*	*715.30*	–	–
To meet expenses	56.50	715.30	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*5,059.70*	*3,909.35*	*667.39*	*719.37*
General government	460.70	351.60	423.89	51.50
Protection of persons and property	30.75	142.44	25.00	22.52
Health and sanitation	–	–	–	–
Highways	264.37	7.50	13.20	11.00
Charities	2,335.38	2,662.28	80.51	208.00
Soldiers' benefits	236.00	480.00	102.00	90.00
Schools	1,673.80	220.20	5.00	322.00
Libraries	33.70	30.33	17.79	6.35
Recreation	–	–	–	–
Unclassified	25.00	15.00	–	8.00
Public service enterprises	*18,045.54*	*5,955.93*	*6,086.39*	–
Electric light	–	5,955.93	1,764.28	–
Water	18,014.54	–	4,322.11	–
All other	31.00	–	–	–
Cemeteries	*1,351.40*	*147.00*	*73.77*	*94.83*
Interest	*324.21*	*394.79*	*1,972.76*	*384.62*
On sinking funds	–	–	–	–
On trust and investment funds	27.63	93.36	–	109.75
All other	296.58	301.43	1,972.76	274.87
NON-REVENUE.	**$27,637.33**	**$19,996.84**	**$112,940.92**	**$24,316.28**
Offsets to outlays	–	**134.72**	**589.90**	**3,000.00**
Departmental	–	–	*114.90*	*3,000.00*
Public service enterprises	–	*134.72*	*475.00*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**14,000.00**	**10,000.00**	**101,000.00**	**15,000.00**
Loans, general purposes	*2,000.00*	–	*75,000.00*	–
Loans, public service enterprises	–	–	*26,000.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*12,000.00*	*10,000.00*	–	*15,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	**2,429.53**	–	**109.75**
From sinking funds	–	–	–	–
All other	–	*2,429.53*	–	*109.75*
Refunds	**108.72**	**575.48**	**387.66**	**72.00**
Agency, trust, and investment	**13,528.61**	**6,857.11**	**10,963.36**	**6,134.53**
Taxes and licenses for State	*6,656.38*	*3,915.00*	*7,798.38*	*2,952.00*
Taxes for county	*5,088.00*	*2,611.44*	*3,001.21*	*2,392.92*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,784.23*	*330.67*	*163.77*	*789.61*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$79,423.70	$45,705.33	$66,951.41	$53,793.66
Premiums	–	–	–	–
Municipal indebtedness	14,000.00	10,000.00	101,000.00	15,000.00
Transfers and refunds	108.72	3,005.01	387.66	181.75
Agency, trust, and investment	13,528.61	6,857.11	10,963.36	6,134.53
Total receipts	**$107,061.03**	**$65,567.45**	**$179,302.43**	**$75,109.94**
Balance on hand, including funds	*24,505.95*	*11,654.72*	*27,074.23*	*109.32*
GRAND TOTAL	**$131,566.98**	**$77,222.17**	**$206,376.66**	**$75,219.26**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Tisbury Population 1,275	Rowley Population 1,249	Russell Population 1,237	Whately Population 1,234
Maintenance	**$58,946.31**	**$48,636.19**	**$49,340.88**	**$34,917.24**
Departmental	*45,907.20*	*43,535.80*	*45,632.46*	*34,698.31*
General government	5,187.94	2,682.58	5,052.78	1,855.86
Protection of persons and property	5,345.13	1,987.65	746.94	551.43
Health and sanitation	752.92	902.70	1,087.43	451.26
Highways	7,211.96	11,470.77	10,874.18	9,197.10
Charities	1,478.54	3,824.20	2,993.15	312.00
Soldiers' benefits	270.00	356.95	72.00	138.00
Schools	23,575.79	21,320.00	23,664.41	21,640.37
Libraries	573.66	537.59	607.48	284.01
Recreation	752.78	27.38	156.50	10.00
Pensions	–	–	–	–
Unclassified	758.48	425.98	377.59	258.28
Public service enterprises	*11,824.17*	*4,614.89*	*3,443.98*	–
Electric light	–	4,614.89	1,755.94	–
Water	11,785.52	–	1,688.04	–
All other	38.65	–	–	–
Cemeteries	*1,214.94*	*485.50*	*264.44*	*218.93*
Administration of trust funds	–	–	–	–
Interest	**2,997.38**	**547.71**	**5,633.08**	**1,937.76**
Loans, general purposes	*717.38*	*267.71*	*3,615.83*	*1,937.76*
Loans, public service enterprises	*2,280.00*	*280.00*	*2,017.25*	–
Loans, cemeteries	–	–	–	–
Outlays	**22,550.97**	**988.95**	**118,479.13**	**7,029.32**
Departmental	*18,198.00*	–	*93,890.04*	*7,029.32*
General government	4,429.25	–	–	–
Protection of persons and property	588.63	–	–	–
Health and sanitation	–	–	–	–
Highways	12,643.00	–	75,036.86	6,000.00
Charities	–	–	–	–
Schools	–	–	18,853.18	1,029.32
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	537.12	–	–	–
Public service enterprises	*4,352.97*	*988.95*	*24,589.09*	–
Electric light	–	988.95	185.24	–
Water	4,352.97	–	24,403.85	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**18,905.00**	**10,900.00**	**7,700.00**	**20,239.00**
From sinking funds	–	–	–	–
From revenue and other sources	*6,905.00*	*900.00*	*7,700.00*	*4,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*12,000.00*	*10,000.00*	–	*15,000.00*
Warrants or orders, previous years	–	–	–	*739.00*
Transfers	–	**2,429.53**	–	**109.75**
To sinking funds from revenue	–	–	–	–
All other	–	*2,429.53*	–	*109.75*
Refunds	**108.72**	**575.48**	**387.66**	**72.00**
Agency, trust, and investment	**13,556.24**	**6,876.30**	**10,963.36**	**6,134.53**
Taxes and licenses for State	*6,656.38*	*3,915.00*	*7,798.38*	*2,952.00*
Taxes for county	*5,088.00*	*2,611.44*	*3,001.21*	*2,392.92*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,811.86*	*349.86*	*163.77*	*789.61*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$61,943.69	$49,183.90	$54,973.96	$36,855.00
Permanent debt (except from sinking funds)	6,905.00	900.00	7,700.00	4,500.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	22,550.97	988.95	118,479.13	7,029.32
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	12,000.00	10,000.00	–	15,739.00
Transfers (except to sinking funds) and refunds	108.72	3,005.01	387.66	181.75
Agency, trust, and investment	13,556.24	6,876.30	10,963.36	6,134.53
Total payments	**$117,064.62**	**$70,954.16**	**$192,504.11**	**$70,439.60**
Balance on hand, including funds	*14,502.36*	*6,268.01*	*13,872.55*	*4,779.66*
GRAND TOTAL	**$131,566.98**	**$77,222.17**	**$206,376.66**	**$75,219.26**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Yarmouth POPULATION 1,229	Middleton POPULATION 1,195	Southwick POPULATION 1,194	Edgartown POPULATION 1,190
REVENUE.	**$75,186.63**	**$53,822.37**	**$59,901.15**	**$45,330.96**
General	**69,096.66**	**43,616.49**	**47,907.50**	**43,958.99**
Taxes	*66,806.21*	*38,922.53*	*34,516.38*	*42,573.73*
Property, poll, and income	63,120.19	37,626.76	31,487.02	41,855.21
Corporation, bank, etc.	3,686.02	1,295.77	3,029.36	718.52
Licenses and permits	*122.00*	*53.00*	–	*291.00*
Fines and forfeits	–	*195.55*	*257.34*	*207.54*
Grants and gifts	*2,168.45*	*4,441.41*	*13,133.78*	*886.72*
For expenses	2,168.45	4,441.41	13,133.78	886.72
For outlays	–	–	–	–
All other	–	*4.00*	–	–
Commercial	**6,089.97**	**10,205.88**	**11,993.65**	**1,371.97**
Special assessments	–	*344.75*	–	–
To meet expenses	–	344.75	–	–
To meet outlays	–	–	–	–
Privileges	*12.50*	–	–	*100.00*
Departmental	*4,230.32*	*2,560.45*	*961.47*	*526.42*
General government	81.53	401.83	90.00	18.00
Protection of persons and property	407.82	452.30	–	–
Health and sanitation	–	260.71	–	–
Highways	–	–	669.60	49.42
Charities	3,350.13	605.25	–	–
Soldiers' benefits	366.00	311.00	180.00	284.00
Schools	4.84	498.30	–	–
Libraries	–	30.96	21.87	175.00
Recreation	20.00	–	–	–
Unclassified	–	.10	–	–
Public service enterprises	–	*4,214.45*	*9,256.73*	–
Electric light	–	4,214.45	9,256.73	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*431.00*	*546.50*	*225.00*	*374.22*
Interest	*1,416.15*	*2,539.73*	*1,550.45*	*371.33*
On sinking funds	–	–	–	–
On trust and investment funds	684.59	1,257.98	596.50	–
All other	731.56	1,281.75	953.95	371.33
NON-REVENUE.	**$93,665.83**	**$46,105.08**	**$43,340.91**	**$25,515.25**
Offsets to outlays	**18,448.07**	**335.68**	**500.00**	–
Departmental	*18,448.07*	*335.68*	*500.00*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**59,190.99**	**37,113.30**	**30,000.00**	**16,000.00**
Loans, general purposes	*19,000.00*	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*34,000.00*	*37,000.00*	*30,000.00*	*16,000.00*
Unpaid warrants or orders, current year	*6,190.99*	*113.30*	–	–
Premiums	–	–	–	–
Transfers	**704.59**	**994.65**	**844.00**	–
From sinking funds	–	–	–	–
All other	*704.59*	*994.65*	*844.00*	–
Refunds	**765.59**	**1,339.15**	**171.18**	**14.95**
Agency, trust, and investment	**14,556.59**	**6,322.30**	**11,825.73**	**9,500.30**
Taxes and licenses for State	*6,111.00*	*3,330.00*	*4,242.00*	*4,835.12*
Taxes for county	*6,756.86*	*2,270.82*	*1,393.42*	*3,903.20*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,688.73*	*721.48*	*6,190.31*	*761.98*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$93,634.70	$54,158.05	$60,401.15	$45,330.96
Premiums	–	–	–	–
Municipal indebtedness	59,190.99	37,113.30	30,000.00	16,000.00
Transfers and refunds	1,470.18	2,333.80	1,015.18	14.95
Agency, trust, and investment	14,556.59	6,322.30	11,825.73	9,500.30
Total receipts	**$168,852.46**	**$99,927.45**	**$103,242.06**	**$70,846.21**
Balance on hand, including funds	*9,673.64*	*2,075.09*	*8,537.56*	*11,322.23*
GRAND TOTAL	**$178,526.10**	**$102,002.54**	**$111,779.62**	**$82,168.44**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Yarmouth Population 1,229	Middleton Population 1,195	Southwick Population 1,194	Edgartown Population 1,190
Maintenance	**$52,993.18**	**$44,643.62**	**$49,557.43**	**$39,981.30**
Departmental	*52,302.18*	*38,786.02*	*45,218.40*	*39,275.38*
General government	7,922.12	4,634.27	3,081.95	4,014.50
Protection of persons and property	3,666.84	3,421.08	964.46	4,382.04
Health and sanitation	1,474.15	1,193.46	1,165.16	882.95
Highways	9,628.53	8,954.89	14,672.77	4,317.15
Charities	4,596.11	2,669.74	1,145.64	4,855.05
Soldiers' benefits	538.00	348.00	102.00	256.00
Schools	23,626.67	14,655.57	22,634.48	18,851.70
Libraries	–	1,259.41	418.01	934.02
Recreation	196.44	119.40	150.00	205.07
Pensions	–	–	–	–
Unclassified	653.32	1,530.20	883.93	576.90
Public service enterprises	–	*4,817.83*	*4,064.39*	–
Electric light	–	4,812.25	4,064.39	–
Water	–	–	–	–
All other	–	5.58	–	–
Cemeteries	*671.00*	*1,012.13*	*194.56*	*705.92*
Administration of trust funds	*20.00*	*27.64*	*80.08*	–
Interest	**2,252.51**	**2,339.21**	**2,683.13**	**368.53**
Loans, general purposes	*2,252.51*	*1,506.95*	*1,260.63*	*368.53*
Loans, public service enterprises	–	*832.26*	*1,422.50*	–
Loans, cemeteries	–	–	–	–
Outlays	**45,658.41**	**1,309.83**	**3,752.98**	**682.97**
Departmental	*45,658.41*	*309.83*	*999.98*	*682.97*
General government	–	–	–	482.39
Protection of persons and property	–	–	–	–
Health and sanitation	–	–	–	–
Highways	45,658.41	309.83	999.98	200.58
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	*1,000.00*	*2,753.00*	–
Electric light	–	1,000.00	2,753.00	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**45,332.52**	**33,946.05**	**41,900.00**	**16,899.90**
From sinking funds	–	–	–	–
From revenue and other sources	*8,500.00*	*1,000.00*	*2,900.00*	*899.90*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*31,000.00*	*32,000.00*	*39,000.00*	*16,000.00*
Warrants or orders, previous years	*5,832.52*	*946.05*	–	–
Transfers	**704.59**	**994.65**	**844.00**	–
To sinking funds from revenue	–	–	–	–
All other	*704.59*	*994.65*	*844.00*	–
Refunds	**765.59**	**1,339.15**	**171.18**	**14.95**
Agency, trust, and investment	**14,498.86**	**6,492.71**	**11,520.42**	**9,700.30**
Taxes and licenses for State	*6,111.00*	*3,330.00*	*4,242.00*	*4,835.12*
Taxes for county	*6,756.86*	*2,270.82*	*1,393.42*	*3,903.20*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,631.00*	*891.89*	*5,885.00*	*961.98*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$55,245.69	$46,982.83	$52,240.56	$40,349.83
Permanent debt (except from sinking funds)	8,500.00	1,000.00	2,900.00	899.90
Sinking fund requirements from revenue	–	–	–	–
Outlays	45,658.41	1,309.83	3,752.98	682.97
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	36,832.52	32,946.05	39,000.00	16,000.00
Transfers (except to sinking funds) and refunds	1,470.18	2,333.80	1,015.18	14.95
Agency, trust, and investment	14,498.86	6,492.71	11,520.42	9,700.30
Total payments	**$162,205.66**	**$91,065.22**	**$110,429.14**	**$67,647.95**
Balance on hand, including funds	*16,320.44*	*10,937.32*	*1,350.48*	*14,520.49*
GRAND TOTAL	**$178,526.10**	**$102,002.54**	**$111,779.62**	**$82,168.44**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lynnfield POPULATION 1,165	Norfolk POPULATION 1,159	Clarksburg POPULATION 1,136	Sudbury POPULATION 1,121
REVENUE.	**$63,245.80**	**$58,347.05**	**$23,417.17**	**$63,009.66**
General	**58,800.92**	**55,996.38**	**21,765.02**	**57,787.33**
Taxes	*55,429.90*	*46,128.49*	*18,252.74*	*53,679.00*
Property, poll, and income	54,478.17	42,200.42	14,358.54	52,027.68
Corporation, bank, etc.	951.73	3,928.07	3,894.20	1,651.32
Licenses and permits	*79.00*	*12.00*	*37.00*	*6.00*
Fines and forfeits	*60.00*	*10.00*	–	*30.00*
Grants and gifts	*3,232.02*	*9,845.89*	*3,475.28*	*4,019.69*
For expenses	3,232.02	9,644.89	3,475.28	4,019.69
For outlays	–	201.00	–	–
All other	–	–	–	*52.64*
Commercial	**4,444.88**	**2,350.67**	**1,652.15**	**5,222.33**
Special assessments	*72.75*	*258.75*	–	*129.25*
To meet expenses	72.75	258.75	–	129.25
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*2,451.94*	*1,395.69*	*1,556.08*	[1]*1,468.05*
General government	368.50	10.00	–	34.00
Protection of persons and property	508.19	27.31	5.25	478.52
Health and sanitation	–	–	–	–
Highways	–	1,195.81	7.00	227.44
Charities	–	–	1,465.33	–
Soldiers' benefits	240.00	144.00	48.00	120.00
Schools	1,265.54	5.28	28.50	430.31
Libraries	57.71	13.29	–	55.68
Recreation	12.00	–	–	–
Unclassified	–	–	2.00	[1]122.10
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*298.25*	–	–	*117.35*
Interest	*1,621.94*	*696.23*	*96.07*	*3,507.68*
On sinking funds	–	–	–	–
On trust and investment funds	498.88	90.00	30.53	1,772.10
All other	1,123.06	606.23	65.54	1,735.58
NON-REVENUE.	**$45,721.08**	**$42,858.51**	**$10,078.68**	**$75,953.40**
Offsets to outlays	–	**15,973.59**	–	**14,445.68**
Departmental	–	*15,973.59*	–	*14,445.68*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**30,000.00**	**20,000.00**	**5,000.00**	**49,500.00**
Loans, general purposes	–	–	*5,000.00*	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*30,000.00*	*20,000.00*	–	*49,500.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**2,751.59**	**2.74**	**215.53**	**1,285.05**
From sinking funds	–	–	–	–
All other	*2,751.59*	*2.74*	*215.53*	*1,285.05*
Refunds	**1.88**	**685.05**	**1.88**	**103.54**
Agency, trust, and investment	**12,967.61**	**6,197.13**	**4,861.27**	**10,619.13**
Taxes and licenses for State	*5,331.00*	*3,900.88*	*3,003.00*	*5,424.00*
Taxes for county	*3,973.93*	*2,296.25*	*1,673.27*	*2,732.34*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*3,662.68*	–	*185.00*	*2,462.79*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$63,245.80	$74,320.64	$23,417.17	$77,455.34
Premiums	–	–	–	–
Municipal indebtedness	30,000.00	20,000.00	5,000.00	49,500.00
Transfers and refunds	2,753.47	687.79	217.41	1,388.59
Agency, trust, and investment	12,967.61	6,197.13	4,861.27	10,619.13
Total receipts	**$108,966.88**	**$101,205.56**	**$33,495.85**	**$138,963.06**
Balance on hand, including funds	*11,130.82*	*20,455.63*	*2,969.37*	*1,251.07*
GRAND TOTAL	**$120,097.70**	**$121,661.19**	**$36,465.22**	**$140,214.13**

[1] Includes $3.95 from administration of trust funds.

Graded According to Population of 1920 — Continued.

PAYMENTS.	Lynnfield Population 1,165	Norfolk Population 1,159	Clarksburg Population 1,136	Sudbury Population 1,121
Maintenance	**$54,747.51**	**$47,468.96**	**$18,704.17**	**$42,998.59**
Departmental	*54,224.18*	*47,468.96*	*18,699.17*	*42,820.22*
General government	4,396.13	2,742.03	905.91	2,785.55
Protection of persons and property	5,062.88	2,685.47	531.02	2,625.38
Health and sanitation	899.85	1,183.57	321.26	368.00
Highways	13,610.50	14,002.96	2,674.97	9,873.60
Charities	989.72	2,510.63	2,788.52	2,229.14
Soldiers' benefits	312.00	144.00	4.00	112.00
Schools	27,416.51	23,308.60	11,267.26	22,124.23
Libraries	1,025.67	308.84	48.38	1,258.82
Recreation	108.41	239.16	–	–
Pensions	–	–	–	360.00
Unclassified	402.51	343.70	157.85	1,083.50
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*523.33*	–	*5.00*	*112.35*
Administration of trust funds	–	–	–	*66.02*
Interest	**1,440.70**	**1,013.89**	**177.56**	**2,554.19**
Loans, general purposes	*1,440.70*	*1,013.89*	*177.56*	*2,554.19*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**3,707.44**	**12,277.33**	**7,699.74**	**23,961.96**
Departmental	*3,707.44*	*12,277.33*	*7,699.74*	*23,961.96*
General government	–	88.00	–	–
Protection of persons and property	291.85	689.45	–	–
Health and sanitation	–	–	–	–
Highways	865.10	11,499.88	6,949.74	23,961.96
Charities	–	–	–	–
Schools	40.90	–	750.00	–
Libraries	2,209.59	–	–	–
Recreation	–	–	–	–
Unclassified	300.00	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**45,500.00**	**25,000.00**	**1,000.00**	**42,900.00**
From sinking funds	–	–	–	–
From revenue and other sources	[1] *5,500.00*	–	*1,000.00*	*2,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*40,000.00*	*25,000.00*	–	*40,900.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**2,751.59**	**2.74**	**215.53**	**1,285.05**
To sinking funds from revenue	–	–	–	–
All other	*2,751.59*	*2.74*	*215.53*	*1,285.05*
Refunds	**1.88**	**685.05**	**1.88**	**103.54**
Agency, trust, and investment	**11,415.26**	**6,287.13**	**4,676.27**	**10,663.03**
Taxes and licenses for State	*5,331.00*	*3,900.88*	*3,003.00*	*5,424.00*
Taxes for county	*3,973.93*	*2,296.25*	*1,673.27*	*2,732.34*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,110.33*	*90.00*	–	*2,506.69*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$56,188.21	$48,482.85	$18,881.73	$45,552.78
Permanent debt (except from sinking funds)	[1] 5,500.00	–	1,000.00	2,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	3,707.44	12,277.33	7,699.74	23,961.96
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	40,000.00	25,000.00	–	40,900.00
Transfers (except to sinking funds) and refunds	2,753.47	687.79	217.41	1,388.59
Agency, trust, and investment	11,415.26	6,287.13	4,676.27	10,663.03
Total payments	**$119,564.38**	**$92,735.10**	**$32,475.15**	**$124,466.36**
Balance on hand, including funds	*533.32*	*28,926.09*	*3,990.07*	*15,747.77*
GRAND TOTAL	**$120,097.70**	**$121,661.19**	**$36,465.22**	**$140,214.13**

[1] Includes $1,000 paid from investment fund.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Stow Population 1,101	Wenham Population 1,090	Hinsdale Population 1,065	West Stockbridge Population 1,058
REVENUE.	**$53,458.71**	**$68,889.43**	**$35,869.56**	**$34,292.85**
General	**47,284.16**	**65,234.43**	**32,707.23**	**33,802.02**
Taxes	*40,423.22*	*63,757.60*	*23,411.86*	*27,691.41*
Property, poll, and income	36,291.41	56,216.41	22,889.17	24,918.76
Corporation, bank, etc.	4,131.81	7,541.19	522.69	2,772.65
Licenses and permits	*6.00*	*63.00*	*45.00*	*6.00*
Fines and forfeits	*25.00*	*10.00*	*408.67*	*2.00*
Grants and gifts	*6,829.94*	*1,403.83*	*8,841.70*	*6,102.61*
For expenses	6,675.19	1,403.83	8,841.70	6,102.61
For outlays	154.75	–	–	–
All other	–	–	–	–
Commercial	**6,174.55**	**3,655.00**	**3,162.33**	**490.83**
Special assessments	*260.50*	*489.08*	–	–
To meet expenses	260.50	489.08	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*1,816.24*	*2,134.05*	*2,956.95*	*260.00*
General government	235.50	50.10	237.05	25.00
Protection of persons and property	472.72	195.37	17.69	80.90
Health and sanitation	–	31.50	–	–
Highways	–	504.19	526.94	–
Charities	–	913.03	1,827.03	–
Soldiers' benefits	96.00	336.00	238.00	72.00
Schools	297.52	23.42	97.74	4.10
Libraries	13.75	64.34	–	–
Recreation	–	16.10	–	–
Unclassified	700.75	–	12.50	78.00
Public service enterprises	*14.20*	*3.77*	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	14.20	3.77	–	–
Cemeteries	*445.70*	*323.25*	*70.00*	*33.58*
Interest	*3,637.91*	*704.85*	*135.38*	*197.25*
On sinking funds	–	–	–	–
On trust and investment funds	3,343.97	439.19	–	–
All other	293.94	265.66	135.38	197.25
NON-REVENUE.	**$31,950.94**	**$48,513.09**	**$27,116.96**	**$24,380.12**
Offsets to outlays	–	–	**8,574.82**	**4,093.28**
Departmental	–	–	*8,574.82*	*4,093.28*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**20,000.00**	**35,001.00**	**14,000.00**	**15,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*20,000.00*	*35,000.00*	*14,000.00*	*15,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	*1.00*	–	–
Transfers	**2,088.54**	**347.25**	–	–
From sinking funds	–	–	–	–
All other	*2,088.54*	*347.25*	–	–
Refunds	**313.03**	**250.13**	**201.87**	**218.65**
Agency, trust, and investment	**9,549.37**	**12,914.71**	**4,340.27**	**5,068.19**
Taxes and licenses for State	*4,467.00*	*6,777.00*	*2,667.00*	*3,130.69*
Taxes for county	*2,067.72*	*5,563.51*	*1,673.27*	*1,777.85*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*3,014.65*	*574.20*	–	*159.65*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$53,458.71	$68,889.43	$44,444.38	$38,386.13
Premiums	–	1.00	–	–
Municipal indebtedness	20,000.00	35,000.00	14,000.00	15,000.00
Transfers and refunds	2,401.57	597.38	201.87	218.65
Agency, trust, and investment	9,549.37	12,914.71	4,340.27	5,068.19
Total receipts	**$85,409.65**	**$117,402.52**	**$62,986.52**	**$58,672.97**
Balance on hand, including funds	*3,504.74*	*9,297.12*	*1,355.66*	*2,574.90*
GRAND TOTAL	**$88,914.39**	**$126,699.64**	**$64,342.18**	**$61,247.87**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Stow Population 1,101	Wenham Population 1,090	Hinsdale Population 1,065	West Stockbridge Population 1,058
Maintenance	**$42,848.95**	**$63,056.75**	**$34,975.23**	**$31,666.55**
Departmental	*42,134.93*	*62,173.03*	*34,948.48*	*31,283.19*
General government	1,943.22	4,870.06	1,764.00	1,853.64
Protection of persons and property	2,169.21	4,018.00	552.81	391.99
Health and sanitation	369.27	2,085.76	363.02	327.10
Highways	14,476.84	23,258.18	10,618.47	10,054.62
Charities	1,745.57	1,320.35	2,983.51	1,751.83
Soldiers' benefits	168.00	342.00	216.00	66.00
Schools	20,054.56	24,367.96	17,354.15	15,921.30
Libraries	517.46	1,059.08	450.00	462.08
Recreation	18.80	183.87	–	–
Pensions	–	–	–	–
Unclassified	672.00	667.77	646.52	454.63
Public service enterprises	*1.12*	*5.91*	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	1.12	5.91	–	–
Cemeteries	*641.90*	*877.81*	*26.75*	*383.36*
Administration of trust funds	*71.00*	–	–	–
Interest	**934.95**	**2,798.25**	**400.51**	**279.17**
Loans, general purposes	*934.95*	*2,798.25*	*400.51*	*279.17*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**734.43**	**2,111.08**	**10,074.82**	**6,511.44**
Departmental	*734.43*	*2,111.08*	*10,074.82*	*6,511.44*
General government	–	724.50	–	93.28
Protection of persons and property	–	1,067.59	–	297.65
Health and sanitation	–	–	–	–
Highways	425.00	–	8,574.82	6,120.51
Charities	–	–	–	–
Schools	309.43	248.56	–	–
Libraries	–	70.43	–	–
Recreation	–	–	–	–
Unclassified	–	–	1,500.00	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**22,500.00**	**37,500.00**	**14,000.00**	**12,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*2,500.00*	*2,500.00*	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*20,000.00*	*35,000.00*	*14,000.00*	*12,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**2,088.54**	**347.25**	–	–
To sinking funds from revenue	–	–	–	–
All other	*2,088.54*	*347.25*	–	–
Refunds	**313.03**	**250.13**	**201.87**	**218.65**
Agency, trust, and investment	**9,817.25**	**13,006.65**	**4,340.27**	**5,068.19**
Taxes and licenses for State	*4,467.00*	*6,777.00*	*2,667.00*	*3,130.69*
Taxes for county	*2,067.72*	*5,563.51*	*1,673.27*	*1,777.85*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*3,282.53*	*666.14*	–	*159.65*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$43,783.90	$65,855.00	$35,375.74	$31,945.72
Permanent debt (except from sinking funds)	2,500.00	2,500.00	–	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	734.43	2,111.08	10,074.82	6,511.44
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	20,000.00	35,000.00	14,000.00	12,000.00
Transfers (except to sinking funds) and refunds	2,401.57	597.38	201.87	218.65
Agency, trust, and investment	9,817.25	13,006.65	4,340.27	5,068.19
Total payments	**$79,237.15**	**$119,070.11**	**$63,992.70**	**$55,744.00**
Balance on hand, including funds	*9,677.24*	*7,629.53*	*349.48*	*5,503.87*
GRAND TOTAL	**$88,914.39**	**$126,699.64**	**$64,342.18**	**$61,247.87**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lanesborough POPULATION 1,054	Oak Bluffs POPULATION 1,047	Rochester POPULATION 1,047	Hubbardston POPULATION 1,045
REVENUE.	**$29,806.04**	**$87,018.73**	**$38,766.24**	**$49,525.95**
General	**28,248.34**	**85,374.16**	**37,522.09**	**46,232.61**
Taxes	*18,603.38*	*82,849.85*	*28,681.36*	*33,793.36*
Property, poll, and income	18,253.16	81,563.42	26,569.41	32,820.85
Corporation, bank, etc.	350.22	1,286.43	2,111.95	972.51
Licenses and permits	*26.00*	*696.00*	*35.00*	*29.00*
Fines and forfeits	*182.33*	*501.26*	*10.00*	*111.88*
Grants and gifts	*9,436.63*	*1,327.05*	*8,795.73*	*12,298.37*
For expenses	9,436.63	1,327.05	8,795.73	12,298.37
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**1,557.70**	**1,644.57**	**1,244.15**	**3,293.34**
Special assessments	–	–	–	–
To meet expenses	–	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*649.33*	*1,013.03*	*561.45*	*1,379.96*
General government	239.00	18.14	105.70	–
Protection of persons and property	8.19	79.18	31.69	159.09
Health and sanitation	–	52.14	–	–
Highways	–	–	–	–
Charities	–	70.00	368.00	–
Soldiers' benefits	294.00	336.00	48.00	576.00
Schools	106.14	233.24	2.25	369.98
Libraries	–	216.13	5.81	246.33
Recreation	–	–	–	15.00
Unclassified	2.00	8.20	–	13.56
Public service enterprises	–	–	*87.01*	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	87.01	–
Cemeteries	*8.65*	*187.73*	*45.18*	*3.00*
Interest	*899.72*	*443.81*	*550.51*	*1,910.38*
On sinking funds	–	–	–	–
On trust and investment funds	413.30	313.23	342.95	680.00
All other	486.42	130.58	207.56	1,230.38
NON-REVENUE.	**$9,771.78**	**$89,322.31**	**$26,270.18**	**$52,840.00**
Offsets to outlays	**500.00**	–	**5,499.93**	**2,000.00**
Departmental	*500.00*	–	*5,499.93*	*2,000.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**3,500.00**	**70,000.00**	**11,000.00**	**34,600.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*3,500.00*	*70,000.00*	*11,000.00*	*34,600.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	–	**134.50**	**620.00**
From sinking funds	–	–	–	–
All other	–	–	*134.50*	*620.00*
Refunds	**210.50**	**222.50**	**241.25**	**201.66**
Agency, trust, and investment	**5,561.28**	**19,099.81**	**9,394.50**	**15,418.34**
Taxes and licenses for State	*3,132.00*	*6,865.06*	*3,428.52*	*3,276.00*
Taxes for county	*1,882.43*	*5,978.40*	*2,160.28*	*1,382.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*546.85*	*6,256.35*	*3,805.70*	*10,760.34*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$30,306.04	$87,018.73	$44,266.17	$51,525.95
Premiums	–	–	–	–
Municipal indebtedness	3,500.00	70,000.00	11,000.00	34,600.00
Transfers and refunds	210.50	222.50	375.75	821.66
Agency, trust, and investment	5,561.28	19,099.81	9,394.50	15,418.34
Total receipts	**$39,577.82**	**$176,341.04**	**$65,036.42**	**$102,365.95**
Balance on hand, including funds	*1,830.85*	*4,720.80*	*4,033.66*	*7,856.03*
GRAND TOTAL	**$41,408.67**	**$181,061.84**	**$69,070.08**	**$110,221.98**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Lanesborough Population 1,054	Oak Bluffs Population 1,047	Rochester Population 1,047	Hubbardston Population 1,045
Maintenance	**$29,301.83**	**$69,030.68**	**$32,444.03**	**$43,724.49**
Departmental	*29,112.78*	*68,412.22*	*32,290.46*	*43,708.49*
General government	2,655.07	3,865.59	2,789.05	1,833.68
Protection of persons and property	259.69	10,647.02	798.41	1,384.12
Health and sanitation	481.03	3,845.31	1,252.34	564.25
Highways	7,665.46	14,455.81	8,159.90	15,251.80
Charities	1,217.91	6,717.95	987.15	1,180.51
Soldiers' benefits	240.00	344.00	16.00	457.00
Schools	15,858.98	22,177.35	17,624.30	21,448.52
Libraries	216.38	994.55	356.63	858.17
Recreation	–	4,593.14	–	70.90
Pensions	–	–	–	–
Unclassified	518.26	771.50	306.68	659.54
Public service enterprises	–	–	*8.39*	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	8.39	–
Cemeteries	*189.05*	*618.46*	*45.18*	*16.00*
Administration of trust funds	–	–	*100.00*	–
Interest	**365.04**	**2,420.34**	**274.88**	**1,283.62**
Loans, general purposes	*365.04*	*2,420.34*	*274.88*	*1,283.62*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**878.83**	**2,117.29**	**7,940.62**	**4,772.04**
Departmental	*878.83*	*2,117.29*	*7,940.62*	*4,772.04*
General government	–	–	–	–
Protection of persons and property	126.00	1,717.29	85.50	–
Health and sanitation	–	–	–	–
Highways	630.00	–	7,499.79	4,772.04
Charities	–	–	–	–
Schools	122.83	400.00	355.33	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**4,480.00**	**86,500.00**	**12,000.00**	**41,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	*980.00*	*6,500.00*	*1,000.00*	*1,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*3,500.00*	*80,000.00*	*11,000.00*	*40,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	–	**134.50**	**620.00**
To sinking funds from revenue	–	–	–	–
All other	–	–	*134.50*	*620.00*
Refunds	**210.50**	**222.50**	**241.25**	**261.66**
Agency, trust, and investment	**5,524.14**	**18,999.81**	**9,334.05**	**8,676.24**
Taxes and licenses for State	*3,132.00*	*6,865.06*	*3,428.52*	*3,276.00*
Taxes for county	*1,882.43*	*5,978.40*	*2,160.28*	*1,382.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*509.71*	*6,156.35*	*3,745.25*	*4,018.24*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$29,666.87	$71,451.02	$32,718.91	$45,008.11
Permanent debt (except from sinking funds)	980.00	6,500.00	1,000.00	1,500.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	878.83	2,117.29	7,940.62	4,772.04
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	3,500.00	80,000.00	11,000.00	40,000.00
Transfers (except to sinking funds) and refunds	210.50	222.50	375.75	821.66
Agency, trust, and investment	5,524.14	18,999.81	9,334.05	8,676.24
Total payments	**$40,760.34**	**$179,290.62**	**$62,369.33**	**$100,778.05**
Balance on hand, including funds	*648.33*	*1,771.22*	*6,700.75*	*9,443.93*
GRAND TOTAL	**$41,408.67**	**$181,061.84**	**$69,070.08**	**$110,221.98**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Tyngsborough POPULATION 1,044	Lincoln POPULATION 1,042	Orleans POPULATION 1,012	New Marlborough POPULATION 1,010
REVENUE.	**$49,984.94**	**$86,699.81**	**$50,699.28**	**$39,720.36**
General	**44,400.41**	**64,248.14**	**42,912.63**	**38,745.03**
Taxes	*36,802.64*	*59,857.20*	*42,285.01*	*29,246.41*
Property, poll, and income	36,221.21	51,891.47	26,109.56	28,268.05
Corporation, bank, etc.	581.43	7,965.73	16,175.45	978.36
Licenses and permits	*40.36*	–	*50.00*	*173.50*
Fines and forfeits	*600.61*	*183.00*	–	*11.52*
Grants and gifts	*6,956.80*	*4,207.94*	*577.62*	*9,313.60*
For expenses	6,956.80	4,207.94	577.62	9,313.60
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**5,584.53**	**22,451.67**	**7,786.65**	**975.33**
Special assessments	*246.05*	–	*694.47*	–
To meet expenses	246.05	–	694.47	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*3,207.45*	*3,838.07*	*5,161.21*	*432.63*
General government	140.00	72.00	320.55	40.00
Protection of persons and property	1,426.49	772.37	212.32	22.65
Health and sanitation	–	258.10	610.00	–
Highways	1,078.80	241.25	188.98	–
Charities	109.94	–	648.00	–
Soldiers' benefits	144.00	–	144.00	216.00
Schools	280.82	2,455.30	2,816.03	153.98
Libraries	27.40	37.65	95.33	–
Recreation	–	–	–	–
Unclassified	–	1.40	126.00	–
Public service enterprises	–	*13,868.59*	–	–
Electric light	–	–	–	–
Water	–	13,868.59	–	–
All other	–	–	–	–
Cemeteries	*165.00*	*190.00*	–	*119.80*
Interest	*1,966.03*	*4,555.01*	*1,930.97*	*422.90*
On sinking funds	–	1,482.33	–	–
On trust and investment funds	1,175.92	2,411.25	592.72	–
All other	790.11	661.43	1,338.25	422.90
NON-REVENUE.	**$38,101.59**	**$35,008.11**	**$11,425.41**	**$57,664.64**
Offsets to outlays	**2,000.00**	**12,291.80**	**1,437.50**	**8,500.00**
Departmental	*2,000.00*	*12,291.80*	*1,437.50*	*8,500.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**30,000.00**	–	–	**42,100.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*30,000.00*	–	–	*42,100.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**1,430.15**	**4,926.76**	**651.25**	**100.00**
From sinking funds	–	–	–	–
All other	*1,430.15*	*4,926.76*	*651.25*	*100.00*
Refunds	**1.75**	**339.82**	**247.50**	**66.43**
Agency, trust, and investment	**4,669.69**	**17,449.73**	**9,089.16**	**6,898.21**
Taxes and licenses for State	*3,161.35*	*5,421.00*	*4,326.00*	*3,936.00*
Taxes for county	*1,329.25*	*2,658.49*	*4,614.44*	*2,719.07*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*179.09*	*9,370.24*	*148.72*	*243.14*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$51,984.94	$98,991.61	$52,136.78	$48,220.36
Premiums	–	–	–	–
Municipal indebtedness	30,000.00	–	–	42,100.00
Transfers and refunds	1,431.90	5,266.58	898.75	166.43
Agency, trust, and investment	4,669.69	17,449.73	9,089.16	6,898.21
Total receipts	**$88,086.53**	**$121,707.92**	**$62,124.69**	**$97,385.00**
Balance on hand, including funds	*8,971.21*	*44,359.98*	*80,916.45*	*1,226.70*
GRAND TOTAL	**$97,057.74**	**$166,067.90**	**$143,041.14**	**$98,611.70**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Tyngsborough Population 1,044	Lincoln Population 1,042	Orleans Population 1,012	New Marlborough Population 1,010
Maintenance	**$43,131.08**	**$74,970.56**	**$48,612.33**	**$32,634.71**
Departmental	*42,492.35*	*70,652.18*	*48,512.33*	*32,507.16*
General government	2,730.62	6,734.65	5,597.98	1,569.73
Protection of persons and property	4,696.64	6,362.94	3,543.21	271.09
Health and sanitation	633.80	1,390.00	2,499.38	1,181.56
Highways	12,724.81	23,686.88	12,471.35	13,210.81
Charities	1,388.02	1,169.00	2,124.07	1,300.83
Soldiers' benefits	144.00	–	126.00	168.00
Schools	18,503.31	27,701.00	20,558.27	13,658.80
Libraries	1,223.60	1,639.57	822.54	465.58
Recreation	–	1,179.74	–	–
Pensions	–	–	–	–
Unclassified	447.55	788.40	769.53	680.76
Public service enterprises	–	*3,902.65*	–	–
Electric light	–	–	–	–
Water	–	3,902.65	–	–
All other	–	–	–	–
Cemeteries	*633.73*	*415.73*	*100.00*	*127.55*
Administration of trust funds	*5.00*	–	–	–
Interest	**1,354.31**	**2,563.73**	–	**906.51**
Loans, general purposes	*1,354.31*	*228.73*	–	*906.51*
Loans, public service enterprises	–	*2,335.00*	–	–
Loans, cemeteries	–	–	–	–
Outlays	**6,293.77**	**17,124.18**	**17,907.89**	**10,998.72**
Departmental	*6,293.77*	*17,124.18*	*17,907.89*	*10,998.72*
General government	–	135.00	561.60	–
Protection of persons and property	125.00	–	–	–
Health and sanitation	–	–	–	–
Highways	6,168.77	16,989.18	12,482.56	10,998.72
Charities	–	–	–	–
Schools	–	–	4,863.73	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**30,600.00**	**4,000.00**	–	**38,300.00**
From sinking funds	–	–	–	–
From revenue and other sources	*1,600.00*	[1]*4,000.00*	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*29,000.00*	–	–	*38,300.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**1,430.15**	**4,926.76**	**651.25**	**100.00**
To sinking funds from revenue	–	*1,500.00*	–	–
All other	*1,430.15*	*3,426.76*	*651.25*	*100.00*
Refunds	**1.75**	**339.82**	**247.50**	**66.43**
Agency, trust, and investment	**4,746.17**	**15,211.31**	**8,976.76**	**6,998.21**
Taxes and licenses for State	*3,161.35*	*5,421.00*	*4,326.00*	*3,936.00*
Taxes for county	*1,329.25*	*2,658.49*	*4,614.44*	*2,719.07*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*255.57*	*7,131.82*	*36.32*	*343.14*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$44,485.39	$77,534.29	$48,612.33	$33,541.22
Permanent debt (except from sinking funds)	1,600.00	[1]4,000.00	–	–
Sinking fund requirements from revenue	–	1,500.00	–	–
Outlays	6,293.77	17,124.18	17,907.89	10,998.72
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	29,000.00	–	–	38,300.00
Transfers (except to sinking funds) and refunds	1,431.90	3,766.58	898.75	166.43
Agency, trust, and investment	4,746.17	15,211.31	8,976.76	6,998.21
Total payments	**$87,557.23**	**$119,136.36**	**$76,395.73**	**$90,004.58**
Balance on hand, including funds	*9,500.51*	*46,931.54*	*66,645.41*	*8,607.12*
GRAND TOTAL	**$97,057.74**	**$166,067.90**	**$143,041.14**	**$98,611.70**

[1] Includes $3,000 paid from investment fund.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Conway Population 961	Mendon Population 961	Berkley Population 935	Topsfield Population 900
REVENUE.	**$38,742.68**	**$31,946.72**	**$29,531.77**	**$52,183.52**
General	**33,004.09**	**30,359.86**	**26,631.05**	**47,313.76**
Taxes	*23,092.73*	*23,387.33*	*18,499.20*	*44,384.43*
Property, poll, and income	22,048.68	22,931.32	17,998.07	39,719.24
Corporation, bank, etc.	1,044.05	456.01	501.13	4,665.19
Licenses and permits	*6.50*	*2.00*	*2.00*	*44.50*
Fines and forfeits	–	*63.00*	*25.00*	–
Grants and gifts	*9,904.86*	*6,907.53*	*8,104.85*	*2,884.83*
For expenses	9,890.49	6,907.53	8,104.85	2,884.83
For outlays	14.37	–	–	–
All other	–	–	–	–
Commercial	**5,738.59**	**1,586.86**	**2,900.72**	**4,869.76**
Special assessments	–	–	*75.00*	*258.66*
To meet expenses	–	–	75.00	258.66
To meet outlays	–	–	–	–
Privileges	–	*100.00*	*250.00*	–
Departmental	*5,498.25*	*1,094.65*	*2,254.17*	*2,261.80*
General government	88.25	145.00	–	255.00
Protection of persons and property	10.00	25.87	10.23	249.22
Health and sanitation	–	–	95.76	–
Highways	3,233.98	–	1,511.50	290.70
Charities	808.16	–	487.50	16.25
Soldiers' benefits	28.00	174.00	144.00	474.00
Schools	1,317.36	659.68	5.18	915.00
Libraries	–	24.73	–	36.63
Recreation	–	8.00	–	–
Unclassified	12.50	57.37	–	25.00
Public service enterprises	–	*11.70*	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	11.70	–	–
Cemeteries	–	–	*83.30*	*730.52*
Interest	*240.34*	*380.51*	*238.25*	*1,618.78*
On sinking funds	–	–	–	–
On trust and investment funds	240.34	108.10	23.23	1,130.24
All other	–	272.41	215.02	488.54
NON-REVENUE.	**$20,058.12**	**$21,050.06**	**$15,663.49**	**$53,835.68**
Offsets to outlays	**1,174.06**	**1,000.00**	–	–
Departmental	*1,174.06*	*1,000.00*	–	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**13,000.00**	**16,000.00**	**12,000.00**	**37,500.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*13,000.00*	*16,000.00*	*12,000.00*	*37,500.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**58.77**	–	–	**200.00**
From sinking funds	–	–	–	–
All other	*58.77*	–	–	*200.00*
Refunds	**458.94**	**36.06**	–	**1,941.70**
Agency, trust, and investment	**5,366.35**	**4,014.00**	**3,663.49**	**14,193.98**
Taxes and licenses for State	*2,967.00*	*2,850.00*	*2,427.00*	*6,453.00*
Taxes for county	*2,392.92*	*1,164.00*	*730.43*	*5,222.88*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*6.43*	–	*506.06*	*2,518.10*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$39,916.74	$32,946.72	$29,531.77	$52,183.52
Premiums	–	–	–	–
Municipal indebtedness	13,000.00	16,000.00	12,000.00	37,500.00
Transfers and refunds	517.71	36.06	–	2,141.70
Agency, trust, and investment	5,366.35	4,014.00	3,663.49	14,193.98
Total receipts	**$58,800.80**	**$52,996.78**	**$45,195.26**	**$106,019.20**
Balance on hand, including funds	*358.60*	*7.75*	*3,981.41*	*4,072.54*
GRAND TOTAL	**$59,159.40**	**$53,004.53**	**$49,176.67**	**$110,091.74**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Conway Population 961	Mendon Population 961	Berkley Population 935	Topsfield Population 900
Maintenance	**$38,631.72**	**$29,309.82**	**$30,010.98**	**$52,496.96**
Departmental	*38,596.22*	*29,258.55*	*29,822.73*	*51,382.83*
General government	1,519.09	2,141.29	1,659.45	4,206.04
Protection of persons and property	511.89	799.74	816.56	2,719.94
Health and sanitation	286.75	316.13	1,391.31	1,273.41
Highways	17,239.21	9,518.01	10,047.19	17,687.59
Charities	2,590.14	861.67	1,146.99	1,401.06
Soldiers' benefits	–	150.00	414.00	504.00
Schools	16,229.14	14,671.83	13,685.82	20,737.32
Libraries	–	523.93	441.18	712.59
Recreation	–	35.70	67.95	642.83
Pensions	–	–	–	–
Unclassified	220.00	240.25	152.28	1,498.05
Public service enterprises	–	*1.27*	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	1.27	–	–
Cemeteries	*35.50*	*50.00*	*188.25*	*1,012.63*
Administration of trust funds	–	–	–	*11.50*
Interest	**320.06**	**432.74**	**273.33**	**1,468.17**
Loans, general purposes	*320.06*	*432.74*	*273.33*	*1,468.17*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**7,077.80**	**2,462.66**	**675.25**	–
Departmental	*7,077.80*	*2,462.66*	*675.25*	–
General government	–	644.93	88.00	–
Protection of persons and property	28.75	–	–	–
Health and sanitation	–	–	–	–
Highways	7,049.05	1,817.73	399.25	–
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	188.00	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**6,958.11**	**16,650.00**	**12,000.00**	**37,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	*650.00*	–	*2,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*6,000.00*	*16,000.00*	*12,000.00*	*35,000.00*
Warrants or orders, previous years	*958.11*	–	–	–
Transfers	**58.77**	–	–	**200.00**
To sinking funds from revenue	–	–	–	–
All other	*58.77*	–	–	*200.00*
Refunds	**458.94**	**36.06**	–	**1,941.70**
Agency, trust, and investment	**5,606.69**	**4,072.10**	**3,686.72**	**14,865.80**
Taxes and licenses for State	*2,967.00*	*2,850.00*	*2,427.00*	*6,453.00*
Taxes for county	*2,392.92*	*1,164.00*	*730.43*	*5,222.88*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*246.77*	*58.10*	*529.29*	*3,189.92*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$38,951.78	$29,742.56	$30,284.31	$53,875.13
Permanent debt (except from sinking funds)	–	650.00	–	2,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	7,077.80	2,462.66	675.25	–
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	6,958.11	16,000.00	12,000.00	35,000.00
Transfers (except to sinking funds) and refunds	517.71	36.06	–	2,141.70
Agency, trust, and investment	5,606.69	4,072.10	3,686.72	14,865.80
Total payments	**$59,112.09**	**$52,963.38**	**$46,646.28**	**$107,882.63**
Balance on hand, including funds	*47.31*	*41.15*	*2,530.39*	*2,209.11*
GRAND TOTAL	**$59,159.40**	**$53,004.53**	**$49,176.67**	**$110,091.74**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Carver POPULATION 891	Burlington POPULATION 885	Gill POPULATION 879	Ashfield POPULATION 869
REVENUE.	**$57,103.45**	**$51,131.41**	**$28,193.24**	**$46,501.77**
General	**53,667.71**	**47,046.87**	**27,807.49**	**43,804.35**
Taxes	*46,723.78*	*36,265.45*	*18,886.55*	*31,958.43*
Property, poll, and income	41,887.52	35,946.42	18,702.04	31,498.55
Corporation, bank, etc.	4,836.26	319.03	184.51	459.88
Licenses and permits	*40.10*	*194.00*	*1.00*	*2.00*
Fines and forfeits	*306.00*	*390.00*	*5.00*	–
Grants and gifts	*6,597.83*	*10,197.42*	*8,914.94*	*11,843.92*
For expenses	6,597.83	6,197.42	8,914.94	11,843.92
For outlays	–	4,000.00	–	–
All other	–	–	–	–
Commercial	**3,435.74**	**4,084.54**	**385.75**	**2,697.42**
Special assessments	*713.69*	–	–	–
To meet expenses	713.69	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*1,759.02*	*2,676.28*	*322.99*	*2,024.40*
General government	68.45	413.00	65.55	427.50
Protection of persons and property	765.12	305.13	18.14	–
Health and sanitation	–	–	–	7.73
Highways	4.95	659.63	144.15	9.00
Charities	631.41	677.58	–	68.78
Soldiers' benefits	174.00	216.00	–	212.00
Schools	100.39	225.09	73.73	1,293.39
Libraries	12.30	4.85	14.98	–
Recreation	–	99.00	–	–
Unclassified	2.40	76.00	6.44	6.00
Public service enterprises	–	*1.60*	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	1.60	–	–
Cemeteries	*325.50*	*246.00*	–	–
Interest	*637.53*	*1,160.66*	*62.76*	*673.02*
On sinking funds	–	–	–	–
On trust and investment funds	58.83	80.52	17.78	673.02
All other	578.70	1,080.14	44.98	–
NON-REVENUE.	**$57,120.51**	**$97,984.69**	**$15,193.82**	**$34,932.16**
Offsets to outlays	**6,118.38**	**8,260.00**	–	**4,009.00**
Departmental	*6,118.38*	*8,260.00*	–	*4,009.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**40,000.00**	**83,320.00**	**10,090.85**	**25,000.00**
Loans, general purposes	–	*42,000.00*	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*40,000.00*	*40,900.00*	*9,500.00*	*25,000.00*
Unpaid warrants or orders, current year	–	–	*590.85*	–
Premiums	–	*420.00*	–	–
Transfers	**270.10**	**40.00**	**200.00**	**274.30**
From sinking funds	–	–	–	–
All other	*270.10*	*40.00*	*200.00*	*274.30*
Refunds	**45.43**	**58.98**	**308.75**	**6.00**
Agency, trust, and investment	**10,686.60**	**6,305.71**	**4,594.22**	**5,642.86**
Taxes and licenses for State	*5,574.00*	*4,033.14*	*2,416.00*	*3,117.00*
Taxes for county	*3,806.21*	*1,846.17*	*1,861.16*	*2,525.86*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*892.39*	*426.40*	*318.06*	–
All other	*414.00*	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$63,221.83	$59,391.41	$28,193.24	$50,510.77
Premiums	–	420.00	–	–
Municipal indebtedness	40,000.00	82,900.00	10,090.85	25,000.00
Transfers and refunds	315.53	98.98	508.75	280.30
Agency, trust, and investment	10,686.60	6,305.71	4,594.22	5,642.86
Total receipts	**$114,223.96**	**$149,116.10**	**$43,387.06**	**$81,433.93**
Balance on hand, including funds	*13,395.49*	*1,516.42*	*724.76*	*4,741.27*
GRAND TOTAL	**$127,619.45**	**$150,632.52**	**$44,111.82**	**$86,175.20**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Carver Population 891	Burlington Population 885	Gill Population 879	Ashfield Population 869
Maintenance	**$46,482.99**	**$45,180.65**	**$23,568.88**	**$37,970.79**
Departmental	*45,998.74*	*44,329.15*	*23,483.38*	*37,970.79*
General government	4,001.93	5,166.73	1,246.11	2,060.99
Protection of persons and property	3,754.39	2,645.00	322.44	617.90
Health and sanitation	1,124.67	296.00	359.51	1,475.00
Highways	13,582.13	11,066.67	6,519.11	14,137.54
Charities	3,040.72	1,933.81	877.52	274.30
Soldiers' benefits	425.00	199.00	–	90.00
Schools	19,203.71	21,609.90	13,295.58	18,330.06
Libraries	287.73	520.94	593.11	200.00
Recreation	20.90	180.95	–	–
Pensions	–	–	–	–
Unclassified	557.56	710.15	270.00	785.00
Public service enterprises	–	*25.00*	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	25.00	–	–
Cemeteries	*484.25*	*826.50*	*85.50*	–
Administration of trust funds	–	–	–	–
Interest	**1,187.53**	**1,370.81**	**425.72**	**810.00**
Loans, general purposes	*1,187.53*	*1,370.81*	*425.72*	*810.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**15,888.98**	**61,441.51**	**700.00**	**10,518.95**
Departmental	*15,888.98*	*61,441.51*	*700.00*	*10,518.95*
General government	–	–	500.00	–
Protection of persons and property	–	–	–	–
Health and sanitation	–	–	–	–
Highways	15,841.34	11,665.54	–	10,139.33
Charities	–	–	–	–
Schools	47.64	49,775.97	–	379.62
Libraries	–	–	200.00	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**42,350.00**	**34,400.00**	**14,000.00**	**25,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*2,350.00*	*1,000.00*	*2,000.00*	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*40,000.00*	*33,400.00*	*12,000.00*	*25,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**270.10**	**40.00**	**200.00**	**274.30**
To sinking funds from revenue	–	–	–	–
All other	*270.10*	*40.00*	*200.00*	*274.30*
Refunds	**45.43**	**58.98**	**308.75**	**6.00**
Agency, trust, and investment	**10,713.03**	**6,346.23**	**4,412.00**	**6,041.58**
Taxes and licenses for State	*5,574.00*	*4,033.14*	*2,415.00*	*3,117.00*
Taxes for county	*3,806.21*	*1,846.17*	*1,861.16*	*2,525.86*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*918.82*	*466.92*	*135.84*	*398.72*
All other	*414.00*	–	–	–

RECAPITULATION.

Maintenance and interest	$47,670.52	$46,551.46	$23,994.60	$38,780.79
Permanent debt (except from sinking funds)	2,350.00	1,000.00	2,000.00	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	15,888.98	61,441.51	700.00	10,518.95
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	40,000.00	33,400.00	12,000.00	25,000.00
Transfers (except to sinking funds) and refunds	315.53	98.98	508.75	280.30
Agency, trust, and investment	10,713.03	6,346.23	4,412.00	6,041.58
Total payments	**$116,938.06**	**$148,838.18**	**$43,615.35**	**$80,621.62**
Balance on hand, including funds	*10,681.39*	*1,794.34*	*496.47*	*5,553.58*
GRAND TOTAL	**$127,619.45**	**$150,632.52**	**$44,111.82**	**$86,175.20**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Berlin Population 868	Dover Population 867	Ashby Population 834	Wellfleet Population 826
REVENUE.	**$36,687.70**	**$81,109.55**	**$42,416.57**	**$40,954.12**
General	**32,913.05**	**77,095.05**	**38,089.44**	**38,398.48**
Taxes	*25,640.21*	*75,739.51*	*26,854.09*	*30,512.67*
Property, poll, and income	25,108.43	69,332.55	24,724.45	30,135.83
Corporation, bank, etc.	531.78	6,406.96	2,129.64	376.84
Licenses and permits	*23.00*	*7.00*	*1.00*	*83.00*
Fines and forfeits	*73.43*	–	*7.72*	–
Grants and gifts	*7,176.41*	*1,326.74*	*11,226.63*	*7,802.81*
For expenses	7,176.41	1,326.74	11,226.63	7,802.81
For outlays	–	–	–	–
All other	–	*21.80*	–	–
Commercial	**3,774.65**	**4,014.50**	**4,327.13**	**2,555.64**
Special assessments	*60.85*	*281.65*	*302.00*	*208.61*
To meet expenses	60.85	281.65	302.00	208.61
To meet outlays	–	–	–	–
Privileges	–	–	–	*165.00*
Departmental	*2,286.43*	*2,508.22*	*560.64*	*1,393.27*
General government	224.37	398.99	33.50	–
Protection of persons and property	449.13	874.71	134.27	1,011.71
Health and sanitation	–	–	–	–
Highways	–	70.00	155.37	–
Charities	600.99	69.70	3.50	–
Soldiers' benefits	432.00	186.00	210.00	216.00
Schools	517.31	883.32	10.00	39.50
Libraries	12.63	21.00	12.00	76.76
Recreation	–	–	–	15.00
Unclassified	50.00	4.50	2.00	34.30
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*632.49*	*287.63*	*750.25*	*482.07*
Interest	*794.88*	*937.00*	*2,714.24*	*306.69*
On sinking funds	–	–	–	–
On trust and investment funds	349.19	231.56	1,967.88	40.00
All other	445.69	705.44	746.36	266.69
NON-REVENUE.	**$47,949.87**	**$62,194.61**	**$21,543.71**	**$22,278.26**
Offsets to outlays	**15,000.00**	**4,607.70**	–	–
Departmental	*15,000.00*	*4,607.70*	–	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**27,000.00**	**45,000.00**	**15,000.00**	**13,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*27,000.00*	*45,000.00*	*15,000.00*	*13,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**23.40**	**299.48**	**152.34**	–
From sinking funds	–	–	–	–
All other	*23.40*	*299.48*	*152.34*	–
Refunds	**70.43**	**120.03**	–	**390.68**
Agency, trust, and investment	**5,856.04**	**12,167.40**	**6,391.37**	**8,887.58**
Taxes and licenses for State	*2,733.00*	*7,004.68*	*3,216.00*	*2,865.00*
Taxes for county	*1,164.00*	*4,684.35*	*1,476.94*	*2,966.42*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,959.04*	*478.37*	*1,498.18*	*3,056.16*
All other	–	–	*200.25*	–
RECAPITULATION.				
Revenue and offsets to outlays	$51,687.70	$85,717.25	$42,416.57	$40,954.12
Premiums	–	–	–	–
Municipal indebtedness	27,000.00	45,000.00	15,000.00	13,000.00
Transfers and refunds	93.83	419.51	152.34	390.68
Agency, trust, and investment	5,856.04	12,167.40	6,391.37	8,887.58
Total receipts	**$84,637.57**	**$143,304.16**	**$63,960.28**	**$63,232.38**
Balance on hand, including funds	*1,735.25*	*15,463.19*	*12,382.16*	*919.09*
GRAND TOTAL	**$86,372.82**	**$158,767.35**	**$76,342.44**	**$64,151.47**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Berlin Population 868	Dover Population 867	Ashby Population 834	Wellfleet Population 826
Maintenance	**$27,498.82**	**$68,754.56**	**$42,506.99**	**$31,540.05**
Departmental	*27,247.19*	*67,658.56*	*41,573.08*	*31,038.38*
General government	1,381.13	7,507.28	1,609.11	3,664.62
Protection of persons and property	1,255.86	6,246.65	2,030.08	1,871.02
Health and sanitation	131.25	2,076.53	759.05	2,105.61
Highways	7,831.27	22,498.92	13,726.46	9,785.90
Charities	1,181.86	458.69	141.50	2,365.95
Soldiers' benefits	552.00	168.00	216.00	306.00
Schools	13,836.48	23,912.39	21,594.73	9,970.01
Libraries	385.63	964.15	757.54	561.32
Recreation	14.40	1,948.71	109.18	6.50
Pensions	–	–	–	–
Unclassified	677.31	1,877.24	629.43	401.45
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*251.63*	*1,096.00*	*933.91*	*501.67*
Administration of trust funds	–	–	–	–
Interest	**980.82**	**3,962.13**	**1,276.64**	**338.63**
Loans, general purposes	*980.82*	*3,962.13*	*1,276.64*	*338.63*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**11,184.50**	**11,342.42**	**5,604.15**	**1,367.85**
Departmental	*11,184.50*	*11,342.42*	*5,604.15*	*1,367.85*
General government	184.50	3,109.01	–	–
Protection of persons and property	–	–	–	316.67
Health and sanitation	–	–	–	–
Highways	11,000.00	8,152.41	–	1,051.18
Charities	–	–	–	–
Schools	–	–	5,604.15	–
Libraries	–	81.00	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**28,000.00**	**51,137.68**	**11,200.00**	**16,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	*6,137.68*	*1,200.00*	*500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*28,000.00*	*45,000.00*	*10,000.00*	*16,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**23.40**	**299.48**	**152.34**	–
To sinking funds from revenue	–	–	–	–
All other	*23.40*	*299.48*	*152.34*	–
Refunds	**70.43**	**120.03**	–	**390.68**
Agency, trust, and investment	**5,974.04**	**12,328.66**	**6,391.37**	**6,313.49**
Taxes and licenses for State	*2,733.00*	*7,004.68*	*3,216.00*	*2,865.00*
Taxes for county	*1,164.00*	*4,684.35*	*1,476.94*	*2,966.42*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,077.04*	*639.63*	*1,498.18*	*482.07*
All other	–	–	*200.25*	–

RECAPITULATION.

Maintenance and interest	$28,479.64	$72,716.69	$43,783.63	$31,878.68
Permanent debt (except from sinking funds)	–	6,137.68	1,200.00	500.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	11,184.50	11,342.42	5,604.15	1,367.85
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	28,000.00	45,000.00	10,000.00	16,000.00
Transfers (except to sinking funds) and refunds	93.83	419.51	152.34	390.68
Agency, trust, and investment	5,974.04	12,328.66	6,391.37	6,313.49
Total payments	**$73,732.01**	**$147,944.96**	**$67,131.49**	**$56,450.70**
Balance on hand, including funds	*12,640.81*	*10,822.39*	*9,210.95*	*7,700.77*
GRAND TOTAL	**$86,372.82**	**$158,767.35**	**$76,342.44**	**$64,151.47**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Royalston POPULATION 819	Southampton POPULATION 814	Charlemont POPULATION 808	Boylston POPULATION 794
REVENUE.	**$41,100.64**	**$27,957.40**	**$28,787.48**	**$46,321.38**
General	**37,365.99**	**26,237.41**	**24,616.43**	**38,076.10**
Taxes	*28,684.62*	*16,499.08*	*16,578.59*	*26,077.18*
Property, poll, and income	26,113.02	16,276.42	16,180.64	25,887.63
Corporation, bank, etc.	2,571.60	222.66	397.95	189.55
Licenses and permits	*12.25*	*1.00*	*52.00*	*5.00*
Fines and forfeits	*169.13*	*432.76*	*20.00*	*74.21*
Grants and gifts	*8,499.99*	*9,304.57*	*7,965.84*	*11,919.71*
For expenses	8,399.99	9,304.57	7,965.84	11,919.71
For outlays	100.00	–	–	–
All other	–	–	–	–
Commercial	**3,734.65**	**1,719.99**	**4,171.05**	**8,245.28**
Special assessments	–	–	–	*498.20*
To meet expenses	–	–	–	498.20
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*1,157.48*	[1]*501.48*	*3,841.26*	*498.60*
General government	234.17	200.20	146.00	164.15
Protection of persons and property	31.14	45.83	30.15	74.10
Health and sanitation	–	–	260.71	–
Highways	49.05	–	45.73	40.50
Charities	2.96	–	20.00	–
Soldiers' benefits	296.00	144.00	–	126.00
Schools	543.16	90.95	3,251.25	64.35
Libraries	1.00	20.00	82.42	–
Recreation	–	–	–	29.50
Unclassified	–	[1].50	5.00	–
Public service enterprises	*34.00*	–	–	*5,710.22*
Electric light	–	–	–	5,690.50
Water	–	–	–	–
All other	34.00	–	–	19.72
Cemeteries	*172.25*	*158.50*	–	*532.50*
Interest	*2,370.92*	*1,060.01*	*329.79*	*1,005.76*
On sinking funds	–	–	–	–
On trust and investment funds	1,857.53	980.72	176.03	526.13
All other	513.39	79.29	153.76	479.63
NON-REVENUE.	**$24,600.73**	**$10,898.93**	**$9,020.10**	**$24,114.73**
Offsets to outlays	**1,116.46**	–	**100.00**	**4,000.00**
Departmental	*1,116.46*	–	*100.00*	*4,000.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**18,000.00**	**6,000.00**	**4,000.00**	**15,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*18,000.00*	*6,000.00*	*4,000.00*	*15,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	–	–	**454.29**
From sinking funds	–	–	–	–
All other	–	–	–	*454.29*
Refunds	**115.67**	**55.00**	**72.06**	**285.42**
Agency, trust, and investment	**5,368.60**	**4,843.93**	**4,848.04**	**4,375.02**
Taxes and licenses for State	*3,231.00*	*2,349.00*	*2,676.00*	*2,229.00*
Taxes for county	*1,527.00*	*1,522.21*	*2,127.04*	*946.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*610.60*	*972.72*	*45.00*	*1,200.02*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$42,217.10	$27,957.40	$28,887.48	$50,321.38
Premiums	–	–	–	–
Municipal indebtedness	18,000.00	6,000.00	4,000.00	15,000.00
Transfers and refunds	115.67	55.00	72.06	739.71
Agency, trust, and investment	5,368.60	4,843.93	4,848.04	4,375.02
Total receipts	**$65,701.37**	**$38,856.33**	**$37,807.58**	**$70,436.11**
Balance on hand, including funds	*6,290.75*	*2,862.20*	*11,591.50*	*2,328.54*
GRAND TOTAL	**$71,992.12**	**$41,718.53**	**$49,399.08**	**$72,764.65**

[1] Includes $0.50 from administration of trust funds. See "Unclassified."

Graded According to Population of 1920 — Continued.

PAYMENTS.	Royalston Population 819	Southampton Population 814	Charlemont Population 808	Boylston Population 794
Maintenance	**$36,200.91**	**$27,073.53**	**$30,345.52**	**$39,116.19**
Departmental	*35,766.16*	*26,789.68*	*30,345.52*	*35,380.36*
General government	2,289.61	1,432.67	1,516.16	2,020.50
Protection of persons and property	1,450.32	1,323.52	648.41	1,680.53
Health and sanitation	886.39	437.25	1,192.80	470.50
Highways	13,727.14	10,222.11	10,498.83	5,812.52
Charities	1,764.36	1,131.00	414.25	817.09
Soldiers' benefits	252.00	144.00	–	126.00
Schools	13,916.04	11,484.10	15,657.50	22,436.37
Libraries	399.47	394.34	263.57	959.67
Recreation	23.60	–	–	139.50
Pensions	–	–	–	–
Unclassified	1,057.23	220.69	154.00	917.68
Public service enterprises	–	–	–	*3,125.32*
Electric light	–	–	–	3,099.57
Water	–	–	–	–
All other	–	–	–	25.75
Cemeteries	*424.75*	*255.40*	–	*610.51*
Administration of trust funds	*10.00*	*28.45*	–	–
Interest	**660.00**	**294.42**	**108.33**	**499.39**
Loans, general purposes	*660.00*	*294.42*	*108.33*	*386.83*
Loans, public service enterprises	–	–	–	*112.56*
Loans, cemeteries	–	–	–	–
Outlays	**4,044.64**	–	–	**11,131.16**
Departmental	*3,244.64*	–	–	*7,880.01*
General government	–	–	–	–
Protection of persons and property	382.29	–	–	–
Health and sanitation	–	–	–	–
Highways	2,862.35	–	–	6,878.01
Charities	–	–	–	–
Schools	–	–	–	1,002.00
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	*3,251.15*
Electric light	–	–	–	3,251.15
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*800.00*	–	–	–
Municipal indebtedness	**18,000.00**	**6,500.00**	**4,000.00**	**15,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	*500.00*	–	*500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*18,000.00*	*6,000.00*	*4,000.00*	*15,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	–	–	**454.29**
To sinking funds from revenue	–	–	–	–
All other	–	–	–	*454.29*
Refunds	**115.67**	**55.00**	**72.06**	**285.42**
Agency, trust, and investment	**5,368.60**	**4,843.93**	**4,848.04**	**4,421.86**
Taxes and licenses for State	*3,231.00*	*2,349.00*	*2,676.00*	*2,229.00*
Taxes for county	*1,527.00*	*1,522.21*	*2,127.04*	*946.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*610.60*	*972.72*	*45.00*	*1,246.86*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$36,860.91	$27,367.95	$30,453.85	$39,615.58
Permanent debt (except from sinking funds)	–	500.00	–	500.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	4,044.64	–	–	11,131.16
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	18,000.00	6,000.00	4,000.00	15,000.00
Transfers (except to sinking funds) and refunds	115.67	55.00	72.06	739.71
Agency, trust, and investment	5,368.60	4,843.93	4,848.04	4,421.86
Total payments	**$64,389.82**	**$38,766.88**	**$39,373.95**	**$71,408.31**
Balance on hand, including funds	*7,602.30*	*2,951.65*	*10,025.13*	*1,356.34*
GRAND TOTAL	**$71,992.12**	**$41,718.53**	**$49,399.08**	**$72,764.65**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Enfield POPULATION 790	East Brookfield POPULATION 779	Granby POPULATION 779	Brimfield POPULATION 778
REVENUE.	**$28,687.56**	**$25,165.64**	**$32,364.26**	**$52,043.78**
General	**24,734.17**	**22,030.83**	**29,250.72**	**45,555.81**
Taxes	*20,344.51*	*19,040.61*	*20,416.21*	*29,566.27*
Property, poll, and income	18,243.00	18,402.37	20,061.54	26,983.11
Corporation, bank, etc.	2,101.51	638.24	354.67	2,583.16
Licenses and permits	*19.50*	*21.00*	*4.00*	*4.00*
Fines and forfeits	*74.00*	*170.47*	*41.00*	*4.50*
Grants and gifts	*4,296.16*	*2,798.75*	*8,789.51*	*15,981.04*
For expenses	4,296.16	2,798.75	8,789.51	15,981.04
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**3,953.39**	**3,134.81**	**3,113.54**	**6,487.97**
Special assessments	–	–	–	–
To meet expenses	–	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*3,650.41*	*715.98*	*2,144.36*	*5,294.98*
General government	287.50	–	5.00	175.00
Protection of persons and property	1,138.69	44.10	22.38	16.03
Health and sanitation	–	–	–	–
Highways	92.35	187.82	49.65	1,177.94
Charities	–	45.42	–	62.00
Soldiers' benefits	318.00	384.00	72.00	54.00
Schools	1,813.87	–	1,984.75	3,723.01
Libraries	–	54.64	3.04	7.00
Recreation	–	–	–	–
Unclassified	–	–	7.54	80.00
Public service enterprises	*87.00*	*1,995.66*	–	–
Electric light	–	–	–	–
Water	87.00	1,995.66	–	–
All other	–	–	–	–
Cemeteries	*184.42*	*94.50*	*432.46*	*166.19*
Interest	*31.56*	*328.67*	*536.72*	*1,026.80*
On sinking funds	–	–	–	–
On trust and investment funds	31.56	–	251.27	596.04
All other	–	328.67	285.45	430.76
NON-REVENUE.	**$17,314.35**	**$14,064.59**	**$24,460.46**	**$17,342.61**
Offsets to outlays	–	–	–	**257.50**
Departmental	–	–	–	*257.50*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**13,000.00**	**10,000.00**	**15,700.00**	**12,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*13,000.00*	*10,000.00*	*15,700.00*	*12,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	**32.09**	**38.27**	**252.09**
From sinking funds	–	–	–	–
All other	–	*32.09*	*38.27*	*252.09*
Refunds	**206.72**	–	**239.38**	**60.47**
Agency, trust, and investment	**4,107.63**	**4,032.50**	**8,482.81**	**4,772.55**
Taxes and licenses for State	*2,334.00*	*2,652.00*	*2,928.00*	*3,036.00*
Taxes for county	*1,522.21*	*1,091.00*	*2,065.85*	*1,018.27*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*251.42*	*289.50*	*3,488.96*	*718.28*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$28,687.56	$25,165.64	$32,364.26	$52,301.28
Premiums	–	–	–	–
Municipal indebtedness	13,000.00	10,000.00	15,700.00	12,000.00
Transfers and refunds	206.72	32.09	277.65	312.56
Agency, trust, and investment	4,107.63	4,032.50	8,482.81	4,772.55
Total receipts	**$46,001.91**	**$39,230.23**	**$56,824.72**	**$69,386.39**
Balance on hand, including funds	*2,607.97*	*1,574.46*	*1,620.60*	*367.95*
GRAND TOTAL	**$48,609.88**	**$40,804.69**	**$58,445.32**	**$69,754.34**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Enfield Population 790	East Brookfield Population 779	Granby Population 779	Brimfield Population 778
Maintenance	**$22,971.95**	**$22,122.59**	**$33,500.62**	**$45,953.76**
Departmental	*22,673.15*	*18,271.64*	*33,056.06*	*45,634.18*
General government	1,551.36	1,452.41	1,480.25	3,100.63
Protection of persons and property	888.45	957.92	473.99	499.05
Health and sanitation	341.00	476.24	510.37	558.49
Highways	8,335.76	3,936.51	11,599.59	12,361.81
Charities	1,027.08	124.84	1,085.21	781.74
Soldiers' benefits	324.00	192.00	372.00	144.00
Schools	9,521.16	9,901.73	16,448.44	25,378.22
Libraries	116.80	747.42	676.20	803.17
Recreation	50.00	–	–	75.00
Pensions	–	–	–	–
Unclassified	517.54	482.57	410.01	1,932.07
Public service enterprises	*47.85*	*3,705.70*	–	–
Electric light	–	–	–	–
Water	47.85	3,705.70	–	–
All other	–	–	–	–
Cemeteries	*250.95*	*145.25*	*444.56*	*319.58*
Administration of trust funds	–	–	–	–
Interest	**467.91**	**333.67**	**271.70**	**325.00**
Loans, general purposes	*467.91*	*333.67*	*271.70*	*325.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**3,072.00**	–	**167.05**	**3,919.00**
Departmental	*3,072.00*	–	*167.05*	*3,919.00*
General government	–	–	76.00	–
Protection of persons and property	–	–	–	–
Health and sanitation	–	–	–	–
Highways	3,072.00	–	–	3,719.00
Charities	–	–	–	–
Schools	–	–	91.05	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	200.00
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**15,000.00**	**10,000.00**	**11,700.00**	**14,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*15,000.00*	*10,000.00*	*11,700.00*	*14,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	**32.09**	**38.27**	**252.09**
To sinking funds from revenue	–	–	–	–
All other	–	*32.09*	*38.27*	*252.09*
Refunds	**206.72**	–	**239.38**	**60.47**
Agency, trust, and investment	**4,107.63**	**4,032.50**	**8,482.81**	**5,116.50**
Taxes and licenses for State	*2,334.00*	*2,652.00*	*2,928.00*	*3,036.00*
Taxes for county	*1,522.21*	*1,091.00*	*2,065.85*	*1,018.27*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*251.42*	*289.50*	*3,488.96*	*1,062.23*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$23,439.86	$22,456.26	$33,772.32	$46,278.76
Permanent debt (except from sinking funds)	–	–	–	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	3,072.00	–	167.05	3,919.00
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	15,000.00	10,000.00	11,700.00	14,000.00
Transfers (except to sinking funds) and refunds	206.72	32.09	277.65	312.56
Agency, trust, and investment	4,107.63	4,032.50	8,482.81	5,116.50
Total payments	**$45,826.21**	**$36,520.85**	**$54,399.83**	**$69,626.82**
Balance on hand, including funds	*2,783.67*	*4,283.84*	*4,045.49*	*127.52*
GRAND TOTAL	**$48,609.88**	**$40,804.69**	**$58,445.32**	**$69,754.34**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Bernardston POPULATION 769	Bolton POPULATION 708	Leverett POPULATION 695	Brewster POPULATION 688
REVENUE.	**$30,498.94**	**$36,569.08**	**$19,840.81**	**$28,398.89**
General	**24,321.07**	**32,325.45**	**19,454.48**	**24,634.44**
Taxes	*16,051.17*	*23,236.80*	*11,578.45*	*24,089.11*
Property, poll, and income	15,814.98	23,032.63	11,340.85	23,609.16
Corporation, bank, etc.	236.19	204.17	237.60	479.95
Licenses and permits	*14.00*	*4.00*	*2.00*	*25.00*
Fines and forfeits	*95.00*	*40.00*	*50.00*	–
Grants and gifts	*8,160.90*	*9,044.65*	*7,824.03*	*520.33*
For expenses	8,160.90	8,901.40	7,824.03	520.33
For outlays	–	143.25	–	–
All other	–	–	–	–
Commercial	**6,177.87**	**4,243.63**	**386.33**	**3,764.45**
Special assessments	–	–	–	*62.75*
To meet expenses	–	–	–	62.75
To meet outlays	–	–	–	–
Privileges	–	–	–	*600.00*
Departmental	*1,902.89*	*2,524.93*	*341.65*	*2,910.82*
General government	60.00	124.20	–	376.50
Protection of persons and property	18.50	134.06	20.00	660.41
Health and sanitation	–	–	–	–
Highways	–	393.31	–	–
Charities	6.00	–	–	397.22
Soldiers' benefits	–	228.00	185.00	90.00
Schools	1,461.76	1,587.05	136.65	1,362.63
Libraries	21.87	45.35	–	–
Recreation	244.00	–	–	–
Unclassified	90.76	12.96	–	24.06
Public service enterprises	–	*13.50*	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	13.50	–	–
Cemeteries	–	*264.00*	–	–
Interest	*4,274.98*	*1,441.20*	*44.68*	*190.88*
On sinking funds	–	–	–	–
On trust and investment funds	4,059.23	944.11	–	–
All other	215.75	497.09	44.68	190.88
NON-REVENUE.	**$15,041.84**	**$24,831.20**	**$3,584.40**	**$25,570.98**
Offsets to outlays	–	**1,775.00**	**500.00**	**509.70**
Departmental	–	*1,775.00*	*500.00*	*509.70*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**4,154.66**	**18,000.00**	–	**19,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*4,000.00*	*18,000.00*	–	*19,000.00*
Unpaid warrants or orders, current year	*154.66*	–	–	–
Premiums	–	–	–	–
Transfers	**5,808.99**	–	–	–
From sinking funds	–	–	–	–
All other	*5,808.99*	–	–	–
Refunds	**87.56**	**46.20**	**24.00**	**18.00**
Agency, trust, and investment	**4,990.63**	**5,010.00**	**3,060.40**	**6,043.28**
Taxes and licenses for State	*2,355.00*	*2,709.00*	*1,731.00*	*2,823.00*
Taxes for county	*1,861.16*	*1,237.00*	*1,329.40*	*3,131.23*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*774.47*	*1,064.00*	–	*89.05*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$30,498.94	$38,344.08	$20,340.81	$28,908.59
Premiums	–	–	–	–
Municipal indebtedness	4,154.66	18,000.00	–	19,000.00
Transfers and refunds	5,896.55	46.20	24.00	18.00
Agency, trust, and investment	4,990.63	5,010.00	3,060.40	6,043.28
Total receipts	**$45,540.78**	**$61,400.28**	**$23,425.21**	**$53,969.87**
Balance on hand, including funds	*3,068.06*	*1,382.39*	*6,981.48*	*4,586.65*
GRAND TOTAL	**$48,608.84**	**$62,782.67**	**$30,406.69**	**$58,556.52**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Bernardston Population 769	Bolton Population 708	Leverett Population 695	Brewster Population 688
Maintenance	**$29,826.79**	**$29,199.71**	**$19,969.40**	**$26,321.38**
Departmental	*29,818.79*	*28,699.21*	*19,899.40*	*26,321.38*
General government	1,714.62	1,456.84	986.10	2,142.29
Protection of persons and property	202.09	941.43	364.29	2,104.32
Health and sanitation	704.53	104.82	464.50	1,391.16
Highways	7,939.63	8,443.75	6,204.83	6,043.97
Charities	209.60	2,624.09	871.31	3,303.41
Soldiers' benefits	–	192.00	200.00	72.00
Schools	16,363.63	13,762.40	10,329.89	10,491.21
Libraries	958.42	661.47	288.48	100.00
Recreation	1,363.27	73.00	–	114.17
Pensions	–	–	–	–
Unclassified	363.00	439.41	190.00	558.85
Public service enterprises	–	*7.10*	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	7.10	–	–
Cemeteries	–	*441.18*	*70.00*	–
Administration of trust funds	*8.00*	*52.22*	–	–
Interest	**544.00**	**594.94**	–	**518.38**
Loans, general purposes	*544.00*	*594.94*	–	*518.38*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**647.19**	**3,785.67**	**1,884.38**	**1,739.40**
Departmental	*647.19*	*3,785.67*	*1,884.38*	*1,739.40*
General government	300.00	–	–	–
Protection of persons and property	–	–	–	–
Health and sanitation	–	–	–	–
Highways	–	1,500.00	1,407.91	1,739.40
Charities	–	–	–	–
Schools	347.19	2,285.67	476.47	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**5,500.00**	**18,200.00**	–	**19,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*1,500.00*	*200.00*	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*4,000.00*	*18,000.00*	–	*19,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**5,808.99**	–	–	–
To sinking funds from revenue	–	–	–	–
All other	*5,808.99*	–	–	–
Refunds	**87.56**	**46.20**	**24.00**	**18.00**
Agency, trust, and investment	**5,390.63**	**5,010.30**	**3,060.40**	**6,043.28**
Taxes and licenses for State	*2,355.00*	*2,709.00*	*1,731.00*	*2,823.00*
Taxes for county	*1,861.16*	*1,237.00*	*1,329.40*	*3,131.23*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,174.47*	*1,064.30*	–	*89.05*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$30,370.79	$29,794.65	$19,969.40	$26,839.76
Permanent debt (except from sinking funds)	1,500.00	200.00	–	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	647.19	3,785.67	1,884.38	1,739.40
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	4,000.00	18,000.00	–	19,000.00
Transfers (except to sinking funds) and refunds	5,896.55	46.20	24.00	18.00
Agency, trust, and investment	5,390.63	5,010.30	3,060.40	6,043.28
Total payments	**$47,805.16**	**$56,836.82**	**$24,938.18**	**$53,640.44**
Balance on hand, including funds	*803.68*	*5,945.85*	*5,468.51*	*4,916.08*
GRAND TOTAL	**$48,608.84**	**$62,782.67**	**$30,406.69**	**$58,556.52**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Princeton POPULATION 682	Becket POPULATION 674	Granville POPULATION 655	Petersham POPULATION 642
REVENUE.	**$49,163.89**	**$34,407.84**	**$29,267.34**	**$44,802.96**
General	**42,491.47**	**31,708.55**	**28,647.23**	**41,600.91**
Taxes	*34,379.60*	*21,404.91*	*18,142.14*	*31,925.67*
Property, poll, and income	33,613.61	20,485.48	17,661.89	30,674.94
Corporation, bank, etc.	765.99	919.43	480.25	1,250.73
Licenses and permits	*33.00*	*30.00*	*2.00*	–
Fines and forfeits	*16.20*	*450.00*	*9.60*	*386.90*
Grants and gifts	*8,062.67*	*9,823.64*	*10,493.59*	*9,288.34*
For expenses	8,012.67	9,423.64	10,493.59	9,288.34
For outlays	50.00	400.00	–	–
All other	–	–	–	–
Commercial	**6,672.42**	**2,699.29**	**620.11**	**3,202.05**
Special assessments	*73.36*	–	–	–
To meet expenses	73.36	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*732.72*	*2,070.72*	*343.45*	*1,963.14*
General government	165.00	–	–	171.60
Protection of persons and property	128.47	75.65	–	153.41
Health and sanitation	–	–	–	170.75
Highways	–	–	125.00	–
Charities	–	165.84	–	–
Soldiers' benefits	72.00	216.00	192.00	216.00
Schools	365.00	1,613.23	–	1,251.38
Libraries	–	–	6.00	–
Recreation	–	–	–	–
Unclassified	2.25	–	20.45	–
Public service enterprises	*4,578.37*	–	–	*19.05*
Electric light	4,578.37	–	–	–
Water	–	–	–	–
All other	–	–	–	19.05
Cemeteries	*211.80*	*339.76*	–	*187.00*
Interest	*1,076.17*	*288.81*	*276.66*	*1,032.86*
On sinking funds	–	–	–	–
On trust and investment funds	686.70	–	–	663.19
All other	389.47	288.81	276.66	369.67
NON-REVENUE.	**$37,091.03**	**$19,059.15**	**$21,356.90**	**$20,299.34**
Offsets to outlays	**4,701.68**	–	**1,100.00**	**4,170.35**
Departmental	*3,030.00*	–	*1,100.00*	*4,170.35*
Public service enterprises	*1,671.68*	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**27,000.00**	**13,768.50**	**17,015.05**	**10,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	*6,000.00*	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*21,000.00*	*13,750.00*	*17,000.00*	*10,000.00*
Unpaid warrants or orders, current year	–	*18.50*	*15.05*	–
Premiums	–	–	–	–
Transfers	**44.55**	–	–	–
From sinking funds	–	–	–	–
All other	*44.55*	–	–	–
Refunds	**179.54**	**226.86**	**313.14**	**265.12**
Agency, trust, and investment	**5,165.26**	**5,063.79**	**2,928.71**	**5,863.87**
Taxes and licenses for State	*3,054.00*	*2,727.00*	*2,232.00*	*3,495.00*
Taxes for county	*1,455.00*	*1,777.85*	*696.71*	*1,746.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*656.26*	*558.94*	–	*622.87*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$53,865.57	$34,407.84	$30,367.34	$48,973.31
Premiums	–	–	–	–
Municipal indebtedness	27,000.00	13,768.50	17,015.05	10,000.00
Transfers and refunds	224.09	226.86	313.14	265.12
Agency, trust, and investment	5,165.26	5,063.79	2,928.71	5,863.87
Total receipts	**$86,254.92**	**$53,466.99**	**$50,624.24**	**$65,102.30**
Balance on hand, including funds	*4,690.69*	*1,255.27*	*3,174.60*	*6,767.24*
GRAND TOTAL	**$90,945.61**	**$54,722.26**	**$53,798.84**	**$71,869.54**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Princeton Population 682	Becket Population 674	Granville Population 655	Petersham Population 642
Maintenance	**$42,212.11**	**$31,262.14**	**$26,850.79**	**$42,203.17**
Departmental	*37,541.56*	*30,433.18*	*26,850.79*	*41,647.94*
General government	2,202.78	1,561.18	1,320.45	2,788.43
Protection of persons and property	1,397.84	210.17	388.77	971.05
Health and sanitation	621.27	498.96	434.92	2,212.62
Highways	12,433.16	13,373.62	10,822.37	15,425.04
Charities	700.46	521.04	948.36	491.35
Soldiers' benefits	72.00	234.00	156.00	150.00
Schools	17,532.60	13,767.51	11,900.16	18,176.08
Libraries	1,515.62	175.00	516.36	396.87
Recreation	40.00	–	–	247.00
Pensions	–	–	–	–
Unclassified	1,025.83	91.70	363.40	789.50
Public service enterprises	*4,238.73*	–	–	–
Electric light	4,238.73	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*431.82*	*828.96*	–	*555.23*
Administration of trust funds	–	–	–	–
Interest	**1,342.89**	**304.92**	**452.23**	**187.78**
Loans, general purposes	*987.89*	*304.92*	*452.23*	*187.78*
Loans, public service enterprises	*355.00*	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**15,548.99**	**512.50**	**6,424.71**	**6,605.61**
Departmental	*6,986.00*	*512.50*	*6,424.71*	*6,452.66*
General government	–	–	5,000.00	433.59
Protection of persons and property	125.00	–	–	–
Health and sanitation	–	–	–	–
Highways	6,561.00	512.50	1,332.26	6,019.07
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	300.00	–	92.45	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	*8,562.99*	–	–	–
Electric light	8,562.99	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	*152.95*
Municipal indebtedness	**26,000.00**	**14,077.92**	**12,000.00**	**10,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*5,000.00*	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*21,000.00*	*13,750.00*	*12,000.00*	*10,000.00*
Warrants or orders, previous years	–	*327.92*	–	–
Transfers	**44.55**	–	–	–
To sinking funds from revenue	–	–	–	–
All other	*44.55*	–	–	–
Refunds	**179.54**	**226.86**	**313.14**	**265.12**
Agency, trust, and investment	**5,375.70**	**5,049.61**	**2,928.71**	**5,896.95**
Taxes and licenses for State	*3,054.00*	*2,727.00*	*2,232.00*	*3,495.00*
Taxes for county	*1,455.00*	*1,777.85*	*696.71*	*1,746.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*866.70*	*544.76*	–	*655.95*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$43,555.00	$31,567.06	$27,303.02	$42,390.95
Permanent debt (except from sinking funds)	5,000.00	–	–	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	15,548.99	512.50	6,424.71	6,605.61
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	21,000.00	14,077.92	12,000.00	10,000.00
Transfers (except to sinking funds) and refunds	224.09	226.86	313.14	265.12
Agency, trust, and investment	5,375.70	5,049.61	2,928.71	5,896.95
Total payments	**$90,703.78**	**$51,433.95**	**$48,969.58**	**$65,158.63**
Balance on hand, including funds	*241.83*	*3,288.31*	*4,829.26*	*6,710.91*
GRAND TOTAL	**$90,945.61**	**$54,722.26**	**$53,798.84**	**$71,869.54**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hampden POPULATION 624	Dana POPULATION 599	Boxford POPULATION 588	Halifax POPULATION 563
REVENUE.	**$31,145.69**	**$32,775.60**	**$34,127.67**	**$29,668.86**
General	**29,478.86**	**27,663.33**	**31,227.33**	**24,842.49**
Taxes	*18,274.71*	*19,884.69*	*24,504.94*	*19,931.06*
Property, poll, and income	18,105.93	18,952.37	23,652.09	18,459.85
Corporation, bank, etc.	168.78	932.32	852.85	1,471.21
Licenses and permits	–	*1.00*	*50.00*	*46.00*
Fines and forfeits	–	*20.50*	*200.00*	*56.03*
Grants and gifts	*11,204.15*	*7,757.14*	*6,472.39*	*4,809.40*
For expenses	11,002.05	7,707.14	6,357.51	4,590.09
For outlays	202.10	50.00	114.88	219.31
All other	–	–	–	–
Commercial	**1,666.83**	**5,112.27**	**2,900.34**	**4,826.37**
Special assessments	–	*59.93*	*204.45*	*1,091.31*
To meet expenses	–	59.93	204.45	1,091.31
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*1,240.24*	*1,544.58*	*1,218.93*	*2,696.02*
General government	53.00	22.50	79.60	156.25
Protection of persons and property	7.40	69.53	348.17	160.91
Health and sanitation	15.87	–	–	–
Highways	25.00	–	180.96	11.00
Charities	–	81.83	–	–
Soldiers' benefits	216.00	696.00	120.00	84.00
Schools	922.97	614.22	490.20	2,272.78
Libraries	–	13.95	–	11.08
Recreation	–	–	–	–
Unclassified	–	46.55	–	–
Public service enterprises	–	*3,259.60*	–	–
Electric light	–	3,259.60	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*56.00*	*153.82*	–	*79.00*
Interest	*370.59*	*94.34*	*1,476.96*	*960.04*
On sinking funds	–	–	–	–
On trust and investment funds	93.52	–	1,289.66	–
All other	277.07	94.34	187.30	960.04
NON-REVENUE.	**$12,849.04**	**$21,489.68**	**$26,685.86**	**$23,557.06**
Offsets to outlays	–	**3,000.00**	**4,400.00**	**446.39**
Departmental	–	*3,000.00*	*4,400.00*	*446.39*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**10,000.00**	**15,000.00**	**17,000.00**	**19,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*10,000.00*	*15,000.00*	*17,000.00*	*19,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**53.79**	–	**293.79**	–
From sinking funds	–	–	–	–
All other	*53.79*	–	*293.79*	–
Refunds	**179.18**	**513.86**	**13.50**	–
Agency, trust, and investment	**2,616.07**	**2,975.82**	**4,978.57**	**4,110.67**
Taxes and licenses for State	*1,722.00*	*1,959.00*	*2,824.01*	*2,403.00*
Taxes for county	*535.93*	*800.00*	*2,043.74*	*1,645.94*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*358.14*	*216.82*	*110.82*	*61.73*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$31,145.69	$35,775.60	$38,527.67	$30,115.25
Premiums	–	–	–	–
Municipal indebtedness	10,000.00	15,000.00	17,000.00	19,000.00
Transfers and refunds	232.97	513.86	307.29	–
Agency, trust, and investment	2,616.07	2,975.82	4,978.57	4,110.67
Total receipts	**$43,994.73**	**$54,265.28**	**$60,813.53**	**$53,225.92**
Balance on hand, including funds	*3,771.65*	*6,007.91*	*3,982.40*	*3,028.43*
GRAND TOTAL	**$47,766.38**	**$60,273.19**	**$64,795.93**	**$56,254.35**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Hampden Population 624	Dana Population 599	Boxford Population 588	Halifax Population 563
Maintenance	**$23,126.58**	**$26,739.61**	**$33,973.32**	**$23,792.89**
Departmental	*23,008.04*	*22,415.91*	*33,973.32*	*23,656.89*
General government	828.77	1,342.96	1,694.04	1,361.61
Protection of persons and property	380.06	750.88	1,443.49	2,686.03
Health and sanitation	138.23	358.80	830.62	438.04
Highways	3,972.09	5,753.30	13,254.18	6,926.51
Charities	217.98	548.25	1,524.93	1,129.06
Soldiers' benefits	318.00	852.00	295.00	44.00
Schools	16,349.75	11,984.82	14,431.19	10,437.99
Libraries	476.14	261.20	223.97	286.14
Recreation	–	–	–	38.70
Pensions	–	–	–	–
Unclassified	327.02	563.70	275.90	308.81
Public service enterprises	–	*4,023.10*	–	–
Electric light	–	4,023.10	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*118.54*	*300.60*	–	*136.00*
Administration of trust funds	–	–	–	–
Interest	**216.85**	**1,226.86**	**484.30**	**890.00**
Loans, general purposes	*216.85*	*482.50*	*484.30*	*890.00*
Loans, public service enterprises	–	*744.36*	–	–
Loans, cemeteries	–	–	–	–
Outlays	**10,682.43**	**5,316.47**	**6,861.71**	**1,265.41**
Departmental	*10,488.25*	*5,316.47*	*6,861.71*	*1,265.41*
General government	–	–	–	220.00
Protection of persons and property	–	558.70	261.71	66.62
Health and sanitation	–	–	–	–
Highways	10,463.00	4,757.77	6,600.00	903.79
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	75.00
Recreation	25.25	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*194.18*	–	–	–
Municipal indebtedness	**9,500.00**	**15,925.00**	**17,000.00**	**23,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	*500.00*	*925.00*	–	*2,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*9,000.00*	*15,000.00*	*17,000.00*	*21,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**53.79**	–	**293.79**	–
To sinking funds from revenue	–	–	–	–
All other	*53.79*	–	*293.79*	–
Refunds	**179.18**	**513.86**	**13.50**	–
Agency, trust, and investment	**2,631.80**	**2,975.82**	**5,974.44**	**4,110.67**
Taxes and licenses for State	*1,722.00*	*1,959.00*	*2,824.01*	*2,403.00*
Taxes for county	*535.93*	*800.00*	*2,043.74*	*1,645.94*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*373.87*	*216.82*	*1,106.69*	*61.73*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$23,343.43	$27,966.47	$34,457.62	$24,682.89
Permanent debt (except from sinking funds)	500.00	925.00	–	2,500.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	10,682.43	5,316.47	6,861.71	1,265.41
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	9,000.00	15,000.00	17,000.00	21,000.00
Transfers (except to sinking funds) and refunds	232.97	513.86	307.29	–
Agency, trust, and investment	2,631.80	2,975.82	5,974.44	4,110.67
Total payments	**$46,390.63**	**$52,697.62**	**$64,601.06**	**$53,558.97**
Balance on hand, including funds	*1,375.75*	*7,575.57*	*194.87*	*2,695.38*
GRAND TOTAL	**$47,766.38**	**$60,273.19**	**$64,795.93**	**$56,254.35**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Richmond POPULATION 561	Truro POPULATION 554	New Salem POPULATION 512	Pelham POPULATION 503
REVENUE.	**$28,039.93**	**$27,222.01**	**$31,975.41**	**$19,120.91**
General	**27,613.15**	**24,422.78**	**26,024.40**	**17,482.36**
Taxes	*20,517.74*	*15,303.27*	*14,491.25*	*10,849.03*
Property, poll, and income	19,344.46	14,555.65	13,963.95	10,405.81
Corporation, bank, etc.	1,173.28	747.62	527.30	443.22
Licenses and permits	*8.00*	*74.00*	*2.00*	*1.00*
Fines and forfeits	–	–	*20.00*	–
Grants and gifts	*7,087.41*	*9,045.51*	*11,511.15*	*6,632.33*
For expenses	7,043.79	9,045.51	11,511.15	6,632.33
For outlays	43.62	–	–	–
All other	–	–	–	–
Commercial	**426.78**	**2,799.23**	**5,951.01**	**1,638.55**
Special assessments	–	–	–	–
To meet expenses	–	–	–	–
To meet outlays	–	–	–	–
Privileges	–	*1,653.00*	–	–
Departmental	*103.09*	*875.39*	*5,592.64*	*1,368.26*
General government	5.00	44.00	.50	5.00
Protection of persons and property	17.19	525.56	24.58	50.25
Health and sanitation	–	–	–	–
Highways	18.00	63.75	1,002.00	56.75
Charities	–	88.00	285.04	105.30
Soldiers' benefits	60.00	132.00	264.00	168.00
Schools	–	–	3,846.74	965.46
Libraries	–	16.94	–	–
Recreation	–	–	–	–
Unclassified	2.90	5.14	169.78	17.50
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*60.00*	*142.00*	*125.75*	*105.10*
Interest	*263.69*	*128.84*	*232.62*	*165.19*
On sinking funds	–	–	–	–
On trust and investment funds	120.70	–	15.83	48.92
All other	142.99	128.84	216.79	116.27
NON-REVENUE.	**$26,013.38**	**$13,904.14**	**$12,075.26**	**$15,165.81**
Offsets to outlays	**5,000.00**	**616.50**	**4,999.32**	**600.00**
Departmental	*5,000.00*	*616.50*	*4,999.32*	*600.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**18,000.00**	**8,500.00**	**3,000.00**	**11,500.00**
Loans, general purposes	*8,000.00*	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*10,000.00*	*8,500.00*	*3,000.00*	*11,500.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	–	–	–
From sinking funds	–	–	–	–
All other	–	–	–	–
Refunds	**42.00**	**186.80**	**40.72**	**13.83**
Agency, trust, and investment	**2,971.38**	**4,600.84**	**4,035.22**	**3,051.98**
Taxes and licenses for State	*1,821.00*	*1,881.00*	*1,839.00*	*1,846.46*
Taxes for county	*1,150.38*	*1,977.62*	*1,462.84*	*1,196.02*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	–	*742.22*	*733.88*	*9.50*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$33,039.93	$27,838.51	$36,974.73	$19,720.91
Premiums	–	–	–	–
Municipal indebtedness	18,000.00	8,500.00	3,000.00	11,500.00
Transfers and refunds	42.00	186.80	40.72	13.83
Agency, trust, and investment	2,971.38	4,600.84	4,035.22	3,051.98
Total receipts	**$54,053.31**	**$41,126.15**	**$44,050.67**	**$34,286.72**
Balance on hand, including funds	*2,839.35*	*2,389.15*	*7,229.01*	*3,276.35*
GRAND TOTAL	**$56,892.66**	**$43,515.30**	**$51,279.68**	**$37,563.07**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Richmond Population 561	Truro Population 554	New Salem Population 512	Pelham Population 503
Maintenance	**$27,418.12**	**$23,454.03**	**$30,747.18**	**$18,009.38**
Departmental	*27,127.24*	*23,247.03*	*30,532.70*	*17,788.27*
General government	1,234.55	1,709.30	844.63	814.96
Protection of persons and property	469.65	1,008.07	773.63	321.15
Health and sanitation	596.13	499.08	377.63	185.75
Highways	13,540.80	8,012.29	8,332.26	6,253.39
Charities	360.00	972.74	947.70	1,116.71
Soldiers' benefits	60.00	102.00	264.00	136.00
Schools	10,483.55	9,847.59	18,325.47	8,614.74
Libraries	254.43	612.72	228.10	32.00
Recreation	–	–	–	–
Pensions	–	–	–	–
Unclassified	128.13	483.24	439.28	313.57
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*290.88*	*207.00*	*214.48*	*221.11*
Administration of trust funds	–	–	–	–
Interest	**211.37**	**225.45**	**51.26**	**549.54**
Loans, general purposes	*211.37*	*225.45*	*51.26*	*549.54*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**18,363.49**	**216.32**	**5,068.33**	**900.03**
Departmental	*18,363.49*	*216.32*	*5,068.33*	*900.03*
General government	12,216.44	–	–	–
Protection of persons and property	71.72	–	19.01	–
Health and sanitation	–	–	–	–
Highways	6,075.33	–	5,049.32	900.03
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	216.32	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**7,000.00**	**9,000.00**	**3,000.00**	**11,700.00**
From sinking funds	–	–	–	–
From revenue and other sources	*1,000.00*	–	–	*700.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*6,000.00*	*9,000.00*	*3,000.00*	*11,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	–	–	–
To sinking funds from revenue	–	–	–	–
All other	–	–	–	–
Refunds	**42.00**	**186.80**	**40.72**	**13.83**
Agency, trust, and investment	**2,971.38**	**4,583.77**	**4,051.05**	**3,051.98**
Taxes and licenses for State	*1,821.00*	*1,881.00*	*1,839.00*	*1,846.46*
Taxes for county	*1,150.38*	*1,977.62*	*1,462.34*	*1,196.02*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	–	*725.15*	*749.71*	*9.50*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$27,629.49	$23,679.48	$30,798.44	$18,558.92
Permanent debt (except from sinking funds)	1,000.00	–	–	700.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	18,363.49	216.32	5,068.33	900.03
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	6,000.00	9,000.00	3,000.00	11,000.00
Transfers (except to sinking funds) and refunds	42.00	186.80	40.72	13.83
Agency, trust, and investment	2,971.38	4,583.77	4,051.05	3,051.98
Total payments	**$56,006.36**	**$37,666.37**	**$42,958.54**	**$34,224.76**
Balance on hand, including funds	*886.30*	*5,848.93*	*8,321.14*	*3,338.31*
GRAND TOTAL	**$56,892.66**	**$43,515.30**	**$51,279.68**	**$37,563.07**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Cummington POPULATION 489	Paxton POPULATION 489	Blandford POPULATION 479	Oakham POPULATION 477
REVENUE.	**$22,600.45**	**$42,146.85**	**$54,020.65**	**$21,490.08**
General	**19,882.31**	**34,762.13**	**52,755.46**	**19,677.42**
Taxes	*10,306.40*	*27,612.71*	*21,680.04*	*11,252.54*
Property, poll, and income	10,168.11	27,519.97	21,232.50	11,124.05
Corporation, bank, etc.	138.29	92.74	447.54	128.49
Licenses and permits	–	*5.00*	–	*5.50*
Fines and forfeits	*170.00*	*10.00*	*179.90*	–
Grants and gifts	*9,405.91*	*7,134.42*	*30,895.52*	*8,419.38*
For expenses	9,405.91	7,134.42	10,895.52	8,419.38
For outlays	–	–	20,000.00	–
All other	–	–	–	–
Commercial	**2,718.14**	**7,384.72**	**1,265.19**	**1,812.66**
Special assessments	–	*183.08*	–	–
To meet expenses	–	183.08	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*2,318.51*	*1,566.30*	*531.37*	*528.92*
General government	140.00	372.89	22.00	59.00
Protection of persons and property	–	11.53	–	193.24
Health and sanitation	–	–	–	–
Highways	507.24	956.92	2.00	.25
Charities	220.83	4.00	182.00	1.05
Soldiers' benefits	96.00	168.00	192.00	216.00
Schools	1,180.00	34.96	104.32	36.00
Libraries	–	18.00	18.33	23.38
Recreation	–	–	–	–
Unclassified	174.44	–	10.72	–
Public service enterprises	*133.45*	*4,563.31*	–	–
Electric light	–	4,563.31	–	–
Water	133.45	–	–	–
All other	–	–	–	–
Cemeteries	–	*21.00*	*17.60*	*352.25*
Interest	*266.18*	*1,051.03*	*716.22*	*931.49*
On sinking funds	–	–	–	–
On trust and investment funds	151.80	501.43	361.37	639.61
All other	114.38	549.60	354.85	291.88
NON-REVENUE.	**$8,707.45**	**$37,382.69**	**$54,869.68**	**$5,910.52**
Offsets to outlays	**103.79**	**10,000.00**	**11,000.00**	–
Departmental	*103.79*	*10,000.00*	*11,000.00*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**6,000.00**	**24,000.00**	**35,000.00**	**3,000.00**
Loans, general purposes	–	–	*6,000.00*	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*6,000.00*	*24,000.00*	*29,000.00*	*3,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**103.69**	**686.01**	**66.69**	–
From sinking funds	–	–	–	–
All other	*103.69*	*686.01*	*66.69*	–
Refunds	–	**46.65**	**2,695.86**	**2.94**
Agency, trust, and investment	**2,499.97**	**2,650.03**	**6,107.13**	**2,907.58**
Taxes and licenses for State	*1,467.24*	*1,668.00*	*2,409.00*	*1,599.00*
Taxes for county	*869.83*	*727.00*	*857.49*	*655.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*162.90*	*255.03*	*157.11*	*653.58*
All other	–	–	*2,683.53*	–

RECAPITULATION.

Revenue and offsets to outlays	$22,704.24	$52,146.85	$65,020.65	$21,490.08
Premiums	–	–	–	–
Municipal indebtedness	6,000.00	24,000.00	35,000.00	3,000.00
Transfers and refunds	103.69	732.66	2,762.55	2.94
Agency, trust, and investment	2,499.97	2,650.03	6,107.13	2,907.58
Total receipts	**$31,307.90**	**$79,529.54**	**$108,890.33**	**$27,400.60**
Balance on hand, including funds	*1,234.61*	*3,376.72*	*1,078.47*	*1,599.46*
GRAND TOTAL	**$32,542.51**	**$82,906.26**	**$109,968.80**	**$29,000.06**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Cummington Population 489	Paxton Population 489	Blandford Population 479	Oakham Population 477
Maintenance	**$23,003.72**	**$33,653.75**	**$31,779.92**	**$19,787.16**
Departmental	*22,897.46*	*28,412.19*	*31,619.32*	*19,436.38*
General government	991.16	2,304.52	3,173.56	1,523.93
Protection of persons and property	126.44	890.74	591.80	682.39
Health and sanitation	237.00	167.50	667.81	124.86
Highways	8,324.82	10,992.54	12,578.42	6,800.29
Charities	1,139.43	597.71	404.50	708.61
Soldiers' benefits	94.00	360.00	144.00	216.00
Schools	11,300.81	12,054.53	12,017.61	8,605.91
Libraries	105.00	87.09	466.35	646.88
Recreation	–	138.05	–	–
Pensions	–	–	–	–
Unclassified	578.80	819.51	1,575.27	127.51
Public service enterprises	*30.95*	*5,160.04*	–	–
Electric light	–	5,062.07	–	–
Water	30.95	–	–	–
All other	–	97.97	–	–
Cemeteries	*75.31*	*7.90*	*160.60*	*350.78*
Administration of trust funds	–	*73.62*	–	–
Interest	**137.50**	**1,557.20**	**1,184.03**	**54.38**
Loans, general purposes	*137.50*	*1,274.09*	*1,184.03*	*54.38*
Loans, public service enterprises	–	*283.11*	–	–
Loans, cemeteries	–	–	–	–
Outlays	–	**10,047.24**	**28,860.60**	–
Departmental	–	*9,485.28*	*28,860.60*	–
General government	–	–	15,093.33	–
Protection of persons and property	–	–	–	–
Health and sanitation	–	–	–	–
Highways	–	9,485.28	13,767.27	–
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	*561.96*	–	–
Electric light	–	561.96	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**6,000.00**	**17,416.00**	**34,540.00**	**3,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	*4,716.00*	*1,540.00*	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*6,000.00*	*12,700.00*	*33,000.00*	*3,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**103.69**	**686.01**	**66.69**	–
To sinking funds from revenue	–	–	–	–
All other	*103.69*	*686.01*	*66.69*	–
Refunds	–	**46.65**	**2,695.86**	**2.94**
Agency, trust, and investment	**2,548.08**	**3,503.83**	**6,087.90**	**2,895.44**
Taxes and licenses for State	*1,467.24*	*1,668.00*	*2,409.00*	*1,599.00*
Taxes for county	*869.83*	*727.00*	*857.49*	*655.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*211.01*	*1,108.83*	*137.88*	*641.44*
All other	–	–	*2,683.53*	–

RECAPITULATION.

Maintenance and interest	$23,141.22	$35,210.95	$32,963.95	$19,841.54
Permanent debt (except from sinking funds)	–	4,716.00	1,540.00	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	–	10,047.24	28,860.60	–
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	6,000.00	12,700.00	33,000.00	3,000.00
Transfers (except to sinking funds) and refunds	103.69	732.66	2,762.55	2.94
Agency, trust, and investment	2,548.08	3,503.83	6,087.90	2,895.44
Total payments	**$31,792.99**	**$66,910.68**	**$105,215.00**	**$25,739.92**
Balance on hand, including funds	*749.52*	*15,995.58*	*4,753.80*	*3,260.14*
GRAND TOTAL	**$32,542.51**	**$82,906.26**	**$109,968.80**	**$29,000.06**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Plympton POPULATION 469	Hancock POPULATION 464	Carlisle POPULATION 463	Sandisfield POPULATION 460
REVENUE.	**$24,757.37**	**$20,669.48**	**$32,400.06**	**$24,260.29**
General	**23,404.55**	**18,024.15**	**28,534.67**	**23,467.65**
Taxes	*18,405.21*	*10,669.72*	*18,681.19*	*13,765.54*
Property, poll, and income	16,819.32	9,838.37	18,525.41	13,648.85
Corporation, bank, etc.	1,585.89	831.35	155.78	116.69
Licenses and permits	*8.00*	*6.00*	*1.00*	*13.00*
Fines and forfeits	*10.04*	–	*95.00*	*112.22*
Grants and gifts	*4,981.30*	*7,348.43*	*9,767.48*	*9,576.89*
For expenses	4,933.30	7,340.43	9,757.48	9,576.89
For outlays	48.00	8.00	–	–
All other	–	–	–	–
Commercial	**1,352.82**	**2,645.33**	**3,865.39**	**792.64**
Special assessments	*192.20*	–	–	–
To meet expenses	192.20	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*756.77*	*2,564.40*	*2,469.34*	*494.45*
General government	–	58.00	–	–
Protection of persons and property	315.90	–	1,027.45	10.00
Health and sanitation	–	–	–	–
Highways	–	2,500.00	–	205.20
Charities	24.00	–	696.39	111.25
Soldiers' benefits	294.00	–	48.00	168.00
Schools	110.22	.40	580.00	–
Libraries	12.65	–	–	–
Recreation	–	–	–	–
Unclassified	–	6.00	117.50	–
Public service enterprises	–	–	*4.95*	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	4.95	–
Cemeteries	*121.50*	*70.25*	*278.00*	–
Interest	*282.35*	*10.68*	*1,113.10*	*298.19*
On sinking funds	–	–	–	–
On trust and investment funds	–	–	612.59	37.16
All other	282.35	10.68	500.51	261.03
NON-REVENUE.	**$16,727.51**	**$7,279.34**	**$19,727.36**	**$6,015.95**
Offsets to outlays	**639.89**	–	–	–
Departmental	*639.89*	–	–	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**13,000.00**	**5,000.00**	**16,227.32**	**3,500.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*13,000.00*	*5,000.00*	*15,000.00*	*3,500.00*
Unpaid warrants or orders, current year	–	–	*1,227.32*	–
Premiums	–	–	–	–
Transfers	–	–	**56.91**	**13.64**
From sinking funds	–	–	–	–
All other	–	–	*56.91*	*13.64*
Refunds	**107.00**	**34.00**	**15.00**	–
Agency, trust, and investment	**2,980.62**	**2,245.34**	**3,428.13**	**2,502.31**
Taxes and licenses for State	*1,773.00*	*1,314.00*	*1,773.00*	*1,560.00*
Taxes for county	*1,131.68*	*836.64*	*812.32*	*941.22*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*76.04*	*94.70*	*842.81*	*1.09*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$25,397.26	$20,669.48	$32,400.06	$24,260.29
Premiums	–	–	–	–
Municipal indebtedness	13,000.00	5,000.00	16,227.32	3,500.00
Transfers and refunds	107.00	34.00	71.91	13.64
Agency, trust, and investment	2,980.62	2,245.34	3,428.13	2,502.31
Total receipts	**$41,484.88**	**$27,948.82**	**$52,127.42**	**$30,276.24**
Balance on hand, including funds	*9,377.81*	*1,972.54*	*1,920.01*	*656.98*
GRAND TOTAL	**$50,862.69**	**$29,921.36**	**$54,047.43**	**$30,933.22**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Plympton Population 469	Hancock Population 464	Carlisle Population 463	Sandisfield Population 460
Maintenance	**$19,679.68**	**$19,921.78**	**$29,084.91**	**$23,077.88**
Departmental	*19,679.78*	*19,792.94*	*28,627.61*	*23,035.38*
General government	1,523.94	1,156.16	1,506.45	1,294.44
Protection of persons and property	1,107.29	62.40	1,544.00	62.40
Health and sanitation	674.28	293.00	81.70	400.25
Highways	5,095.30	10,696.69	9,074.51	11,844.22
Charities	210.33	554.62	1,208.65	425.00
Soldiers' benefits	481.99	–	48.00	144.00
Schools	9,107.50	6,753.34	14,033.64	8,559.53
Libraries	261.81	35.70	683.53	10.20
Recreation	186.24	150.00	107.84	–
Pensions	–	–	–	–
Unclassified	631.10	91.03	339.29	295.34
Public service enterprises	–	–	*7.05*	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	7.05	–
Cemeteries	*99.90*	*128.84*	*450.25*	*42.50*
Administration of trust funds	–	–	–	–
Interest	**1,145.50**	**103.62**	**495.67**	**138.98**
Loans, general purposes	*1,145.50*	*103.62*	*495.67*	*138.98*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**2,081.74**	**34.38**	**451.04**	–
Departmental	*2,081.74*	*34.38*	*451.04*	–
General government	–	–	–	–
Protection of persons and property	–	34.38	–	–
Health and sanitation	–	–	–	–
Highways	1,705.73	–	94.48	–
Charities	–	–	–	–
Schools	126.01	–	356.56	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	250.00	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**16,500.00**	**5,000.00**	**17,000.00**	**3,320.00**
From sinking funds	–	–	–	–
From revenue and other sources	*3,000.00*	–	–	*320.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*13,500.00*	*5,000.00*	*17,000.00*	*3,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	–	**56.91**	**13.64**
To sinking funds from revenue	–	–	–	–
All other	–	–	*56.91*	*13.64*
Refunds	**107.00**	**34.00**	**15.00**	–
Agency, trust, and investment	**2,980.62**	**2,245.34**	**4,947.22**	**2,525.83**
Taxes and licenses for State	*1,773.00*	*1,314.00*	*1,773.00*	*1,560.00*
Taxes for county	*1,131.58*	*836.64*	*812.32*	*941.22*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*76.04*	*94.70*	*2,361.90*	*24.61*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$20,825.18	$20,025.40	$29,580.58	$23,216.86
Permanent debt (except from sinking funds)	3,000.00	–	–	320.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	2,081.74	34.38	451.04	–
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	13,500.00	5,000.00	17,000.00	3,000.00
Transfers (except to sinking funds) and refunds	107.00	34.00	71.91	13.64
Agency, trust, and investment	2,980.62	2,245.34	4,947.22	2,525.83
Total payments	**$42,494.54**	**$27,339.12**	**$52,050.75**	**$29,076.33**
Balance on hand, including funds	*8,368.15*	*2,582.24*	*1,996.68*	*1,856.89*
GRAND TOTAL	**$50,862.69**	**$29,921.36**	**$54,047.43**	**$30,933.22**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Chesterfield POPULATION 441	Egremont POPULATION 441	Savoy POPULATION 436	Eastham POPULATION 430
REVENUE.	**$21,095.18**	**$14,430.42**	**$21,421.98**	**$27,466.83**
General	**19,862.29**	**13,927.49**	**21,113.63**	**23,024.85**
Taxes	*10,806.37*	*13,410.47*	*10,810.57*	*16,179.82*
Property, poll, and income	10,683.29	12,790.87	10,719.78	15,955.90
Corporation, bank, etc.	123.08	619.60	90.79	223.92
Licenses and permits	*2.00*	*29.00*	–	*116.50*
Fines and forfeits	–	*47.00*	–	–
Grants and gifts	*9,053.92*	*441.02*	*10,303.06*	*6,728.53*
For expenses	8,972.03	441.02	10,291.06	6,716.53
For outlays	81.89	–	12.00	12.00
All other	–	–	–	–
Commercial	**1,232.89**	**502.93**	**308.35**	**4,441.98**
Special assessments	–	–	–	*168.00*
To meet expenses	–	–	–	168.00
To meet outlays	–	–	–	–
Privileges	–	–	–	*806.33*
Departmental	*931.73*	*496.15*	*308.35*	*1,373.92*
General government	–	10.00	–	118.90
Protection of persons and property	170.50	–	10.83	210.32
Health and sanitation	–	–	–	–
Highways	200.00	–	–	38.50
Charities	–	484.75	136.00	–
Soldiers' benefits	186.00	–	96.00	186.00
Schools	357.28	–	65.52	437.24
Libraries	–	1.40	–	41.55
Recreation	–	–	–	–
Unclassified	17.95	–	–	341.41
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Interest	*301.16*	*6.78*	–	*2,093.73*
On sinking funds	–	–	–	–
On trust and investment funds	194.63	–	–	1,957.30
All other	106.53	6.78	–	136.43
NON-REVENUE.	**$2,343.94**	**$8,853.73**	**$16,211.05**	**$19,833.37**
Offsets to outlays	–	–	**2,500.00**	**2,000.00**
Departmental	–	–	*2,500.00*	*2,000.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	–	**4,900.00**	**12,000.00**	**13,950.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*4,900.00*	*12,000.00*	*13,950.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	–	–	–
From sinking funds	–	–	–	–
All other	–	–	–	–
Refunds	**61.11**	**98.96**	**209.93**	**314.75**
Agency, trust, and investment	**2,282.83**	**3,854.77**	**1,501.12**	**3,568.62**
Taxes and licenses for State	*1,413.00*	*2,286.08*	*978.22*	*1,749.00*
Taxes for county	*869.83*	*1,568.69*	*522.90*	*1,812.82*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	–	–	–	*6.80*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$21,095.18	$14,430.42	$23,921.98	$29,466.83
Premiums	–	–	–	–
Municipal indebtedness	–	4,900.00	12,000.00	13,950.00
Transfers and refunds	61.11	98.96	209.93	314.75
Agency, trust, and investment	2,282.83	3,854.77	1,501.12	3,568.62
Total receipts	**$23,439.12**	**$23,284.15**	**$37,633.03**	**$47,300.20**
Balance on hand, including funds	*6,228.88*	*205.73*	*4,707.03*	*8,756.45*
GRAND TOTAL	**$29,668.00**	**$23,489.88**	**$42,340.06**	**$56,056.65**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Chesterfield Population 441	Egremont Population 441	Savoy Population 436	Eastham Population 430
Maintenance	**$18,963.55**	**$11,699.57**	**$18,118.45**	**$20,833.73**
Departmental	*18,906.87*	*11,694.57*	*18,118.45*	*20,826.33*
General government	820.58	813.82	702.29	2,790.20
Protection of persons and property	364.51	124.59	582.57	1,361.86
Health and sanitation	651.90	439.00	249.28	387.48
Highways	7,899.63	3,418.76	7,727.64	5,366.87
Charities	134.77	955.12	598.99	100.00
Soldiers' benefits	168.00	12.00	96.00	216.00
Schools	8,439.29	5,802.67	7,957.92	9,243.05
Libraries	132.19	53.36	74.84	702.29
Recreation	–	–	–	–
Pensions	–	–	–	–
Unclassified	296.00	75.25	128.92	658.58
Public service enterprises	*6.00*	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	6.00	–	–	–
Cemeteries	*50.68*	*5.00*	–	*7.40*
Administration of trust funds	–	–	–	–
Interest	–	**392.50**	**431.09**	**362.58**
Loans, general purposes	–	*392.50*	*431.09*	*362.58*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**163.78**	–	**5,024.00**	**5,571.90**
Departmental	*163.78*	–	*5,024.00*	*5,571.90*
General government	–	–	–	–
Protection of persons and property	163.78	–	24.00	24.00
Health and sanitation	–	–	–	–
Highways	–	–	5,000.00	5,547.90
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	–	**5,900.00**	**13,300.00**	**8,625.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	*1,000.00*	*800.00*	*675.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*4,900.00*	*12,500.00*	*7,950.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	–	–	–
To sinking funds from revenue	–	–	–	–
All other	–	–	–	–
Refunds	**61.11**	**98.96**	**209.93**	**314.75**
Agency, trust, and investment	**2,282.83**	**3,854.77**	**1,501.12**	**4,640.47**
Taxes and licenses for State	*1,413.00*	*2,286.08*	*978.22*	*1,749.00*
Taxes for county	*869.83*	*1,568.69*	*522.90*	*1,812.82*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	–	–	–	*1,078.65*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$18,963.55	$12,092.07	$18,549.54	$21,196.31
Permanent debt (except from sinking funds)	–	1,000.00	800.00	675.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	163.78	–	5,024.00	5,571.90
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	–	4,900.00	12,500.00	7,950.00
Transfers (except to sinking funds) and refunds	61.11	98.96	209.93	314.75
Agency, trust, and investment	2,282.83	3,854.77	1,501.12	4,640.47
Total payments	**$21,471.27**	**$21,945.80**	**$38,584.59**	**$40,348.43**
Balance on hand, including funds	*8,196.73*	*1,544.08*	*3,755.47*	*15,708.22*
GRAND TOTAL	**$29,668.00**	**$23,489.88**	**$42,340.06**	**$56,056.65**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wales POPULATION 419	Worthington POPULATION 409	Windsor POPULATION 403	Greenwich POPULATION 399
REVENUE.	**$16,199.52**	**$22,096.32**	**$19,924.92**	**$17,307.62**
General	**15,551.42**	**21,087.72**	**19,624.36**	**14,281.44**
Taxes	*9,763.37*	*11,484.59*	*8,835.82*	*8,480.99*
Property, poll, and income	9,195.67	11,189.53	8,720.43	8,334.08
Corporation, bank, etc.	567.70	295.06	115.39	146.91
Licenses and permits	–	*3.00*	*1.00*	*1.00*
Fines and forfeits	*56.43*	*95.00*	–	–
Grants and gifts	*5,731.62*	*9,505.13*	*10,787.54*	*5,799.45*
For expenses	5,621.97	9,188.13	10,781.04	5,799.45
For outlays	109.65	317.00	6.50	–
All other	–	–	–	–
Commercial	**648.10**	**1,008.60**	**300.56**	**3,026.18**
Special assessments	–	–	–	–
To meet expenses	–	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*211.60*	*862.55*	*193.40*	*2,384.58*
General government	–	–	16.25	181.25
Protection of persons and property	4.55	7.86	2.40	149.24
Health and sanitation	–	–	–	–
Highways	–	–	44.25	–
Charities	136.00	59.75	8.00	130.00
Soldiers' benefits	22.00	–	48.00	277.50
Schools	46.50	294.94	74.50	1,646.59
Libraries	2.55	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	*6.65*	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	6.65	–	–	–
Cemeteries	*243.42*	–	*37.30*	*287.47*
Interest	*186.43*	*646.05*	*69.86*	*354.13*
On sinking funds	–	–	–	–
On trust and investment funds	110.00	646.05	17.22	143.47
All other	76.43	–	52.64	210.66
NON-REVENUE.	**$10,893.56**	**$12,005.39**	**$10,245.59**	**$5,739.32**
Offsets to outlays	–	**2,100.00**	**1,228.00**	–
Departmental	–	*2,100.00*	*1,228.00*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**8,700.00**	**6,500.00**	**7,000.00**	**2,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*8,700.00*	*6,500.00*	*7,000.00*	*2,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	**263.00**	–	**391.10**
From sinking funds	–	–	–	–
All other	–	*263.00*	–	*391.10*
Refunds	**68.65**	**20.40**	**49.00**	**225.74**
Agency, trust, and investment	**2,124.91**	**3,121.99**	**1,968.59**	**3,122.48**
Taxes and licenses for State	*1,380.00*	*1,683.59*	*1,167.00*	*1,684.00*
Taxes for county	*428.74*	*1,087.29*	*732.06*	*1,087.29*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*316.17*	*351.11*	*69.53*	*451.19*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$16,199.52	$24,196.32	$21,152.92	$17,307.62
Premiums	–	–	–	–
Municipal indebtedness	8,700.00	6,500.00	7,000.00	2,000.00
Transfers and refunds	68.65	283.40	49.00	616.84
Agency, trust, and investment	2,124.91	3,121.99	1,968.59	3,122.48
Total receipts	**$27,093.08**	**$34,101.71**	**$30,170.51**	**$23,046.94**
Balance on hand, including funds	*1,491.36*	*1,248.17*	*2,032.87*	*1,517.45*
GRAND TOTAL	**$28,584.44**	**$35,349.88**	**$32,203.38**	**$24,564.39**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Wales Population 419	Worthington Population 409	Windsor Population 403	Greenwich Population 399
Maintenance	**$14,542.55**	**$22,679.58**	**$20,577.21**	**$16,186.61**
Departmental	*14,238.13*	*22,599.58*	*20,517.91*	*15,894.14*
General government	821.11	1,091.46	541.25	941.01
Protection of persons and property	320.49	416.68	81.59	436.61
Health and sanitation	390.28	310.00	314.98	199.06
Highways	4,383.35	10,055.61	9,028.37	5,500.02
Charities	273.10	423.27	405.47	610.76
Soldiers' benefits	42.00	–	50.84	210.00
Schools	7,394.14	9,713.55	9,845.01	7,423.51
Libraries	227.15	116.33	35.74	155.29
Recreation	50.00	–	–	–
Pensions	–	–	–	–
Unclassified	336.51	472.68	214.66	417.88
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*304.42*	*80.00*	*59.30*	*292.47*
Administration of trust funds	–	–	–	–
Interest	**429.89**	**260.19**	**203.80**	**55.92**
Loans, general purposes	*429.89*	*260.19*	*203.80*	*55.92*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**361.48**	**2,799.94**	**1,520.70**	–
Departmental	*361.48*	*2,799.94*	*1,520.70*	–
General government	–	–	–	–
Protection of persons and property	–	–	13.00	–
Health and sanitation	–	–	–	–
Highways	–	2,799.94	1,507.70	–
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	361.48	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**8,000.00**	**5,500.00**	**7,000.00**	**2,100.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	–	–	*100.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*8,000.00*	*5,500.00*	*7,000.00*	*2,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	**263.00**	–	**391.10**
To sinking funds from revenue	–	–	–	–
All other	–	*263.00*	–	*391.10*
Refunds	**68.65**	**20.40**	**49.00**	**225.74**
Agency, trust, and investment	**2,124.91**	**3,347.81**	**1,936.36**	**2,905.43**
Taxes and licenses for State	*1,380.00*	*1,683.59*	*1,167.00*	*1,584.00*
Taxes for county	*428.74*	*1,087.29*	*732.06*	*1,087.29*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*316.17*	*576.93*	*37.30*	*234.14*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$14,972.44	$22,939.77	$20,781.01	$16,242.53
Permanent debt (except from sinking funds)	–	–	–	100.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	361.48	2,799.94	1,520.70	–
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	8,000.00	5,500.00	7,000.00	2,000.00
Transfers (except to sinking funds) and refunds	68.65	283.40	49.00	616.84
Agency, trust, and investment	2,124.91	3,347.81	1,936.36	2,905.43
Total payments	**$25,527.48**	**$34,870.92**	**$31,287.07**	**$21,864.80**
Balance on hand, including funds	*3,056.96*	*478.96*	*916.31*	*2,699.59*
GRAND TOTAL	**$28,584.44**	**$35,349.88**	**$32,203.38**	**$24,564.39**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	New Braintree POPULATION 394	Hawley POPULATION 390	Otis POPULATION 361	Phillipston POPULATION 354
REVENUE.	**$19,321.07**	**$21,722.12**	**$18,414.78**	**$18,736.87**
General	**18,651.02**	**19,138.12**	**17,717.76**	**17,128.24**
Taxes	*10,957.23*	*11,164.68*	*8,605.78*	*11,492.31*
Property, poll, and income	10,739.58	11,113.22	8,217.05	11,366.21
Corporation, bank, etc.	217.65	51.46	388.73	126.10
Licenses and permits	*3.00*	*2.00*	*35.00*	*14.00*
Fines and forfeits	*17.78*	–	*26.00*	*58.20*
Grants and gifts	*7,673.01*	*7,971.44*	*9,051.98*	*5,563.73*
For expenses	7,473.01	7,971.44	9,051.98	5,549.86
For outlays	200.00	–	–	13.87
All other	–	–	–	–
Commercial	**670.05**	**2,584.00**	**697.02**	**1,608.63**
Special assessments	–	–	–	–
To meet expenses	–	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*463.25*	*2,584.00*	*495.90*	*785.23*
General government	29.00	–	85.00	60.08
Protection of persons and property	–	–	15.58	245.17
Health and sanitation	–	–	–	–
Highways	–	–	13.47	–
Charities	–	–	–	3.36
Soldiers' benefits	168.00	68.00	144.00	130.00
Schools	3.75	2,516.00	236.50	346.62
Libraries	–	–	1.35	–
Recreation	–	–	–	–
Unclassified	262.50	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*10.00*	–	*53.00*	*52.50*
Interest	*196.80*	–	*148.12*	*770.90*
On sinking funds	–	–	–	–
On trust and investment funds	–	–	–	528.33
All other	196.80	–	148.12	242.57
NON-REVENUE.	**$28,452.87**	**$9,086.90**	**$22,420.78**	**$12,142.34**
Offsets to outlays	**$12,531.44**	–	**11,960.06**	**2,000.00**
Departmental	*12,531.44*	–	*11,960.06*	*2,000.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**13,000.00**	**7,500.00**	**8,000.00**	**8,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*13,000.00*	*7,500.00*	*8,000.00*	*8,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	–	–	–
From sinking funds	–	–	–	–
All other	–	–	–	–
Refunds	–	**58.20**	**28.15**	**262.22**
Agency, trust, and investment	**2,921.43**	**1,528.70**	**2,432.57**	**1,880.12**
Taxes and licenses for State	*1,578.00*	*864.00*	*1,335.24*	*1,190.84*
Taxes for county	*727.00*	*664.70*	*836.64*	*509.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*616.43*	–	*260.69*	*180.28*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$31,852.51	$21,722.12	$30,374.84	$20,736.87
Premiums	–	–	–	–
Municipal indebtedness	13,000.00	7,500.00	8,000.00	8,000.00
Transfers and refunds	–	58.20	28.15	262.22
Agency, trust, and investment	2,921.43	1,528.70	2,432.57	1,880.12
Total receipts	**$47,773.94**	**$30,809.02**	**$40,835.56**	**$30,879.21**
Balance on hand, including funds	*1,189.27*	*4,302.61*	*2,560.76*	*522.18*
GRAND TOTAL	**$48,963.21**	**$35,111.63**	**$43,396.32**	**$31,401.39**

Graded According to Population of 1920 — Continued.

PAYMENTS.	New Braintree Population 394	Hawley Population 390	Otis Population 361	Phillipston Population 354
Maintenance	**$17,414.00**	**$20,789.25**	**$18,433.02**	**$16,971.51**
Departmental	*17,367.00*	*20,789.25*	*18,308.97*	*16,904.01*
General government	790.01	507.42	770.48	1,249.65
Protection of persons and property	431.22	221.22	44.43	1,332.67
Health and sanitation	139.50	399.77	715.99	194.71
Highways	7,249.31	7,731.59	7,600.89	6,177.53
Charities	8.63	1,227.59	240.00	590.83
Soldiers' benefits	168.00	48.00	84.00	126.00
Schools	8,130.43	10,594.56	8,520.05	6,477.24
Libraries	209.05	10.50	131.38	259.37
Recreation	–	–	–	–
Pensions	–	–	–	–
Unclassified	240.85	48.60	201.75	496.01
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*47.00*	–	*124.05*	*52.50*
Administration of trust funds	–	–	–	*15.00*
Interest	**297.38**	**209.23**	**181.11**	**234.86**
Loans, general purposes	*297.38*	*209.23*	*181.11*	*234.86*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**15,775.19**	**579.61**	**12,655.06**	**2,499.44**
Departmental	*15,775.19*	*579.61*	*12,655.06*	*2,499.44*
General government	–	–	–	–
Protection of persons and property	–	–	–	–
Health and sanitation	–	–	–	–
Highways	15,775.19	250.00	12,655.06	2,499.44
Charities	–	–	–	–
Schools	–	329.61	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**12,500.00**	**7,000.00**	**8,000.00**	**5,800.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*12,500.00*	*7,000.00*	*8,000.00*	*5,800.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	–	–	–
To sinking funds from revenue	–	–	–	–
All other	–	–	–	–
Refunds	–	**58.20**	**28.15**	**262.22**
Agency, trust, and investment	**2,921.43**	**1,528.70**	**2,432.57**	**1,920.12**
Taxes and licenses for State	*1,578.00*	*864.00*	*1,335.24*	*1,190.84*
Taxes for county	*727.00*	*664.70*	*836.64*	*509.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*616.43*	–	*260.69*	*220.28*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$17,711.38	$20,998.48	$18,614.13	$17,206.37
Permanent debt (except from sinking funds)	–	–	–	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	15,775.19	579.61	12,655.06	2,499.44
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	12,500.00	7,000.00	8,000.00	5,800.00
Transfers (except to sinking funds) and refunds	–	58.20	28.15	262.22
Agency, trust, and investment	2,921.43	1,528.70	2,432.57	1,920.12
Total payments	**$48,908.00**	**$30,164.99**	**$41,729.91**	**$27,688.15**
Balance on hand, including funds	*55.21*	*4,946.64*	*1,666.41*	*3,713.24*
GRAND TOTAL	**$48,963.21**	**$35,111.63**	**$43,396.32**	**$31,401.39**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dunstable POPULATION 353	Wendell POPULATION 346	West Tisbury POPULATION 345	Rowe POPULATION 333
REVENUE.	**$18,951.95**	**$17,834.94**	**$9,461.65**	**$13,444.80**
General	**14,816.30**	**16,528.00**	**8,482.34**	**12,010.28**
Taxes	*9,448.34*	*13,168.84*	*7,413.95*	*4,947.98*
Property, poll, and income	7,835.83	7,322.02	6,764.67	4,659.22
Corporation, bank, etc.	1,612.51	5,846.82	649.28	288.76
Licenses and permits	*2.00*	*11.00*	*31.50*	*.30*
Fines and forfeits	–	*50.00*	–	*135.00*
Grants and gifts	*5,365.96*	*3,298.16*	*1,036.89*	*6,927.00*
For expenses	5,365.96	3,298.16	1,036.89	6,927.00
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**4,135.65**	**1,306.94**	**979.31**	**1,434.52**
Special assessments	*251.76*	–	*.20*	–
To meet expenses	251.76	–	.20	–
To meet outlays	–	–	–	–
Privileges	–	*200.00*	*62.50*	–
Departmental	*2,514.99*	*859.80*	*808.04*	*1,334.70*
General government	65.35	18.00	34.61	1.00
Protection of persons and property	307.08	5.67	15.43	32.70
Health and sanitation	31.60	–	–	–
Highways	–	–	–	–
Charities	–	479.76	–	–
Soldiers' benefits	–	120.78	48.00	144.00
Schools	1,451.23	218.00	710.00	1,156.38
Libraries	6.13	17.59	–	.62
Recreation	653.60	–	–	–
Unclassified	–	–	–	–
Public service enterprises	*181.25*	–	–	–
Electric light	–	–	–	–
Water	181.25	–	–	–
All other	–	–	–	–
Cemeteries	*167.63*	*13.80*	*58.50*	*13.79*
Interest	*1,020.02*	*233.34*	*50.07*	*86.03*
On sinking funds	–	–	–	–
On trust and investment funds	777.19	224.96	–	68.75
All other	242.83	8.38	50.07	17.28
NON-REVENUE.	**$12,271.08**	**$8,169.82**	**$3,194.01**	**$5,894.18**
Offsets to outlays	**3,500.00**	**1,200.00**	–	–
Departmental	*3,500.00*	*1,200.00*	–	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**3,000.00**	**2,000.00**	–	**4,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*3,000.00*	*2,000.00*	–	*4,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**317.50**	**327.50**	**9.92**	**62.75**
From sinking funds	–	–	–	–
All other	*317.50*	*327.50*	*9.92*	*62.75*
Refunds	**26.34**	**108.96**	**65.70**	**45.00**
Agency, trust, and investment	**5,427.24**	**4,533.36**	**3,118.39**	**1,786.43**
Taxes and licenses for State	*1,665.00*	*2,241.00*	*1,593.46*	*975.00*
Taxes for county	*812.32*	*2,127.04*	*1,399.20*	*797.64*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,949.92*	*165.32*	*125.73*	*13.79*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$22,451.95	$19,034.94	$9,461.65	$13,444.80
Premiums	–	–	–	–
Municipal indebtedness	3,000.00	2,000.00	–	4,000.00
Transfers and refunds	343.84	436.46	75.62	107.75
Agency, trust, and investment	5,427.24	4,533.36	3,118.39	1,786.43
Total receipts	**$31,223.03**	**$26,004.76**	**$12,655.66**	**$19,338.98**
Balance on hand, including funds	*6,461.16*	*12,282.55*	*3,697.03*	*4,240.70*
GRAND TOTAL	**$37,684.19**	**$38,287.31**	**$16,352.69**	**$23,579.68**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Dunstable Population 353	Wendell Population 346	West Tisbury Population 345	Rowe Population 333
Maintenance	**$19,685.23**	**$15,812.14**	**$9,018.69**	**$15,175.26**
Departmental	*19,191.62*	*15,788.34*	*8,956.29*	*15,142.26*
General government	1,800.22	1,072.86	343.64	1,118.96
Protection of persons and property	818.09	490.66	83.50	291.71
Health and sanitation	325.29	702.92	75.00	320.50
Highways	7,212.89	6,753.34	646.72	5,232.74
Charities	105.79	490.68	260.71	312.91
Soldiers' benefits	–	72.00	48.00	114.00
Schools	7,261.04	5,781.00	7,309.28	7,516.90
Libraries	219.80	174.38	99.44	130.03
Recreation	1,106.29	–	–	–
Pensions	–	–	–	–
Unclassified	342.21	250.50	90.00	104.51
Public service enterprises	*307.68*	–	–	–
Electric light	–	–	–	–
Water	286.28	–	–	–
All other	21.40	–	–	–
Cemeteries	*185.93*	*23.80*	*62.40*	*33.00*
Administration of trust funds	–	–	–	–
Interest	**365.51**	**20.83**	–	**133.52**
Loans, general purposes	*64.88*	*20.83*	–	*133.52*
Loans, public service enterprises	*300.63*	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**5,254.58**	**4,807.21**	–	**628.19**
Departmental	*5,254.58*	*4,807.21*	–	*628.19*
General government	–	2,166.10	–	–
Protection of persons and property	–	–	–	–
Health and sanitation	–	–	–	–
Highways	5,254.58	2,530.93	–	628.19
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	110.18	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**3,250.00**	**2,000.00**	–	**4,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*250.00*	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*3,000.00*	*2,000.00*	–	*4,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**317.50**	**327.50**	**9.92**	**62.75**
To sinking funds from revenue	–	–	–	–
All other	*317.50*	*327.50*	*9.92*	*62.75*
Refunds	**26.34**	**108.96**	**65.70**	**45.00**
Agency, trust, and investment	**5,594.46**	**4,830.82**	**3,118.39**	**1,792.43**
Taxes and licenses for State	*1,665.00*	*2,241.00*	*1,593.46*	*975.00*
Taxes for county	*812.32*	*2,127.04*	*1,399.20*	*797.64*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*3,117.14*	*462.78*	*125.73*	*19.79*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$20,050.74	$15,832.97	$9,018.69	$15,308.78
Permanent debt (except from sinking funds)	250.00	–	–	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	5,254.58	4,807.21	–	628.19
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	3,000.00	2,000.00	–	4,000.00
Transfers (except to sinking funds) and refunds	343.84	436.46	75.62	107.75
Agency, trust, and investment	5,594.46	4,830.82	3,118.39	1,792.43
Total payments	**$34,493.62**	**$27,907.46**	**$12,212.70**	**$21,837.15**
Balance on hand, including funds	*3,190.57*	*10,379.85*	*4,139.99*	*1,742.53*
GRAND TOTAL	**$37,684.19**	**$38,287.31**	**$16,352.69**	**$23,579.68**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Plainfield POPULATION 332	Leyden POPULATION 330	Warwick POPULATION 327	Heath POPULATION 325
REVENUE.	**$18,325.60**	**$16,293.52**	**$24,586.01**	**$15,439.10**
General	**16,974.28**	**15,439.57**	**23,366.52**	**15,275.24**
Taxes	*6,974.47*	*8,385.82*	*13,345.44*	*7,202.69*
Property, poll, and income	6,933.97	8,318.78	12,911.64	7,140.62
Corporation, bank, etc.	40.50	67.04	433.80	62.07
Licenses and permits	–	–	*6.00*	–
Fines and forfeits	*300.00*	*5.00*	*10.00*	–
Grants and gifts	*9,699.81*	*7,048.75*	*10,005.08*	*8,072.55*
For expenses	9,699.81	7,048.75	9,929.71	8,072.55
For outlays	–	–	75.37	–
All other	–	–	–	–
Commercial	**1,351.32**	**853.95**	**1,219.49**	**163.86**
Special assessments	–	–	–	–
To meet expenses	–	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*1,139.32*	*666.75*	*614.86*	*48.00*
General government	52.00	–	53.50	–
Protection of persons and property	1.54	10.41	–	–
Health and sanitation	–	–	–	–
Highways	–	7.68	408.00	–
Charities	–	–	–	–
Soldiers' benefits	60.00	48.00	48.00	48.00
Schools	1,021.16	600.66	–	–
Libraries	4.62	–	47.27	–
Recreation	–	–	–	–
Unclassified	–	–	58.09	–
Public service enterprises	*15.75*	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	15.75	–	–	–
Cemeteries	–	–	–	–
Interest	*196.25*	*187.20*	*604.63*	*115.86*
On sinking funds	–	–	–	–
On trust and investment funds	195.75	130.77	462.27	66.60
All other	.50	56.43	142.36	49.26
NON-REVENUE.	**$7,883.95**	**$8,984.46**	**$10,197.87**	**$6,322.45**
Offsets to outlays	–	–	–	–
Departmental	–	–	–	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**2,487.67**	**7,150.00**	**6,700.00**	**3,875.63**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*7,150.00*	*6,700.00*	*3,000.00*
Unpaid warrants or orders, current year	*2,487.67*	–	–	*875.63*
Premiums	–	–	–	–
Transfers	–	–	**397.47**	–
From sinking funds	–	–	–	–
All other	–	–	*397.47*	–
Refunds	–	**59.39**	**26.00**	**108.30**
Agency, trust, and investment	**5,396.28**	**1,775.07**	**3,074.40**	**2,338.52**
Taxes and licenses for State	*915.00*	*977.43*	*1,545.00*	*1,275.00*
Taxes for county	*643.64*	*797.64*	*1,329.40*	*1,063.52*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*3,937.64*	–	*200.00*	–
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$18,325.60	$16,293.52	$24,586.01	$15,439.10
Premiums	–	–	–	–
Municipal indebtedness	2,487.67	7,150.00	6,700.00	3,875.63
Transfers and refunds	–	59.39	423.47	108.30
Agency, trust, and investment	5,396.28	1,775.07	3,074.40	2,338.52
Total receipts	**$26,209.55**	**$25,277.98**	**$34,783.88**	**$21,761.55**
Balance on hand, including funds	*31.06*	*305.80*	*2,773.72*	*4,378.55*
GRAND TOTAL	**$26,240.61**	**$25,583.78**	**$37,557.60**	**$26,140.10**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Plainfield Population 332	Leyden Population 330	Warwick Population 327	Heath Population 325
Maintenance	**$16,371.91**	**$15,046.80**	**$22,389.42**	**$15,458.33**
Departmental	*16,311.48*	*15,046.80*	*22,223.48*	*15,458.33*
General government	616.23	832.85	1,552.80	817.85
Protection of persons and property	199.26	423.38	325.21	191.64
Health and sanitation	390.95	245.25	268.25	295.00
Highways	8,198.16	5,114.70	9,814.27	7,314.76
Charities	4.00	310.44	455.85	–
Soldiers' benefits	60.00	48.00	48.00	48.00
Schools	6,562.79	7,876.44	8,932.30	6,522.81
Libraries	83.65	114.74	380.74	133.27
Recreation	–	–	50.73	25.00
Pensions	–	–	–	–
Unclassified	196.44	81.00	395.33	110.00
Public service enterprises	*10.50*	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	10.50	–	–	–
Cemeteries	*49.93*	–	*164.64*	–
Administration of trust funds	–	–	*1.40*	–
Interest	**369.69**	**220.98**	**241.03**	**132.16**
Loans, general purposes	*369.69*	*220.98*	*241.03*	*132.16*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	–	**200.00**	–	**500.00**
Departmental	–	*200.00*	–	*500.00*
General government	–	–	–	–
Protection of persons and property	–	–	–	–
Health and sanitation	–	–	–	–
Highways	–	200.00	–	500.00
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**3,856.00**	**7,686.42**	**7,200.00**	**4,295.35**
From sinking funds	–	–	–	–
From revenue and other sources	–	*270.00*	*500.00*	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*7,150.00*	*6,700.00*	*3,000.00*
Warrants or orders, previous years	*3,856.00*	*266.42*	–	*1,295.35*
Transfers	–	–	**397.47**	–
To sinking funds from revenue	–	–	–	–
All other	–	–	*397.47*	–
Refunds	–	**59.39**	**26.00**	**108.30**
Agency, trust, and investment	**5,580.48**	**1,775.07**	**2,924.40**	**2,405.12**
Taxes and licenses for State	*915.00*	*977.43*	*1,545.00*	*1,275.00*
Taxes for county	*543.64*	*797.64*	*1,329.40*	*1,063.52*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*4,121.84*	–	*50.00*	*66.60*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$16,741.60	$15,267.78	$22,630.45	$15,590.49
Permanent debt (except from sinking funds)	–	270.00	500.00	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	–	200.00	–	500.00
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	3,856.00	7,416.42	6,700.00	4,295.35
Transfers (except to sinking funds) and refunds	–	59.39	423.47	108.30
Agency, trust, and investment	5,580.48	1,775.07	2,924.40	2,405.12
Total payments	**$26,178.08**	**$24,988.66**	**$33,178.32**	**$22,899.26**
Balance on hand, including funds	*62.53*	*595.12*	*4,379.28*	*3,240.84*
GRAND TOTAL	**$26,240.61**	**$25,583.78**	**$37,557.60**	**$26,140.10**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Westhampton Population 305	Boxborough Population 298	Florida Population 298	Monterey Population 282
REVENUE.	**$15,617.35**	**$18,818.35**	**$21,073.13**	**$13,413.30**
General	**14,671.44**	**17,100.62**	**20,436.13**	**12,635.50**
Taxes	*7,263.92*	*7,035.66*	*17,113.29*	*8,504.33*
Property, poll, and income	7,121.22	6,970.37	16,801.80	8,229.47
Corporation, bank, etc.	142.70	65.29	311.49	274.86
Licenses and permits	–	*3.00*	*44.00*	*126.00*
Fines and forfeits	*68.50*	*18.55*	–	*46.02*
Grants and gifts	*7,339.02*	*10,043.41*	*3,278.84*	*3,959.15*
For expenses	7,339.02	10,043.41	3,258.89	3,959.15
For outlays	–	–	19.95	–
All other	–	–	–	–
Commercial	**945.91**	**1,717.73**	**637.00**	**777.80**
Special assessments	–	*109.98*	–	–
To meet expenses	–	109.98	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*734.49*	*1,122.03*	*637.00*	*653.66*
General government	11.80	86.84	–	–
Protection of persons and property	10.00	544.85	–	6.36
Health and sanitation	145.50	–	–	–
Highways	83.00	–	–	493.80
Charities	–	–	–	–
Soldiers' benefits	48.00	96.00	–	144.00
Schools	436.19	390.54	637.00	–
Libraries	–	3.80	–	9.50
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	*85.41*	–	*51.00*
Interest	*211.42*	*400.31*	–	*73.14*
On sinking funds	–	–	–	–
On trust and investment funds	30.18	235.89	–	39.48
All other	181.24	164.42	–	33.66
NON-REVENUE.	**$1,974.41**	**$11,079.30**	**$15,003.23**	**$6,845.31**
Offsets to outlays	–	**1,000.00**	–	**1,435.78**
Departmental	–	*1,000.00*	–	*1,435.78*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	–	**8,500.00**	**9,639.11**	**3,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*8,500.00*	*8,000.00*	*3,000.00*
Unpaid warrants or orders, current year	–	–	*1,639.11*	–
Premiums	–	–	–	–
Transfers	**104.71**	**4.24**	–	**50.00**
From sinking funds	–	–	–	–
All other	*104.71*	*4.24*	–	*50.00*
Refunds	**19.57**	**32.14**	**125.16**	**38.00**
Agency, trust, and investment	**1,850.13**	**1,542.92**	**5,238.96**	**2,321.53**
Taxes and licenses for State	*1,080.00*	*1,031.43*	*2,938.21*	*1,359.00*
Taxes for county	*652.37*	*443.08*	*2,300.75*	*941.22*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*117.76*	*68.41*	–	*21.31*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$15,617.35	$19,818.35	$21,073.13	$14,849.08
Premiums	–	–	–	–
Municipal indebtedness	–	8,500.00	9,639.11	3,000.00
Transfers and refunds	124.28	36.38	125.16	88.00
Agency, trust, and investment	1,850.13	1,542.92	5,238.96	2,321.53
Total receipts	**$17,591.76**	**$29,897.65**	**$36,076.36**	**$20,258.61**
Balance on hand, including funds	*3,599.62*	*1,745.04*	*11,700.11*	*2,496.30*
GRAND TOTAL	**$21,191.38**	**$31,642.69**	**$47,776.47**	**$22,754.91**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Westhampton Population 305	Boxborough Population 298	Florida Population 298	Monterey Population 282
Maintenance	**$12,405.20**	**$17,966.88**	**$23,135.53**	**$13,041.44**
Departmental	*12,405.20*	*17,811.43*	*23,127.53*	*12,614.09*
General government	683.75	727.44	1,729.77	729.63
Protection of persons and property	253.94	507.06	353.27	144.30
Health and sanitation	266.00	64.95	286.34	757.75
Highways	5,432.81	4,679.78	12,560.01	6,762.38
Charities	22.50	275.57	818.85	19.50
Soldiers' benefits	40.00	60.00	–	26.00
Schools	5,333.55	10,908.54	7,293.96	3,974.87
Libraries	155.93	316.16	–	134.91
Recreation	97.13	–	–	25.00
Pensions	–	–	–	–
Unclassified	119.59	271.93	85.33	39.75
Public service enterprises	–	*1.74*	–	*4.40*
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	1.74	–	4.40
Cemeteries	–	*153.71*	*8.00*	*422.95*
Administration of trust funds	–	–	–	–
Interest	–	**380.00**	–	**178.06**
Loans, general purposes	–	*380.00*	–	*178.06*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**516.25**	**1,500.00**	**1,743.90**	**2,828.80**
Departmental	*516.25*	*1,500.00*	*1,743.90*	*2,828.80*
General government	355.00	–	1,604.07	–
Protection of persons and property	–	–	139.83	–
Health and sanitation	–	–	–	–
Highways	161.25	1,500.00	–	1,936.50
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	892.30
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	–	**8,000.00**	–	**3,200.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	–	–	*200.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*8,000.00*	–	*3,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**104.71**	**4.24**	–	**50.00**
To sinking funds from revenue	–	–	–	–
All other	*104.71*	*4.24*	–	*50.00*
Refunds	**19.57**	**32.14**	**125.16**	**38.00**
Agency, trust, and investment	**1,775.60**	**1,542.92**	**5,238.96**	**2,411.01**
Taxes and licenses for State	*1,080.00*	*1,031.43*	*2,938.21*	*1,359.00*
Taxes for county	*652.37*	*443.08*	*2,300.75*	*941.22*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*43.23*	*68.41*	–	*110.79*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$12,405.20	$18,346.88	$23,135.53	$13,219.50
Permanent debt (except from sinking funds)	–	–	–	200.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	516.25	1,500.00	1,743.90	2,828.80
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	–	8,000.00	–	3,000.00
Transfers (except to sinking funds) and refunds	124.28	36.38	125.16	88.00
Agency, trust, and investment	1,775.60	1,542.92	5,238.96	2,411.01
Total payments	**$14,821.33**	**$29,426.18**	**$30,243.55**	**$21,747.31**
Balance on hand, including funds	*6,370.05*	*2,216.51*	*17,532.92*	*1,007.60*
GRAND TOTAL	**$21,191.38**	**$31,642.69**	**$47,776.47**	**$22,754.91**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Middlefield Population 280	Tyringham Population 267	Alford Population 248	Mashpee Population 242
REVENUE.	**$14,844.65**	**$12,209.29**	**$9,467.59**	**$19,836.16**
General	**13,736.54**	**11,940.14**	**9,367.24**	**17,373.28**
Taxes	*7,133.25*	*8,719.70*	*5,429.83*	*13,564.29*
Property, poll, and income	7,036.71	8,646.06	5,334.14	13,187.23
Corporation, bank, etc.	96.54	73.64	95.69	377.06
Licenses and permits	–	*2.00*	*3.00*	*13.00*
Fines and forfeits	–	*25.00*	–	–
Grants and gifts	*6,603.29*	*3,193.44*	*3,934.41*	*3,795.99*
For expenses	6,403.29	3,193.44	3,934.41	3,795.99
For outlays	200.00	–	–	–
All other	–	–	–	–
Commercial	**1,108.11**	**269.15**	**100.35**	**2,462.88**
Special assessments	–	–	–	*134.75*
To meet expenses	–	–	–	134.75
To meet outlays	–	–	–	–
Privileges	–	–	–	*125.00*
Departmental	*973.73*	*131.24*	*5.56*	*2,149.36*
General government	44.00	24.00	–	38.50
Protection of persons and property	24.44	2.82	5.00	1,930.86
Health and sanitation	–	–	–	–
Highways	–	3.00	–	–
Charities	–	–	–	–
Soldiers' benefits	–	–	–	180.00
Schools	905.29	80.00	–	–
Libraries	–	21.42	.56	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	*16.50*	*53.25*	–
Interest	*134.38*	*121.41*	*41.54*	*53.77*
On sinking funds	–	–	–	–
On trust and investment funds	85.98	–	22.34	–
All other	48.40	121.41	19.20	53.77
NON-REVENUE.	**$4,630.02**	**$11,712.13**	**$4,579.74**	**$22,362.46**
Offsets to outlays	–	**2,000.00**	**1,000.00**	**1,000.00**
Departmental	–	*2,000.00*	*1,000.00*	*1,000.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**3,000.00**	**7,500.00**	**1,907.00**	**18,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*3,000.00*	*7,500.00*	*1,500.00*	*18,000.00*
Unpaid warrants or orders, current year	–	–	*407.00*	–
Premiums	–	–	–	–
Transfers	–	–	–	–
From sinking funds	–	–	–	–
All other	–	–	–	–
Refunds	–	**49.75**	–	**577.25**
Agency, trust, and investment	**1,630.02**	**2,162.38**	**1,672.74**	**2,785.21**
Taxes and licenses for State	*942.00*	*1,209.24*	*824.03*	*1,302.00*
Taxes for county	*652.37*	*836.64*	*522.90*	*1,483.21*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*35.65*	*116.50*	*325.81*	–
All other		–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$14,844.65	$14,209.29	$10,467.59	$20,836.16
Premiums	–	–	–	–
Municipal indebtedness	3,000.00	7,500.00	1,907.00	18,000.00
Transfers and refunds	–	49.75	–	577.25
Agency, trust, and investment	1,630.02	2,162.38	1,672.74	2,785.21
Total receipts	**$19,474.67**	**$23,921.42**	**$14,047.33**	**$42,198.62**
Balance on hand, including funds	*1,695.18*	*560.93*	*278.26*	*3,887.99*
GRAND TOTAL	**$21,169.85**	**$24,482.35**	**$14,325.59**	**$46,086.61**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Middlefield Population 280	Tyringham Population 267	Alford Population 248	Mashpee Population 242
Maintenance	**$12,891.69**	**$10,102.44**	**$8,390.03**	**$20,162.09**
Departmental	*12,844.19*	*10,062.94*	*8,314.44*	*20,102.28*
General government	466.35	537.39	475.49	4,094.61
Protection of persons and property	71.92	75.15	–	3,736.55
Health and sanitation	166.40	95.00	161.00	210.29
Highways	4,605.38	5,145.48	2,966.75	6,102.35
Charities	301.79	–	269.79	278.86
Soldiers' benefits	–	–	–	144.00
Schools	6,954.03	3,902.52	4,329.71	5,124.38
Libraries	107.34	172.80	64.75	65.00
Recreation	–	–	–	–
Pensions	–	–	–	–
Unclassified	170.98	134.60	46.95	346.24
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*47.50*	*39.50*	*75.59*	*59.81*
Administration of trust funds	–	–	–	–
Interest	**482.63**	**281.20**	**46.44**	**760.50**
Loans, general purposes	*482.63*	*281.20*	*46.44*	*760.50*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**75.00**	**3,003.83**	**2,050.00**	**3,810.08**
Departmental	*75.00*	*3,003.83*	*2,050.00*	*3,810.08*
General government	75.00	–	–	–
Protection of persons and property	–	–	–	–
Health and sanitation	–	–	–	–
Highways	–	3,003.83	1,650.00	3,810.08
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	–
Recreation	–	–	400.00	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**5,000.00**	**7,500.00**	**1,819.82**	**17,900.00**
From sinking funds	–	–	–	–
From revenue and other sources	*2,000.00*	–	–	*400.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*3,000.00*	*7,500.00*	*1,600.00*	*17,500.00*
Warrants or orders, previous years	–	–	*219.82*	–
Transfers	–	–	–	–
To sinking funds from revenue	–	–	–	–
All other	–	–	–	–
Refunds	–	**49.75**	–	**577.25**
Agency, trust, and investment	**1,716.00**	**2,162.38**	**1,672.74**	**2,785.21**
Taxes and licenses for State	*942.00*	*1,209.24*	*824.03*	*1,302.00*
Taxes for county	*652.37*	*836.64*	*522.90*	*1,483.21*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*121.63*	*116.50*	*325.81*	–
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$13,374.32	$10,383.64	$8,436.47	$20,922.59
Permanent debt (except from sinking funds)	2,000.00	–	–	400.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	75.00	3,003.83	2,050.00	3,810.08
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	3,000.00	7,500.00	1,819.82	17,500.00
Transfers (except to sinking funds) and refunds	–	49.75	–	577.25
Agency, trust, and investment	1,716.00	2,162.38	1,672.74	2,785.21
Total payments	**$20,165.32**	**$23,099.60**	**$13,979.03**	**$45,995.13**
Balance on hand, including funds	*1,004.53*	*1,382.75*	*346.56*	*91.48*
GRAND TOTAL	**$21,169.85**	**$24,482.35**	**$14,325.59**	**$46,086.61**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Shutesbury POPULATION 242	Chilmark POPULATION 240	Washington POPULATION 240	Prescott POPULATION 236
REVENUE.	**$12,413.79**	**$9,145.22**	**$12,823.07**	**$10,347.54**
General	**12,019.21**	**8,908.98**	**12,512.85**	**9,671.97**
Taxes	*6,178.58*	*8,127.26*	*6,018.20*	*5,152.95*
Property, poll, and income	5,939.14	8,044.29	5,979.08	5,094.75
Corporation, bank, etc.	239.44	82.97	39.12	58.20
Licenses and permits	*1.00*	*33.00*	*6.00*	–
Fines and forfeits	–	–	*35.00*	–
Grants and gifts	*5,839.63*	*748.72*	*6,453.65*	*4,519.02*
For expenses	5,839.63	748.72	6,412.40	4,519.02
For outlays	–	–	41.25	–
All other	–	–	–	–
Commercial	**394.58**	**236.24**	**310.22**	**675.57**
Special assessments	–	–	–	–
To meet expenses	–	–	–	–
To meet outlays	–	–	–	–
Privileges	–	*62.50*	–	–
Departmental	*264.81*	*100.77*	*272.63*	*572.98*
General government	–	72.00	17.50	–
Protection of persons and property	55.06	–	205.13	71.87
Health and sanitation	–	–	–	–
Highways	19.75	3.00	–	.50
Charities	–	–	50.00	130.00
Soldiers' benefits	72.00	–	–	210.00
Schools	–	–	–	140.33
Libraries	–	24.77	–	20.28
Recreation	–	–	–	–
Unclassified	118.00	1.00	–	–
Public service enterprises	*1.50*	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	1.50	–	–	–
Cemeteries	–	–	–	*39.25*
Interest	*128.27*	*72.97*	*37.59*	*63.34*
On sinking funds	–	–	–	–
On trust and investment funds	–	37.72	–	47.52
All other	128.27	35.25	37.59	15.82
NON-REVENUE.	**$3,430.17**	**$8,384.11**	**$7,568.91**	**$5,872.51**
Offsets to outlays	**1,000.00**	**674.94**	**2,000.00**	**1,798.04**
Departmental	*1,000.00*	*674.94*	*2,000.00*	*1,798.04*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	–	**5,420.41**	**4,000.00**	**2,500.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*5,420.41*	*4,000.00*	*2,500.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**476.25**	–	–	–
From sinking funds	–	–	–	–
All other	*476.25*	–	–	–
Refunds	**18.50**	**30.00**	**9.00**	**87.83**
Agency, trust, and investment	**1,935.42**	**2,258.76**	**1,559.91**	**1,486.64**
Taxes and licenses for State	*1,004.84*	*1,241.16*	*932.43*	*843.00*
Taxes for county	*930.58*	*1,017.60*	*627.48*	*543.64*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	–	–	–	*100.00*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$13,413.79	$9,820.16	$14,823.07	$12,145.58
Premiums	–	–	–	–
Municipal indebtedness	–	5,420.41	4,000.00	2,500.00
Transfers and refunds	494.75	30.00	9.00	87.83
Agency, trust, and investment	1,935.42	2,258.76	1,559.91	1,486.64
Total receipts	**$15,843.96**	**$17,529.33**	**$20,391.98**	**$16,220.05**
Balance on hand, including funds	*5,491.79*	*821.97*	*2,851.55*	*1,199.48*
GRAND TOTAL	**$21,335.75**	**$18,351.30**	**$23,243.53**	**$17,419.53**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Shutesbury Population 242	Chilmark Population 240	Washington Population 240	Prescott Population 236
Maintenance	**$12,103.90**	**$7,283.59**	**$12,445.34**	**$11,828.44**
Departmental	*12,054.26*	*7,096.49*	*12,365.39*	*11,786.69*
General government	831.37	779.96	811.48	464.83
Protection of persons and property	248.14	65.36	56.70	257.80
Health and sanitation	259.62	119.25	167.29	246.00
Highways	4,717.14	1,223.96	6,075.56	4,869.20
Charities	–	12.00	80.75	170.61
Soldiers' benefits	72.00	–	–	465.19
Schools	5,432.30	4,595.63	5,101.65	5,087.92
Libraries	102.57	172.46	–	99.89
Recreation	12.00	–	–	–
Pensions	–	–	–	–
Unclassified	379.12	127.87	71.96	125.25
Public service enterprises	*1.24*	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	1.24	–	–	–
Cemeteries	*48.40*	*187.10*	*79.95*	*41.75*
Administration of trust funds	–	–	–	–
Interest	–	**400.04**	**79.33**	**87.50**
Loans, general purposes	–	*400.04*	*79.33*	*87.50*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**2,754.38**	**1,002.62**	**3,104.48**	**1,198.64**
Departmental	*2,754.38*	*1,002.62*	*3,104.48*	*1,198.64*
General government	–	–	–	–
Protection of persons and property	111.88	–	82.50	–
Health and sanitation	–	–	–	–
Highways	2,642.50	1,002.62	3,021.98	1,198.64
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	–	**6,620.41**	**4,000.00**	**2,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	*1,200.00*	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*5,420.41*	*4,000.00*	*2,500.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**476.25**		–	–
To sinking funds from revenue	–	–	–	–
All other	*476.25*	–	–	–
Refunds	**18.50**	**30.00**	**9.00**	**87.83**
Agency, trust, and investment	**1,935.42**	**2,296.48**	**1,559.91**	**1,489.16**
Taxes and licenses for State	*1,004.84*	*1,241.16*	*932.43*	*843.00*
Taxes for county	*930.58*	*1,017.60*	*627.48*	*543.64*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	–	*37.72*	–	*102.52*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$12,103.90	$7,683.63	$12,524.67	$11,915.94
Permanent debt (except from sinking funds)	–	1,200.00	–	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	2,754.38	1,002.62	3,104.48	1,198.64
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	–	5,420.41	4,000.00	2,500.00
Transfers (except to sinking funds) and refunds	494.75	30.00	9.00	87.83
Agency, trust, and investment	1,935.42	2,296.48	1,559.91	1,489.16
Total payments	**$17,288.45**	**$17,633.14**	**$21,198.06**	**$17,191.57**
Balance on hand, including funds	*4,047.30*	*718.16*	*2,045.47*	*227.96*
GRAND TOTAL	**$21,335.75**	**$18,351.30**	**$23,243.53**	**$17,419.53**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Montgomery POPULATION 229	Goshen POPULATION 224	Tolland POPULATION 192	Monroe POPULATION 173
REVENUE.	**$9,772.51**	**$18,945.34**	**$10,021.97**	**$7,297.53**
General	**8,481.79**	**14,839.66**	**9,941.88**	**7,139.51**
Taxes	*4,006.89*	*9,117.76*	*6,239.87*	*5,070.53*
Property, poll, and income	3,953.09	8,830.16	5,974.45	3,409.96
Corporation, bank, etc.	53.80	287.60	265.42	1,660.57
Licenses and permits	–	*4.00*	*3.00*	*9.00*
Fines and forfeits	–	*33.00*	–	*450.00*
Grants and gifts	*4,474.90*	*5,684.90*	*3,699.01*	*1,609.98*
For expenses	4,474.90	5,684.90	3,679.51	1,609.98
For outlays	–	–	19.50	–
All other	–	–	–	–
Commercial	**1,290.72**	**4,105.68**	**80.09**	**158.02**
Special assessments	–	–	–	–
To meet expenses	–	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*456.23*	*1,749.41*	*47.00*	*158.02*
General government	13.00	236.25	17.00	–
Protection of persons and property	2.50	–	–	6.88
Health and sanitation	–	–	–	–
Highways	2.60	–	–	–
Charities	–	543.50	30.00	–
Soldiers' benefits	44.00	148.50	–	–
Schools	390.73	458.31	–	135.00
Libraries	–	–	–	5.10
Recreation	–	–	–	–
Unclassified	3.40	362.85	–	11.04
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	*19.44*	–	–
Interest	*834.49*	*2,336.83*	*33.09*	–
On sinking funds	–	–	–	–
On trust and investment funds	800.00	2,278.28	2.61	–
All other	34.49	58.55	30.48	–
NON-REVENUE.	**$1,992.18**	**$13,607.15**	**$2,611.98**	**$2,538.11**
Offsets to outlays	–	**411.70**	**1,400.00**	–
Departmental	–	*411.70*	*1,400.00*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**1,000.00**	**10,002.92**	–	–
Loans, general purposes	–	*2,500.00*	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*1,000.00*	*6,500.00*	–	–
Unpaid warrants or orders, current year	–	*1,002.92*	–	–
Premiums	–	–	–	–
Transfers	**49.08**	**479.67**	–	–
From sinking funds	–	–	–	–
All other	*49.08*	*479.67*	–	–
Refunds	**25.00**	**43.62**	–	–
Agency trust, and investment	**918.10**	**2,669.24**	**1,211.98**	**2,538.11**
Taxesand licenses for State	*654.65*	*930.00*	*890.43*	*1,341.65*
Taxes, for county	*214.37*	*652.37*	*321.55*	*1,196.46*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*49.08*	*1,086.87*	–	–
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$9,772.51	$19,357.04	$11,421.97	$7,297.53
Premiums	–	–	–	–
Municipal indebtedness	1,000.00	10,002.92	–	–
Transfers and refunds	74.08	523.29	–	–
Agency, trust, and investment	918.10	2,669.24	1,211.98	2,538.11
Total receipts	**$11,764.69**	**$32,552.49**	**$12,633.95**	**$9,835.64**
Balance on hand, including funds	*233.03*	*1,525.58*	*493.28*	*10,257.86*
GRAND TOTAL	**$11,997.72**	**$34,078.07**	**$13,127.23**	**$20,093.50**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Montgomery Population 229	Goshen Population 224	Tolland Population 192	Monroe Population 173
Maintenance	**$9,859.63**	**$14,844.19**	**$9,734.47**	**$13,920.27**
Departmental	*9,836.13*	*14,767.37*	*9,722.47*	*13,920.27*
General government	1,082.87	615.27	621.51	605.77
Protection of persons and property	169.05	136.68	346.16	118.44
Health and sanitation	196.61	257.50	195.10	247.75
Highways	3,941.17	4,403.10	5,739.83	9,102.02
Charities	136.47	897.50	120.90	–
Soldiers' benefits	–	96.00	–	–
Schools	4,071.89	6,709.08	2,562.64	3,604.54
Libraries	29.88	89.81	51.87	55.95
Recreation	–	–	–	–
Pensions	–	–	–	–
Unclassified	208.19	1,562.43	84.46	185.80
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*23.50*	*76.82*	*12.00*	–
Administration of trust funds	–	–	–	–
Interest	**31.50**	**563.00**	–	–
Loans, general purposes	*31.50*	*563.00*	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	–	**6,093.36**	**1,947.15**	–
Departmental	–	*6,093.36*	*1,947.15*	–
General government	–	288.79	–	–
Protection of persons and property	–	–	39.00	–
Health and sanitation	–	–	–	–
Highways	–	700.00	1,908.15	–
Charities	–	537.50	–	–
Schools	–	4,567.07	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**1,130.00**	**8,264.38**	–	–
From sinking funds	–	–	–	–
From revenue and other sources	*130.00*	*500.00*	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*1,000.00*	*5,000.00*	–	–
Warrants or orders, previous years	–	*2,764.38*	–	–
Transfers	**49.08**	**479.67**	–	–
To sinking funds from revenue	–	–	–	–
All other	*49.08*	*479.67*	–	–
Refunds	**25.00**	**43.62**	–	–
Agency, trust, and investment	**869.02**	**1,866.40**	**1,214.59**	**2,538.11**
Taxes and licenses for State	*654.65*	*930.00*	*890.43*	*1,341.65*
Taxes for county	*214.37*	*652.37*	*321.55*	*1,196.46*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	–	*284.03*	*2.61*	–
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$9,891.13	$15,407.19	$9,734.47	$13,920.27
Permanent debt (except from sinking funds)	130.00	500.00	–	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	–	6,093.36	1,947.15	–
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	1,000.00	7,764.38	–	–
Transfers (except to sinking funds) and refunds	74.08	523.29	–	–
Agency, trust, and investment	869.02	1,866.40	1,214.59	2,538.11
Total payments	**$11,964.23**	**$32,154.62**	**$12,896.21**	**$16,458.38**
Balance on hand, including funds	*33.49*	*1,923.45*	*231.02*	*3,635.12*
GRAND TOTAL	**$11,997.72**	**$34,078.07**	**$13,127.23**	**$20,093.50**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Holland POPULATION 153	Peru POPULATION 149	Gay Head POPULATION 144	Gosnold POPULATION 131
REVENUE.	**$9,712.56**	**$9,780.21**	**$3,497.90**	**$9,407.68**
General	**9,165.32**	**9,673.17**	**2,781.90**	**8,819.32**
Taxes	*4,883.37*	*4,685.33*	*971.43*	*8,636.04*
Property, poll and income	4,647.17	4,488.70	961.42	8,505.18
Corporation, bank, etc.	236.20	196.63	10.01	129.86
Licenses and permits	–	–	*34.00*	*23.00*
Fines and forfeits	*213.47*	*200.00*	*51.68*	–
Grants and gifts	*4,068.48*	*4,787.84*	*1,724.79*	*161.28*
For expenses	4,000.39	4,787.84	1,724.79	161.28
For outlays	68.09	–	–	–
All other	–	–	–	–
Commercial	**547.24**	**107.04**	**716.00**	**588.36**
Special assessments	–	–	–	–
To meet expenses	–	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	*700.00*	–
Departmental	*380.49*	*32.00*	*16.00*	*1.50*
General government	2.10	–	16.00	–
Protection of persons and property	34.27	–	–	1.50
Health and sanitation	–	–	–	–
Highways	–	–	–	–
Charities	–	–	–	–
Soldiers' benefits	216.00	32.00	–	–
Schools	21.91	–	–	–
Libraries	2.30	–	–	–
Recreation	–	–	–	–
Unclassified	103.91	–	–	–
Public service enterprises	–	–	–	*530.51*
Electric light	–	–	–	–
Water	–	–	–	247.51
All other	–	–	–	283.00
Cemeteries	*51.20*	–	–	–
Interest	*115.55*	*75.04*	–	*56.35*
On sinking funds	–	–	–	–
On trust and investment funds	13.88	–	–	–
All other	101.67	75.04	–	56.35
NON-REVENUE.	**$2,508.17**	**$4,021.32**	**$1,045.62**	**$3,827.92**
Offsets to outlays	–	**1,000.00**	–	–
Departmental	–	*1,000.00*	–	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**1,500.00**	**2,000.00**	**600.00**	–
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*1,500.00*	*2,000.00*	*600.00*	–
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**97.22**	–	–	–
From sinking funds	–	–	–	–
All other	*97.22*	–	–	–
Refunds	**118.60**	–	**60.00**	**4.84**
Agency, trust, and investment	**792.35**	**1,021.32**	**385.62**	**3,823.08**
Taxes and licenses for State	*486.00*	*603.00*	*258.41*	*1,914.08*
Taxes for county	*160.77*	*418.32*	*127.21*	*1,909.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*145.58*	–	–	–
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$9,712.56	$10,780.21	$3,497.90	$9,407.68
Premiums	–	–	–	–
Municipal indebtedness	1,500.00	2,000.00	600.00	–
Transfers and refunds	215.82	–	60.00	4.84
Agency, trust, and investment	792.35	1,021.32	385.62	3,823.08
Total receipts	**$12,220.73**	**$13,801.53**	**$4,543.52**	**$13,235.60**
Balance on hand, including funds	*1,139.69*	*239.24*	*801.92*	*4,155.12*
GRAND TOTAL	**$13,360.42**	**$14,040.77**	**$5,345.44**	**$17,390.72**

Graded According to Population of 1920 — Continued.

PAYMENTS.	Holland Population 153	Peru Population 149	Gay Head Population 144	Gosnold Population 131
Maintenance	**$9,106.83**	**$8,299.60**	**$4,057.11**	**$6,480.91**
Departmental	*9,055.63*	*8,299.60*	*4,057.11*	*4,507.33*
General government	554.80	458.46	374.98	1,598.81
Protection of persons and property	188.80	5.00	–	180.61
Health and sanitation	119.13	25.00	16.00	150.50
Highways	3,020.80	4,119.27	156.70	313.79
Charities	115.08	–	260.00	–
Soldiers' benefits	144.00	–	–	–
Schools	4,658.59	3,613.16	3,173.43	1,986.43
Libraries	125.88	–	–	196.60
Recreation	–	–	–	–
Pensions	–	–	–	–
Unclassified	128.55	78.71	76.00	80.59
Public service enterprises	–	–	–	*1,867.58*
Electric light	–	–	–	–
Water	–	–	–	1,629.61
All other	–	–	–	237.97
Cemeteries	*51.20*	–	–	*106.00*
Administration of trust funds	–	–	–	–
Interest	**37.50**	**80.00**	**19.04**	**112.50**
Loans, general purposes	*37.50*	*80.00*	*19.04*	–
Loans, public service enterprises	–	–	–	*112.50*
Loans, cemeteries	–	–	–	–
Outlays	**50.00**	**1,527.20**	–	**681.50**
Departmental	*50.00*	*1,527.20*	–	*65.00*
General government	50.00	–	–	65.00
Protection of persons and property	–	–	–	–
Health and sanitation	–	–	–	–
Highways	–	1,527.20	–	–
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	*616.50*
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	616.50
Cemeteries	–	–	–	–
Municipal indebtedness	**1,500.00**	**3,000.00**	**600.00**	**1,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	–	–	*1,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*1,500.00*	*3,000.00*	*600.00*	–
Warrant or orders, previous years	–	–	–	–
Transfers	**97.22**	–	–	–
To sinking funds from revenue	–	–	–	–
All other	*97.22*	–	–	–
Refunds	**118.60**	–	**60.00**	**4.84**
Agency, trust, and investment	**698.71**	**1,021.32**	**385.62**	**3,823.08**
Taxes and licenses for State	*486.00*	*603.00*	*258.41*	*1,914.08*
Taxes for county	*160.77*	*418.32*	*127.21*	*1,909.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*51.94*	–	–	–
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$9,144.33	$8,379.60	$4,076.15	$6,593.41
Permanent debt (except from sinking funds)	–	–	–	1,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	50.00	1,527.20	–	681.50
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	1,500.00	3,000.00	600.00	–
Transfers (except to sinking funds) and refunds	215.82	–	60.00	4.84
Agency, trust, and investment	698.71	1,021.32	385.62	3,823.08
Total payments	**$11,608.86**	**$13,928.12**	**$5,121.77**	**$12,102.83**
Balance on hand, including funds	*1,751.56*	*112.65*	*223.67*	*5,287.89*
GRAND TOTAL	**$13,360.42**	**$14,040.77**	**$5,345.44**	**$17,390.72**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	New Ashford POPULATION 116	Mount Washington POPULATION 73
REVENUE.	**$3,387.25**	**$5,109.99**
General	**3,215.14**	**5,102.49**
Taxes	*1,786.60*	*2,313.38*
Property, poll, and income	1,760.83	2,792.01
Corporation, bank, etc.	25.77	21.37
Licenses and permits	–	–
Fines and forfeits	–	–
Grants and gifts	*1,428.54*	*2,289.11*
For expenses	1,428.54	2,289.11
For outlays	–	–
All other	–	–
Commercial	**172.11**	**7.50**
Special assessments	–	–
To meet expenses	–	–
To meet outlays	–	–
Privileges	–	–
Departmental	*172.11*	*3.00*
General government	–	3.00
Protection of persons and property	–	–
Health and sanitation	–	–
Highways	–	–
Charities	–	–
Soldiers' benefits	54.00	–
Schools	118.11	–
Libraries	–	–
Recreation	–	–
Unclassified	–	–
Public service enterprises	–	–
Electric light	–	–
Water	–	–
All other	–	–
Cemeteries	–	–
Interest	–	*4.50*
On sinking funds	–	–
On trust and investment funds	–	4.50
All other	–	–
NON-REVENUE.	**$1,470.97**	**$1,746.51**
Offsets to outlays	–	**1,000.00**
Departmental	–	*1,000.00*
Public service enterprises	–	–
Cemeteries	–	–
Municipal indebtedness	**929.00**	–
Loans, general purposes	–	–
Loans, public service enterprises	–	–
Loans, cemeteries	–	–
Bonds refunded, current year	–	–
Temporary loans (including revenue loans)	*800.00*	–
Unpaid warrants or orders, current year	*129.00*	–
Premiums	–	–
Transfers	–	–
From sinking funds	–	–
All other	–	–
Refunds	**11.46**	–
Agency, trust, and investment	**530.51**	**746.51**
Taxes and licenses for State	*321.00*	*432.77*
Taxes for county	*209.51*	*313.74*
Reimbursements for grade crossings	–	–
Sinking and other permanent funds	–	–
All other	–	–
RECAPITULATION.		
Revenue and offsets to outlays	$3,387.25	$6,109.99
Premiums	–	–
Municipal indebtedness	929.00	–
Transfers and refunds	11.46	–
Agency, trust, and investment	530.51	746.51
Total receipts	**$4,858.22**	**$6,856.50**
Balance on hand, including funds	*124.11*	*1,941.05*
GRAND TOTAL	**$4,982.33**	**$8,797.55**

Graded According to Population of 1920 — Continued.

PAYMENTS.	New Ashford Population 116	Mount Washington Population 73
Maintenance	**$3,467.27**	**$5,162.59**
Departmental	*3,467.27*	*5,147.59*
General government	419.52	599.00
Protection of persons and property	16.50	–
Health and sanitation	66.00	10.00
Highways	1,486.68	2,750.59
Charities	–	–
Soldiers' benefits	–	–
Schools	1,419.77	1,755.99
Libraries	10.00	–
Recreation	–	–
Pensions	–	–
Unclassified	48.80	32.01
Public service enterprises	–	–
Electric light	–	–
Water	–	–
All other	–	–
Cemeteries	–	*15.00*
Administration of trust funds	–	–
Interest	**30.60**	–
Loans, general purposes	*30.60*	–
Loans, public service enterprises	–	–
Loans, cemeteries	–	–
Outlays	–	**1,499.75**
Departmental	–	*1,499.75*
General government	–	–
Protection of persons and property	–	–
Health and sanitation	–	–
Highways	–	1,499.75
Charities	–	–
Schools	–	–
Libraries	–	–
Recreation	–	–
Unclassified	–	–
Public service enterprises	–	–
Electric light	–	–
Water	–	–
All other	–	–
Cemeteries	–	–
Municipal indebtedness	**915.68**	–
From sinking funds	–	–
From revenue and other sources	*100.00*	–
Bonds refunded, current year	–	–
Temporary loans (including revenue loans)	*550.00*	–
Warrants or orders, previous years	*265.68*	–
Transfers	–	–
To sinking funds from revenue	–	–
All other	–	–
Refunds	**11.46**	–
Agency, trust, and investment	**530.51**	**746.51**
Taxes and licenses for State	*321.00*	*432.77*
Taxes for county	*209.51*	*313.74*
Expenditures for grade crossings	–	–
Sinking and other permanent funds	–	–
All other	–	–

RECAPITULATION.

Maintenance and interest	$3,497.87	$5,162.59
Permanent debt (except from sinking funds)	100.00	–
Sinking fund requirements from revenue	–	–
Outlays	–	1,499.75
Permanent debt from sinking funds	–	–
Bonds refunded, current year	–	–
Temporary loans	815.68	–
Transfers (except to sinking funds) and refunds	11.46	–
Agency, trust, and investment	530.51	746.51
Total payments	**$4,955.52**	**$7,408.85**
Balance on hand, including funds	*26.81*	*1,388.70*
GRAND TOTAL	**$4,982.33**	**$8,797.55**

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (242 TOWNS).	POPULATION 386,967
REVENUE.	**$18,227,114.76**
General	**16,072,237.75**
Taxes	*14,473,342.53*
Property, poll, and income	13,629,821.80
Corporation, bank, etc.	843,520.73
Licenses and permits	*33,280.29*
Fines and forfeits	*46,749.38*
Grants and gifts	*1,518,451.64*
For expenses	1,410,698.74
For outlays	107,752.90
All other	*413.91*
Commercial	**2,154,877.01**
Special assessments	*62,029.46*
To meet expenses	51,269.16
To meet outlays	10,760.30
Privileges	*11,194.79*
Departmental	[1] *731,917.54*
General government	62,980.08
Protection of persons and property	61,539.20
Health and sanitation	17,595.62
Highways	63,953.85
Charities	237,787.47
Soldiers' benefits	79,454.07
Schools	175,825.55
Libraries	8,549.11
Recreation	4,116.63
Unclassified	[1] 20,115.96
Public service enterprises	*881,933.39*
Electric light	361,968.42
Water	513,620.78
All other	6,344.19
Cemeteries	*73,974.94*
Interest	*398,826.89*
On sinking funds	11,734.22
On trust and investment funds	151,820.40
All other	230,272.27
NON-REVENUE.	**$14,469,941.83**
Offsets to outlays	**926,643.45**
Departmental	*896,257.59*
Public service enterprises	*29,735.86*
Cemeteries	*650.00*
Municipal indebtedness	**10,400,615.67**
Loans, general purposes	*1,251,450.00*
Loans, public service enterprises	*158,225.00*
Loans, cemeteries	—
Bonds refunded, current year	—
Temporary loans (including revenue loans)	*8,967,145.80*
Unpaid warrants or orders, current year	*21,181.95*
Premiums	*2,612.92*
Transfers	**238,103.84**
From sinking funds	*56,205.67*
All other	*181,898.17*
Refunds	**96,153.01**
Agency, trust, and investment	**2,808,425.86**
Taxes and licenses for State	*1,431,608.21*
Taxes for county	*874,293.52*
Reimbursements for grade crossings	—
Sinking and other permanent funds	*483,233.51*
All other	*19,290.62*

RECAPITULATION.

Revenue and offsets to outlays	$19,153,758.21
Premiums	2,612.92
Municipal indebtedness	10,398,002.75
Transfers and refunds	334,256.85
Agency, trust, and investment	2,808,425.86
Total receipts	**$32,697,056.59**
Balance on hand, including funds	*2,968,160.08*
GRAND TOTAL	**$35,665,216.67**

[1] Includes $741.91 from administration of trust funds.

Graded According to Population of 1920 — Concluded.

AGGREGATE PAYMENTS (242 TOWNS).	Population 386,967
Maintenance	**$14,812,069.39**
Departmental	*14,048,704.09*
General government	1,007,271.49
Protection of persons and property	1,111,379.14
Health and sanitation	479,321.48
Highways	3,558,817.53
Charities	828,167.40
Soldiers' benefits	106,772.45
Schools	6,375,580.97
Libraries	244,665.07
Recreation	87,116.81
Pensions	2,773.08
Unclassified	246,838.67
Public service enterprises	*625,447.42*
Electric light	271,436.13
Water	348,655.51
All other	5,355.78
Cemeteries	*135,848.09*
Administration of trust funds	*2,069.79*
Interest	**563,553.06**
Loans, general purposes	*467,152.10*
Loans, public service enterprises	*96,369.46*
Loans, cemeteries	*31.50*
Outlays	**3,974,986.37**
Departmental	*3,619,749.73*
General government	111,336.86
Protection of persons and property	300,195.03
Health and sanitation	103,575.17
Highways	2,084,278.97
Charities	18,037.49
Schools	909,111.79
Libraries	39,879.34
Recreation	20,350.33
Unclassified	32,984.75
Public service enterprises	*346,225.73*
Electric light	97,176.78
Water	248,432.45
All other	616.50
Cemeteries	*9,010.91*
Municipal indebtedness	**10,104,366.87**
From sinking funds	*[1] 56,205.67*
From revenue and other sources	*[2] 986,022.70*
Bonds refunded, current year	–
Temporary loans (including revenue loans)	*9,033,138.21*
Warrants or orders, previous years	*29,000.29*
Transfers	**238,103.84**
To sinking funds from revenue	*6,126.25*
All other	*231,977.59*
Refunds	**96,153.01**
Agency, trust, and investment	**2,771,492.62**
Taxes and licenses for State	*1,431,608.21*
Taxes for county	*874,293.52*
Expenditures for grade crossings	–
Sinking and other permanent funds	*446,305.27*
All other	*19,285.62*

RECAPITULATION.

Maintenance and interest	$15,375,622.45
Permanent debt (except from sinking funds)	[2] 986,022.70
Sinking fund requirements from revenue	6,126.25
Outlays	3,974,986.37
Permanent debt from sinking funds	[1] 56,205.67
Bonds refunded, current year	–
Temporary loans	9,062,138.50
Transfers (except to sinking funds) and refunds	328,130.60
Agency, trust, and investment	2,771,492.62
Total payments	**$32,560,725.16**
Balance on hand, including funds	*3,104,491.51*
GRAND TOTAL	**$35,665,216.67**

[1] Includes serial payments amounting to $1,505.67.

[2] Includes $7,250 paid from investment funds; $4,960 paid to counties for debt incurred for bridge purposes; $4,000 paid from reimbursements from county for highway construction; $500 paid from proceeds of sale of electric light plant.

DIVISION B

INDEBTEDNESS

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1923.*

TOWNS. Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	Temporary Loans (Revenue)	Warrants or Orders
Barnstable	$64,000.00	$64,000.00	–	–	–	–	–
Monson	4,000.00	4,000.00	–	–	–	–	–
Randolph	97,600.00	47,600.00	–	$10,000.00	–	$40,000.00	–
Tewksbury	56,000.00	26,000.00	–	–	–	30,000.00	–
Wareham	108,100.00	108,100.00	–	–	–	–	–
Blackstone	115,000.00	40,000.00	–	–	–	75,000.00	–
Provincetown	64,000.00	9,000.00	–	25,000.00	–	30,000.00	–
Foxborough	51,500.00	11,500.00	–	–	–	40,000.00	–
Lee	106,050.00	66,050.00	–	–	–	40,000.00	–
Templeton	146,033.33	106,000.00	–	10,033.33	–	30,000.00	–
Auburn	75,450.00	30,100.00	–	–	$350.00	45,000.00	–
Rockport	72,900.00	32,900.00	–	20,000.00	–	20,000.00	–
Oxford	170,940.00	110,940.00	–	–	–	60,000.00	–
Dalton	18,000.00	18,000.00	–	–	–	–	–
Shrewsbury	450,000.00	209,700.00	–	96,300.00	–	144,000.00	–
Williamstown	150,057.50	150,000.00	–	–	–	–	$57.50
Dudley	90,000.00	30,000.00	–	60,000.00	–	–	–
Billerica	324,500.00	90,000.00	–	184,500.00	–	50,000.00	–
Leicester	86,600.00	41,600.00	–	–	–	45,000.00	–
Medfield	47,500.00	34,500.00	–	13,000.00	–	–	–
Somerset	88,000.00	73,000.00	–	–	–	15,000.00	–
Falmouth	205,500.00	26,000.00	–	179,500.00	–	–	–
East Bridgewater	167,900.00	35,300.00	–	82,600.00	–	50,000.00	–
Warren	29,485.80	14,485.80	–	–	–	15,000.00	–
Barre	20,000.00	–	–	–	–	20,000.00	–
Westford	37,200.00	37,200.00	–	–	–	–	–
Holbrook	99,050.00	23,550.00	–	28,500.00	–	47,000.00	–
Westport	171,700.00	121,700.00	–	–	–	50,000.00	–
Hardwick	39,500.00	39,500.00	–	–	–	–	–
Acushnet	88,647.39	52,298.00	–	–	–	[1] 35,000.00	1,349.39
Ayer	72,450.00	26,450.00	–	36,000.00	–	10,000.00	–
Holden	109,200.00	60,600.00	–	33,600.00	–	15,000.00	–
Medway	121,719.76	22,919.76	–	68,800.00	–	30,000.00	–
West Bridgewater	94,140.00	23,000.00	–	71,140.00	–	–	–
Seekonk	42,000.00	42,000.00	–	–	–	–	–
Wrentham	33,771.93	–	–	33,300.00	–	–	471.93

Deerfield	77,000.00	52,000.00	–	–	–	[2] 25,000.00	–
Nantucket	4,000.00	4,000.00	–	–	–	–	–
Hadley	93,000.00	63,000.00	–	–	–	30,000.00	–
Wilbraham	21,500.00	6,500.00	–	–	–	15,000.00	–
Hopedale	–	–	–	–	–	–	–
Holliston	69,000.00	9,000.00	–	–	–	60,000.00	–
Lenox	25,000.00	25,000.00	–	–	–	–	–
Hatfield	115,000.00	20,000.00	–	50,000.00	–	45,000.00	–
Groveland	60,600.00	5,100.00	–	40,500.00	–	15,000.00	–
Cohasset	12,000.00	12,000.00	–	–	–	–	–
Longmeadow	330,350.00	252,350.00	–	33,000.00	–	45,000.00	–
North Brookfield	22,000.00	4,000.00	–	6,000.00	–	12,000.00	–
Wilmington	87,200.00	23,250.00	–	–	–	63,950.00	–
Sutton	2,700.00	2,700.00	–	–	–	–	–
Hanover	37,000.00	17,000.00	–	–	–	20,000.00	–
Dighton	14,700.00	14,700.00	–	–	–	–	–
Harvard	10,000.00	10,000.00	–	–	–	–	–
Scituate	202,050.00	142,050.00	–	–	–	60,000.00	–
Bourne	68,500.00	68,500.00	–	–	–	–	–
Kingston	71,500.00	29,000.00	–	34,500.00	–	8,000.00	–
Pepperell	91,000.00	–	–	71,000.00	–	20,000.00	–
Sharon	183,500.00	97,000.00	–	26,500.00	–	60,000.00	–
Manchester	163,000.00	145,000.00	–	18,000.00	–	–	–
Lancaster	10,000.00	10,000.00	–	–	–	–	–
Norton	60,500.00	16,500.00	–	24,000.00	–	20,000.00	–
East Longmeadow	61,500.00	13,000.00	–	28,500.00	–	20,000.00	–
Swansea	5,000.00	2,000.00	–	–	–	[3] 3,000.00	–
Hopkinton	79,000.00	21,000.00	–	8,000.00	–	50,000.00	–
Ashland	70,350.00	9,000.00	–	41,350.00	–	20,000.00	–
Weston	112,000.00	15,000.00	–	97,000.00	–	–	–
Shirley	14,000.00	14,000.00	–	–	–	–	–
Millville	25,600.00	25,600.00	–	–	–	–	–
Groton	13,000.00	13,000.00	–	–	–	–	–
Douglas	67,500.00	32,000.00	–	25,500.00	–	10,000.00	–
Avon	18,000.00	2,000.00	–	1,000.00	–	15,000.00	–
Merrimac	40,500.00	4,000.00	–	36,500.00	–	–	–
Acton	30,375.00	20,375.00	–	–	–	10,000.00	–
Bellingham	41,500.00	25,500.00	–	–	–	16,000.00	–
Rehoboth	19,000.00	19,000.00	–	–	–	–	–
Belchertown	62,000.00	62,000.00	–	–	–	–	–

[1] Includes $5,000 in anticipation of highway reimbursements from State and county.
[2] In anticipation of school bonds.
[3] In anticipation of highway reimbursements from State and county.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1923* — Continued.

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	Temporary Loans (Revenue)	Warrants or Orders
Ashburnham	$56,320.88	$10,000.00	–	$11,120.00	–	$35,200.88	–
Georgetown	25,000.00	12,000.00	–	13,000.00	–	–	–
Charlton	68,000.00	38,000.00	–	–	–	30,000.00	–
Wayland	85,000.00	8,000.00	–	–	–	77,000.00	–
Hanson	48,000.00	4,000.00	–	19,000.00	–	25,000.00	–
Williamsburg	87,250.00	12,250.00	–	50,000.00	–	25,000.00	–
Harwich	–	–	–	–	–	–	–
Southborough	5,400.00	5,400.00	–	–	–	–	–
Northfield	50,360.00	20,360.00	–	–	–	30,000.00	–
Hull	542,902.00	465,700.00	–	2,202.00	–	75,000.00	–
Stockbridge	110,000.00	43,000.00	–	27,000.00	–	[1] 40,000.00	–
Northborough	76,600.00	61,600.00	–	–	–	15,000.00	–
Rutland	50,100.00	18,600.00	–	8,000.00	–	23,500.00	–
Chatham	12,900.00	12,900.00	–	–	–	–	–
Salisbury	48,000.00	23,000.00	–	–	–	25,000.00	–
Raynham	19,999.00	4,999.00	–	–	–	15,000.00	–
Upton	–	–	–	–	–	–	–
Lunenburg	–	–	–	–	–	–	–
Hamilton	32,000.00	12,000.00	–	–	–	20,000.00	–
West Boylston	11,629.51	8,000.00	–	1,000.00	–	[2] 2,629.51	–
Colrain	–	–	–	–	–	–	–
Townsend	16,650.00	6,650.00	–	–	–	10,000.00	–
Sturbridge	15,000.00	–	–	–	–	15,000.00	–
Sherborn	19,500.00	4,500.00	–	–	–	15,000.00	–
Duxbury	45,200.00	30,200.00	–	–	–	15,000.00	–
Dennis	800.00	800.00	–	–	–	–	–
Freetown	8,500.00	8,500.00	–	–	–	–	–
West Newbury	26,500.00	11,500.00	–	–	–	15,000.00	–
Millis	112,020.00	81,450.00	–	30,570.00	–	–	–
Essex	3,600.00	1,600.00	–	–	–	2,000.00	–
Cheshire	58,000.00	51,000.00	–	–	–	7,000.00	–
Sandwich	36,500.00	11,500.00	–	–	–	25,000.00	–
Brookfield	15,000.00	9,000.00	–	6,000.00	–	–	–
Shelburne	–	–	–	–	–	–	–
Sheffield	–	–	–	–	–	–	–
Buckland	39,000.00	39,000.00	–	–	–	–	–

Huntington	18,200.00	9,200.00	–	–	9,000.00	–
Lakeville	–	–	–	–	–	–
Marshfield	54,950.00	54,950.00	–	–	–	–
Plainville	29,600.00	4,000.00	–	19,600.00	6,000.00	–
Bedford	61,050.00	850.00	–	60,200.00	–	–
Pembroke	34,015.00	34,000.00	–	–	–	$15.00
Westwood	6,000.00	6,000.00	–	–	–	–
Norwell	84,500.00	54,500.00	–	–	30,000.00	–
Westminster	17,518.50	4,500.00	–	–	13,000.00	18.50
Nahant	–	–	–	–	–	–
Sterling	12,300.00	2,700.00	–	9,600.00	–	–
Newbury	45,049.93	31,049.93	–	–	14,000.00	–
Chester	78,217.55	47,950.00	–	–	27,870.00	2,397.55
Erving	10,000.00	10,000.00	–	–	–	–
Sunderland	58,500.00	58,500.00	–	–	–	–
Marion	67,617.58	13,500.00	–	52,000.00	–	2,117.58
North Reading	49,000.00	14,000.00	–	–	35,000.00	–
West Brookfield	35,500.00	–	–	28,500.00	7,000.00	–
Littleton	93,000.00	40,500.00	–	47,500.00	5,000.00	–
Mattapoisett	71,873.50	10,833.50	–	61,040.00	–	–
Tisbury	66,860.00	12,860.00	–	54,000.00	–	–
Rowley	7,300.00	500.00	–	6,800.00	–	–
Russell	180,100.00	120,900.00	–	59,200.00	–	–
Whately	28,000.00	28,000.00	–	–	–	–
Yarmouth	59,240.56	45,000.00	–	–	8,000.00	6,240.56
Middleton	29,913.30	1,300.00	–	1,500.00	27,000.00	113.30
Southwick	47,000.00	1,400.00	–	30,600.00	15,000.00	–
Edgartown	2,699.80	2,699.80	–	–	–	–
Lynnfield	13,000.00	13,000.00	–	–	–	–
Norfolk	20,000.00	–	–	–	20,000.00	–
Clarksburg	8,700.00	8,700.00	–	–	–	–
Sudbury	51,000.00	21,000.00	–	–	30,000.00	–
Stow	4,000.00	4,000.00	–	–	–	–
Wenham	34,000.00	34,000.00	–	–	–	–
Hinsdale	–	–	–	–	–	–
West Stockbridge	3,000.00	–	–	–	3,000.00	–
Lanesborough	4,860.00	4,860.00	–	–	–	–
Oak Bluffs	11,000.00	11,000.00	–	–	–	–
Rochester	1,000.00	1,000.00	–	–	–	–
Hubbardston	14,100.00	4,500.00	–	–	9,600.00	–

[1] Includes $10,000 in anticipation of highway reimbursements from State and county.
[2] In anticipation of highway reimbursements from State and county.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1923* — Continued.

Towns. (Population under 5,000)	Totals	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	Temporary Loans (Revenue)	Warrants or Orders
Tyngsborough	$24,200.00	$3,200.00	–	–	–	$21,000.00	–
Lincoln	65,000.00	3,000.00	–	$62,000.00	–	–	–
Orleans	–	–	–	–	–	–	–
New Marlborough	12,100.00	–	–	–	–	[1] 12,100.00	–
Conway	9,000.00	–	–	–	–	9,000.00	–
Mendon	2,000.00	–	–	–	–	2,000.00	–
Berkley	–	–	–	–	–	–	–
Topsfield	8,500.00	6,000.00	–	–	–	2,500.00	–
Carver	12,000.00	2,000.00	–	–	–	10,000.00	–
Burlington	66,500.00	49,000.00	–	–	–	17,500.00	–
Gill	2,590.85	2,000.00	–	–	–	–	$590.85
Ashfield	8,000.00	–	–	–	–	8,000.00	–
Berlin	15,000.00	–	–	–	–	[2] 15,000.00	–
Dover	48,000.00	48,000.00	–	–	–	–	–
Ashby	27,500.00	22,500.00	–	–	–	5,000.00	–
Wellfleet	2,500.00	2,500.00	–	–	–	–	–
Royalston	6,000.00	–	–	–	–	6,000.00	–
Southampton	3,720.00	3,720.00	–	–	–	–	–
Charlemont	–	–	–	–	–	–	–
Boylston	3,000.00	–	$500.00	2,500.00	–	–	–
Enfield	3,000.00	–	–	–	–	3,000.00	–
East Brookfield	–	–	–	–	–	–	–
Granby	4,000.00	–	–	–	–	4,000.00	–
Brimfield	–	–	–	–	–	–	–
Bernardston	4,654.66	4,500.00	–	–	–	–	154.66
Bolton	8,800.00	1,800.00	–	–	–	7,000.00	–
Leverett	–	–	–	–	–	–	–
Brewster	3,000.00	–	–	–	–	3,000.00	–
Princeton	17,000.00	6,000.00	–	11,000.00	–	–	–
Becket	18.50	–	–	–	–	–	18.50
Granville	9,015.05	–	–	–	–	[3] 9,000.00	15.05
Petersham	–	–	–	–	–	–	–
Hampden	2,500.00	1,500.00	–	–	–	1,000.00	–
Dana	24,050.00	–	–	14,050.00	–	10,000.00	–
Boxford	–	–	–	–	–	–	–
Halifax	13,000.00	3,000.00	–	–	–	10,000.00	–

Richmond	11,000.00	7,000.00	–	–	–	4,000.00	–
Truro	3,000.00	–	–	–	–	3,000.00	–
New Salem	–	–	–	–	–	–	–
Pelham	9,300.00	4,300.00	–	–	–	5,000.00	–
Cummington	–	–	–	–	–	–	–
Paxton	22,400.00	4,400.00	–	1,500.00	–	[4] 16,500.00	–
Blandford	25,700.00	14,700.00	–	–	–	11,000.00	–
Oakham	–	–	–	–	–	–	–
Plympton	19,469.96	6,469.96	–	–	–	13,000.00	–
Hancock	200.00	–	200.00	–	–	–	–
Carlisle	4,227.32	–	–	–	–	3,000.00	1,227.32
Sandisfield	3,500.00	–	–	–	–	3,500.00	–
Chesterfield	–	–	–	–	–	–	–
Egremont	2,125.00	2,125.00	–	–	–	–	–
Savoy	6,400.00	1,400.00	–	–	–	5,000.00	–
Eastham	15,050.00	1,100.00	–	–	–	[5] 13,950.00	–
Wales	6,700.00	–	–	–	–	6,700.00	–
Worthington	3,500.00	–	–	–	–	3,500.00	–
Windsor	–	–	–	–	–	–	–
Greenwich	–	–	–	–	–	–	–
New Braintree	3,000.00	–	–	–	–	3,000.00	–
Hawley	2,500.00	–	–	–	–	2,500.00	–
Otis	–	–	–	–	–	–	–
Phillipston	5,000.00	–	–	–	–	5,000.00	–
Dunstable	6,000.00	–	–	6,000.00	–	–	–
Wendell	–	–	–	–	–	–	–
West Tisbury	–	–	–	–	–	–	–
Rowe	2,000.00	–	–	–	–	2,000.00	–
Plainfield	2,487.67	–	–	–	–	–	2,487.67
Leyden	340.00	340.00	–	–	–	–	–
Warwick	1,500.00	1,500.00	–	–	–	–	–
Heath	3,875.63	–	–	–	–	3,000.00	875.63
Westhampton	–	–	–	–	–	–	–
Boxborough	8,650.00	–	150.00	–	–	8,500.00	–
Florida	9,639.11	–	–	–	–	8,000.00	1,639.11
Monterey	2,000.00	2,000.00	–	–	–	–	–
Middlefield	7,000.00	7,000.00	–	–	–	–	–
Tyringham	3,000.00	–	–	–	–	3,000.00	–
Alford	907.00	–	–	–	–	500.00	407.00
Mashpee	13,200.00	1,200.00	–	–	–	12,000.00	–

[1] Includes $8,500 in anticipation of highway reimbursements from State and county.
[2] Includes $8,000 in anticipation of highway reimbursements from State and county.
[3] Includes $5,000 in anticipation of town hall bonds.
[4] Includes $4,000 in anticipation of highway reimbursements from State and county.
[5] Includes $1,950 in anticipation of highway reimbursements from State and county.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1923* — Concluded.

Towns. (Population under 5,000)	Totals	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	Temporary Loans (Revenue)	Warrants or Orders
Shutesbury	–	–	–	–	–	–	–
Chilmark	$4,800.00	$4,800.00	–	–	–	–	–
Washington	–	–	–	–	–	–	–
Prescott	1,000.00	–	–	–	–	$1,000.00	–
Montgomery	–	–	–	–	–	–	–
Goshen	11,002.92	8,500.00	–	–	–	1,500.00	$1,002.92
Tolland	–	–	–	–	–	–	–
Monroe	–	–	–	–	–	–	–
Holland	–	–	–	–	–	–	–
Peru	1,000.00	–	–	–	–	1,000.00	–
Gay Head	–	–	–	–	–	–	–
Gosnold	2,000.00	–	–	$2,000.00	–	–	–
New Ashford	396.14	–	–	–	–	250.00	146.14
Mount Washington	–	–	–	–	–	–	–
242 Towns	**$9,975,837.63**	**$5,086,935.75**	**$850.00**	**$2,191,105.33**	**$350.00**	**$2,675,250.39**	**$21,346.16**

Table III. — *Relation of Indebtedness to Valuation — 1923.*

Note. — The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1923, together with the supplemental assessment of December, 1923, exclusive of the non-resident bank stock, as reported to the Tax Commissioner.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans such as those found in Acushnet, Swansea, Stockbridge, West Boylston, New Marlborough, Berlin, Paxton and Eastham (see foot-notes on Table II), and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

There are 67 towns which showed no funded or fixed debt.

Towns. (Population under 5,000)	Population of 1920	Percentage of Net Debt of Valuation	Valuation of 1923	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Sunderland	1,289	6.4	$917,978	$58,500.00	–	$58,500.00
2 Russell	1,237	6.3	2,841,344	180,100.00	–	180,100.00
3 Shrewsbury	3,708	5.4	5,649,005	306,000.00	–	306,000.00
4 Littleton	1,277	5.0	1,762,460	88,000.00	–	88,000.00
5 Belchertown	2,058	5.0	1,246,920	62,000.00	–	62,000.00
6 Cheshire	1,476	4.6	1,111,127	51,000.00	–	51,000.00
7 Oxford	3,820	4.4	2,527,122	110,940.00	–	110,940.00
8 Chester	1,302	4.3	1,106,119	47,950.00	–	47,950.00
9 Millis	1,485	4.3	2,296,246	112,020.00	$13,131.95	98,888.05
10 Templeton	4,019	4.2	2,733,336	116,033.33	–	116,033.33
11 Longmeadow	2,618	4.1	6,159,465	285,350.00	31,398.06	253,951.94
12 West Bridgewater	2,908	3.9	2,421,243	94,140.00	–	94,140.00
13 Medway	2,956	3.7	2,500,030	91,719.76	–	91,719.76
14 Norwell	1,348	3.6	1,516,245	54,500.00	–	54,500.00
15 Holden	2,970	3.5	2,655,070	94,200.00	–	94,200.00
16 Douglas	2,181	3.5	1,634,100	57,500.00	–	57,500.00
17 Hull	1,771	3.1	14,856,115	467,902.00	–	467,902.00
18 Mattapoisett	1,277	3.1	2,305,009	71,873.50	–	71,873.50
19 Whately	1,234	3.1	906,170	28,000.00	–	28,000.00
20 Northborough	1,753	3.1	2,008,959	61,600.00	–	61,600.00
21 East Bridgewater	3,486	3.0	3,895,022	117,900.00	–	117,900.00
22 Burlington	885	3.0	1,646,165	49,000.00	–	49,000.00
23 Kingston	2,505	2.9	2,169,558	63,500.00	–	63,500.00
24 Sharon	2,467	2.7	4,577,788	123,500.00	–	123,500.00
25 Billerica	3,646	2.7	7,417,529	274,500.00	76,262.79	198,237.21
26 Williamsburg	1,866	2.6	1,235,061	62,250.00	29,522.23	32,727.77
27 Williamstown	3,707	2.6	5,690,626	150,000.00	–	150,000.00
28 Groveland	2,650	2.6	1,775,627	45,600.00	–	45,600.00
29 Westport	3,115	2.5	4,787,100	121,700.00	–	121,700.00
30 Dudley	3,701	2.5	3,569,585	90,000.00	–	90,000.00
31 West Brookfield	1,281	2.5	1,154,848	28,500.00	–	28,500.00
32 Bedford	1,362	2.5	2,485,971	61,050.00	–	61,050.00
33 Southwick	1,194	2.4	1,309,170	32,000.00	–	32,000.00
34 Pepperell	2,468	2.4	2,931,806	71,000.00	–	71,000.00
35 Tisbury	1,275	2.4	2,781,413	66,860.00	–	66,860.00
36 Middlefield	280	2.4	291,271	7,000.00	–	7,000.00
37 Rutland	1,743	2.4	1,111,630	26,600.00	–	26,600.00
38 Ashby	834	2.4	941,822	22,500.00	–	22,500.00
39 Goshen	224	2.4	356,171	8,500.00	–	8,500.00
40 Somerset	3,520	2.3	3,136,572	73,000.00	–	73,000.00
41 Charlton	1,995	2.3	1,653,950	38,000.00	–	38,000.00
42 Ashland	2,287	2.3	2,226,475	50,350.00	–	50,350.00
43 Merrimac	2,173	2.2	1,858,115	40,500.00	–	40,500.00
44 Medfield	3,595	2.1	2,254,850	47,500.00	–	47,500.00
45 Holbrook	3,161	2.0	2,579,497	52,050.00	–	52,050.00
46 Dana	599	2.0	696,405	14,050.00	–	14,050.00
47 Hadley	2,784	2.0	3,156,983	63,000.00	–	63,000.00
48 Ayer	3,052	1.9	3,277,065	62,450.00	–	62,450.00
49 Yarmouth	1,229	1.9	2,372,825	45,000.00	–	45,000.00
50 Plainville	1,365	1.9	1,259,090	23,600.00	–	23,600.00
51 Norton	2,374	1.9	2,162,200	40,500.00	–	40,500.00
52 Millville	2,224	1.8	1,397,850	25,600.00	–	25,600.00
53 Marion	1,288	1.8	3,610,344	65,500.00	–	65,500.00
54 Lee	4,085	1.8	3,718,507	66,050.00	–	66,050.00
55 Weston	2,282	1.8	6,330,162	112,000.00	–	112,000.00
56 East Longmeadow	2,352	1.8	2,351,145	41,500.00	–	41,500.00
57 Blackstone	4,299	1.7	2,332,747	40,000.00	–	40,000.00
58 Falmouth	3,500	1.7	12,084,761	205,500.00	–	205,500.00
59 Deerfield	2,803	1.6	4,679,905	77,000.00	–	77,000.00
60 Scituate	2,534	1.6	8,865,191	142,050.00	–	142,050.00
61 Dover	867	1.6	3,025,855	48,000.00	–	48,000.00
62 Newbury	1,303	1.5	2,008,779	31,049.93	–	31,049.93
63 Georgetown	2,004	1.5	1,618,777	25,000.00	–	25,000.00
64 Pembroke	1,358	1.5	2,254,965	34,000.00	–	34,000.00
65 Wrentham	2,808	1.5	2,225,318	33,300.00	–	33,300.00
66 Acushnet	3,075	1.5	3,536,544	52,298.00	–	52,298.00
67 Blandford	479	1.4	1,015,226	14,700.00	–	14,700.00
68 Ashburnham	2,012	1.4	1,488,452	21,120.00	–	21,120.00

TABLE III. — *Relation of Indebtedness to Valuation — 1923* — Continued.

	Towns. (Population under 5,000)	Population of 1920	Percentage of Net Debt of Valuation	Valuation of 1923	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
69	Clarksburg	1,136	1.4	$628,689	$8,700.00	–	$8,700.00
70	Manchester	2,466	1.4	11,863,036	163,000.00	–	163,000.00
71	Marshfield	1,379	1.4	4,018,652	54,950.00	–	54,950.00
72	Leicester	3,635	1.4	3,064,405	41,600.00	–	41,600.00
73	Randolph	4,756	1.3	3,531,140	57,600.00	$10,000.00	47,600.00
74	Dunstable	353	1.3	446,703	6,000.00	–	6,000.00
75	Brookfield	2,216	1.3	1,137,907	15,000.00	–	15,000.00
76	Stockbridge	1,764	1.3	5,373,893	70,000.00	–	70,000.00
77	Bellingham	2,102	1.3	1,969,446	25,500.00	–	25,500.00
78	Princeton	682	1.3	1,356,158	17,000.00	–	17,000.00
79	Seekonk	2,898	1.2	3,433,649	42,000.00	–	42,000.00
80	Sudbury	1,121	1.2	1,718,010	21,000.00	–	21,000.00
81	Wenham	1,090	1.2	2,815,907	34,000.00	–	34,000.00
82	Hanson	1,910	1.2	1,909,312	23,000.00	–	23,000.00
83	Hatfield	2,651	1.2	2,703,941	70,000.00	38,247.15	31,752.85
84	Wareham	4,415	1.2	9,214,760	108,100.00	–	108,100.00
85	Hardwick	3,085	1.2	3,388,961	39,500.00	–	39,500.00
86	Buckland	1,433	1.1	2,418,054	39,000.00	11,919.97	27,080.03
87	Richmond	561	1.1	626,115	7,000.00	–	7,000.00
88	Northfield	1,775	1.1	1,826,121	20,360.00	–	20,360.00
89	Rockport	3,878	1.1	4,853,640	52,900.00	–	52,900.00
90	Lincoln	1,042	1.1	2,194,319	65,000.00	[1]41,346.03	23,653.97
91	Rehoboth	2,065	1.1	1,789,058	19,000.00	–	19,000.00
92	Plympton	469	1.0	624,184	6,469.96	–	6,469.96
93	Chilmark	240	1.0	467,785	4,800.00	–	4,800.00
94	West Newbury	1,492	1.0	1,130,070	11,500.00	–	11,500.00
95	Westford	3,170	1.0	3,818,966	37,200.00	–	37,200.00
96	Bourne	2,530	1.0	7,121,515	68,500.00	–	68,500.00
97	Auburn	3,891	0.9	3,230,100	30,450.00	–	30,450.00
98	Paxton	489	0.9	627,672	5,900.00	–	5,900.00
99	Provincetown	4,246	0.9	3,823,421	34,000.00	–	34,000.00
100	Salisbury	1,701	0.9	2,663,185	23,000.00	–	23,000.00
101	Wilmington	2,581	0.9	2,699,643	23,250.00	–	23,250.00
102	Huntington	1,425	0.9	1,073,925	9,200.00	–	9,200.00
103	Tewksbury	4,450	0.9	3,039,320	26,000.00	–	26,000.00
104	Granville	655	0.8	588,388	5,000.00	–	5,000.00
105	Acton	2,162	0.8	2,546,220	20,375.00	–	20,375.00
106	North Reading	1,286	0.8	1,755,420	14,000.00	–	14,000.00
107	Sterling	1,305	0.8	1,568,075	12,300.00	–	12,300.00
108	Pelham	503	0.7	583,161	4,300.00	–	4,300.00
109	Shirley	2,260	0.7	1,901,570	14,000.00	–	14,000.00
110	Hanover	2,575	0.7	2,335,080	17,000.00	–	17,000.00
111	Hopkinton	2,289	0.7	2,212,337	29,000.00	13,125.26	15,874.74
112	Bernardston	769	0.7	657,857	4,500.00	–	4,500.00
113	Duxbury	1,553	0.7	4,637,631	30,200.00	–	30,200.00
114	Sandwich	1,458	0.6	1,882,400	11,500.00	–	11,500.00
115	Rowley	1,249	0.6	1,245,327	7,300.00	–	7,300.00
116	Lynnfield	1,165	0.6	2,228,592	13,000.00	–	13,000.00
117	Freetown	1,532	0.6	1,460,285	8,500.00	–	8,500.00
118	Savoy	436	0.6	241,450	1,400.00	–	1,400.00
119	West Boylston	1,624	0.6	1,573,694	9,000.00	–	9,000.00
120	Barnstable	4,836	0.5	11,987,670	64,000.00	–	64,000.00
121	Lanesborough	1,054	0.5	974,005	4,860.00	–	4,860.00
122	Harvard	2,546	0.5	2,055,922	10,000.00	–	10,000.00
123	Southampton	814	0.5	801,758	3,720.00	–	3,720.00
124	Hubbardston	1,045	0.4	1,024,130	4,500.00	–	4,500.00
125	Boylston	794	0.4	685,615	3,000.00	–	3,000.00
126	Dighton	2,574	0.4	3,443,587	14,700.00	–	14,700.00
127	North Brookfield	2,610	0.4	2,477,922	10,000.00	–	10,000.00
128	Groton	2,185	0.4	3,302,047	13,000.00	–	13,000.00
129	Monterey	282	0.4	555,837	2,000.00	–	2,000.00
130	Lenox	2,691	0.4	6,988,954	25,000.00	–	25,000.00
131	Chatham	1,737	0.4	3,632,330	12,900.00	–	12,900.00
132	Westminster	1,343	0.4	1,272,335	4,500.00	–	4,500.00
133	Warren	3,467	0.4	4,115,174	14,485.80	–	14,485.80
134	Dalton	3,752	0.3	5,316,727	18,000.00	–	18,000.00
135	Raynham	1,695	0.3	1,482,337	4,999.00	–	4,999.00
136	Townsend	1,575	0.3	2,027,118	6,650.00	–	6,650.00
137	Holliston	2,707	0.3	2,782,326	9,000.00	–	9,000.00
138	Oak Bluffs	1,047	0.3	3,440,514	11,000.00	–	11,000.00
139	Foxborough	4,136	0.3	3,601,687	11,500.00	–	11,500.00
140	Warwick	327	0.3	478,442	1,500.00	–	1,500.00
141	Egremont	441	0.3	691,143	2,125.00	–	2,125.00
142	Lancaster	2,461	0.3	3,263,049	10,000.00	–	10,000.00
143	Halifax	563	0.3	1,011,253	3,000.00	–	3,000.00
144	Hampden	624	0.3	509,994	1,500.00	–	1,500.00
145	Tyngsborough	1,044	0.3	1,088,442	3,200.00	–	3,200.00
146	Gill	879	0.3	711,734	2,000.00	–	2,000.00
147	Wilbraham	2,780	0.3	2,405,951	6,500.00	–	6,500.00
148	Wellfleet	826	0.3	931,659	2,500.00	–	2,500.00
149	Hamilton	1,631	0.3	4,788,534	12,000.00	–	12,000.00
150	Stow	1,101	0.2	1,601,036	4,000.00	–	4,000.00

[1] Includes $3,000 investment fund held by Sinking Fund Commissioners to retire schoolhouse bonds.

TABLE III. — *Relation of Indebtedness to Valuation — 1923* — Concluded.

Towns. (Population under 5,000)	Population of 1920	Percentage of Net Debt of Valuation	Valuation of 1923	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
151 Sherborn	1,558	0.2	$1,938,002	$4,500.00	–	$4,500.00
152 Topsfield	900	0.2	2,636,902	6,000.00	–	6,000.00
153 Middleton	1,195	0.2	1,249,503	2,800.00	–	2,800.00
154 Erving	1,295	0.2	1,872,081	10,000.00	$6,157.96	3,842.04
155 Westwood	1,358	0.2	3,071,519	6,000.00	–	6,000.00
156 Mashpee	242	0.2	614,719	1,200.00	–	1,200.00
157 Bolton	708	0.2	939,229	1,800.00	–	1,800.00
158 Avon	2,176	0.2	1,574,060	3,000.00	–	3,000.00
159 Monson	4,826	0.2	2,102,097	4,000.00	–	4,000.00
160 Southborough	1,838	0.2	2,962,504	5,400.00	–	5,400.00
161 Gosnold	131	0.2	1,100,838	2,000.00	–	2,000.00
162 Wayland	1,935	0.2	4,413,415	8,000.00	–	8,000.00
163 Eastham	430	0.2	719,633	1,100.00	–	1,100.00
164 Cohasset	2,639	0.1	9,015,222	12,000.00	–	12,000.00
165 Sutton	2,578	0.1	2,306,172	2,700.00	–	2,700.00
166 Leyden	330	0.1	291,671	340.00	–	340.00
167 Essex	1,478	0.1	1,444,516	1,600.00	–	1,600.00
168 Edgartown	1,190	0.1	2,466,988	2,699.80	–	2,699.80
169 Rochester	1,047	0.1	1,117,900	1,000.00	–	1,000.00
170 Swansea	2,334	0.1	2,467,945	2,000.00	–	2,000.00
171 Carver	891	0.1	2,483,820	2,000.00	–	2,000.00
172 Nantucket	2,797	0.1	7,242,150	4,000.00	–	4,000.00
173 Dennis	1,536	[1] –	1,749,735	800.00	–	800.00
174 Hancock	464	[1] –	459,426	200.00	–	200.00
175 Boxborough	298	[1] –	346,020	150.00	–	150.00
Totals	**338,442**	–	**$464,515,229**	**$7,309,241.08**	**$271,111.40**	**$7,038,129.68**

[1] Less than one-tenth of one per cent.

TABLE IV. — *Debt Transactions for 1923 Classified by Character of Obligation.*

NOTE. — The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of grade crossings and Metropolitan assessments, or payments to counties on account of debt incurred for bridge purposes. For this reason the amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 140 to 263, under the section "Municipal Indebtedness."

TOWNS. (Population under 5,000)	INCURRED					CANCELLED					
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
Barnstable	$20,000.00	–	$175,000.00	–	–	$19,000.00	–	$175,000.00	–	–	–
Monson	–	–	32,000.00	–	–	2,000.00	–	35,000.00	–	–	–
Randolph	13,000.00	–	92,000.00	–	–	7,600.00	$3,000.00	92,000.00	–	–	–
Tewksbury	–	–	60,000.00	–	–	5,000.00	–	60,000.00	–	–	–
Wareham	–	–	20,000.00	–	–	39,550.00	–	20,000.00	–	–	–
Blackstone	–	–	75,000.00	–	–	5,000.00	–	67,000.00	–	–	$1,581.92
Provincetown	2,000.00	–	90,000.00	–	–	2,200.00	4,000.00	76,000.00	–	–	1,900.00
Foxborough	–	–	120,000.00	–	–	4,750.00	–	125,000.00	–	–	–
Lee	42,000.00	–	90,000.00	–	–	5,050.00	–	90,000.00	–	–	–
Templeton	–	–	65,000.00	–	–	7,000.00	716.67	65,000.00	–	–	–
Auburn	7,000.00	–	85,000.00	–	–	[1] 3,955.00	–	65,000.00	–	–	–
Rockport	30,000.00	–	150,000.00	–	–	4,000.00	9,000.00	210,000.00	–	–	–
Oxford	–	–	85,000.00	–	–	11,435.00	–	75,000.00	–	–	–
Dalton	–	–	60,000.00	–	–	6,000.00	–	60,000.00	–	–	–
Shrewsbury	10,000.00	$25,000.00	169,000.00	–	–	15,250.00	7,000.00	110,000.00	–	–	–
Williamstown	150,000.00	–	120,000.00	–	–	–	–	120,000.00	–	–	15.00
Dudley	20,000.00	–	64,000.00	–	–	10,000.00	4,000.00	64,000.00	–	–	–
Billerica	8,000.00	13,500.00	150,000.00	–	–	9,500.00	9,500.00	100,000.00	–	–	–
Leicester	13,850.00	–	113,000.00	–	–	5,875.00	–	116,000.00	–	–	–
Medfield	31,000.00	–	30,000.00	–	–	2,500.00	2,000.00	30,000.00	–	–	–
Somerset	20,000.00	–	90,000.00	–	–	9,700.00	–	100,000.00	–	–	–
Falmouth	–	15,000.00	195,000.00	–	–	11,000.00	16,500.00	195,000.00	–	–	–
East Bridgewater	–	2,600.00	155,000.00	–	–	11,500.00	8,250.00	190,000.00	–	–	–
Warren	–	–	80,000.00	–	–	7,500.00	–	85,000.00	–	–	–
Barre	–	–	75,000.00	–	–	–	1,000.00	100,000.00	–	–	–
Westford	–	–	70,000.00	–	–	5,200.00	–	70,000.00	–	–	–
Holbrook	4,350.00	1,500.00	102,000.00	–	–	6,100.00	3,000.00	95,900.00	–	–	224.71
Westport	58,000.00	–	80,000.00	–	–	22,850.00	–	58,900.00	–	–	–

Hardwick	–	–	55,000.00	–	–	11,500.00	–	55,000.00	–	–	–
Acushnet	–	–	100,000.00	$5,000.00	$1,349.39	4,750.00	–	100,000.00	–	–	–
Ayer	11,000.00	–	50,000.00	–	–	8,550.00	4,000.00	50,000.00	–	–	–
Holden	4,000.00	–	60,000.00	–	–	8,900.00	2,000.00	60,000.00	–	–	–
Medway	–	–	75,000.00	–	–	3,800.00	5,200.00	70,000.00	–	–	–
West Bridgewater	–	5,000.00	30,000.00	–	–	9,000.00	3,700.00	30,000.00	–	–	–
Seekonk	35,000.00	–	25,000.00	–	–	1,000.00	–	35,000.00	–	–	–
Wrentham	–	4,000.00	35,000.00	–	446.93	–	2,700.00	35,000.00	–	–	518.30
Deerfield	–	–	55,000.00	25,000.00	–	5,000.00	–	70,000.00	–	–	–
Nantucket	–	–	100,000.00	–	–	4,000.00	–	100,000.00	–	–	–
Hadley	–	–	50,000.00	–	–	9,500.00	–	54,000.00	–	–	907.95
Wilbraham	–	–	50,000.00	–	–	3,500.00	–	41,500.00	–	–	–
Hopedale	–	–	–	–	–	–	–	–	–	–	–
Holliston	9,000.00	–	70,000.00	–	–	–	–	65,000.00	–	–	–
Lenox	–	–	85,000.00	–	–	10,000.00	–	85,000.00	–	–	–
Hatfield	–	–	75,000.00	–	–	7,000.00	–	80,000.00	–	–	–
Groveland	3,600.00	–	54,500.00	–	–	1,500.00	3,500.00	54,500.00	–	–	–
Cohasset	–	–	98,000.00	–	–	7,047.42	–	98,000.00	–	–	–
Longmeadow	39,000.00	–	165,000.00	–	–	25,600.00	500.00	160,000.00	–	–	–
North Brookfield	–	4,000.00	42,000.00	–	–	2,000.00	1,000.00	37,000.00	–	–	–
Wilmington	4,000.00	–	98,950.00	5,225.00	–	2,250.00	–	100,000.00	$9,225.00	–	–
Sutton	–	–	25,000.00	–	–	5,900.00	–	25,000.00	–	–	–
Hanover	–	–	60,000.00	–	–	6,000.00	–	65,000.00	–	–	–
Dighton	–	–	36,000.00	–	–	8,700.00	–	36,000.00	–	–	–
Harvard	2,000.00	–	20,000.00	–	–	2,000.00	–	20,000.00	–	–	–
Scituate	65,000.00	–	185,000.00	–	–	15,150.00	–	185,000.00	–	–	–
Bourne	23,000.00	–	45,000.00	–	–	17,750.00	–	45,000.00	–	–	–
Kingston	3,000.00	18,000.00	30,000.00	–	–	5,000.00	1,500.00	30,000.00	–	–	850.00
Pepperell	–	–	55,000.00	–	–	4,000.00	5,500.00	70,000.00	–	–	–
Sharon	–	–	100,000.00	–	–	11,500.00	6,500.00	95,000.00	–	–	–
Manchester	–	–	110,000.00	–	–	8,000.00	6,000.00	110,000.00	–	–	–
Lancaster	–	–	40,000.00	–	–	5,000.00	–	40,000.00	–	–	–
Norton	–	–	40,000.00	–	–	2,500.00	1,500.00	30,000.00	–	–	–
East Longmeadow	–	–	60,000.00	–	–	3,000.00	1,500.00	80,000.00	–	–	–
Swansea	–	–	37,000.00	3,000.00	–	1,000.00	–	37,000.00	–	–	–
Hopkinton	–	–	60,000.00	–	–	1,000.00	1,000.00	60,000.00	–	–	159.23
Ashland	–	1,350.00	40,000.00	–	–	6,000.00	2,500.00	49,000.00	–	–	–
Weston	–	–	90,000.00	–	–	1,000.00	6,000.00	105,000.00	–	–	–
Shirley	–	–	20,000.00	–	–	3,500.00	–	20,000.00	–	–	–
Millville	10,000.00	–	17,000.00	–	–	5,100.00	–	17,000.00	–	–	–

[1] Includes $350 cemetery loan.

TABLE IV. — *Debt Transactions for 1923 Classified by Character of Obligation* — Continued.

TOWNS. (Population under 5,000)	INCURRED					CANCELLED					
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
Groton	–	–	$50,000.00	–	–	$17,000.00	–	$65,000.00	–	–	–
Douglas	–	$3,500.00	44,000.00	–	–	4,000.00	$2,000.00	40,000.00	–	–	–
Avon	–	–	45,000.00	–	–	1,500.00	500.00	52,000.00	–	–	–
Merrimac	–	–	15,000.00	–	–	1,000.00	5,050.00	25,000.00	–	–	–
Acton	–	–	66,000.00	–	–	7,625.00	–	66,000.00	–	–	–
Bellingham	–	–	37,000.00	–	–	1,500.00	–	33,000.00	–	–	–
Rehoboth	–	–	20,000.00	–	–	3,000.00	–	30,000.00	–	–	–
Belchertown	$10,000.00	–	10,000.00	–	–	3,000.00	–	10,000.00	–	–	–
Ashburnham	7,500.00	–	87,800.88	–	–	1,000.00	2,050.00	85,192.80	–	–	–
Georgetown	12,000.00	–	–	–	–	–	3,000.00	–	–	–	–
Charlton	–	–	55,000.00	–	–	2,000.00	–	45,000.00	–	–	–
Wayland	–	–	81,000.00	–	–	3,000.00	–	99,000.00	–	–	–
Hanson	–	19,000.00	45,000.00	–	–	1,000.00	–	40,000.00	–	–	–
Williamsburg	1,500.00	–	25,000.00	–	–	2,750.00	–	25,000.00	–	–	–
Harwich	–	–	50,000.00	–	–	600.00	–	63,000.00	–	–	–
Southborough	–	–	35,000.00	–	–	4,500.00	–	35,000.00	–	–	–
Northfield	–	–	40,000.00	–	–	3,860.00	–	41,000.00	–	–	–
Hull	197,000.00	–	170,000.00	–	–	61,550.00	9,500.00	255,000.00	–	–	–
Stockbridge	16,000.00	–	85,000.00	$10,000.00	–	3,000.00	4,000.00	65,000.00	–	–	–
Northborough	61,600.00	–	55,000.00	–	–	–	–	50,000.00	–	–	–
Rutland	15,500.00	4,500.00	38,500.00	–	–	2,200.00	1,000.00	40,600.00	–	–	–
Chatham	10,000.00	–	30,000.00	–	–	2,900.00	–	30,000.00	–	–	–
Salisbury	–	–	50,000.00	–	–	4,000.00	–	60,000.00	–	–	–
Raynham	–	–	30,000.00	–	–	3,000.00	–	27,000.00	–	–	–
Upton	–	–	16,000.00	–	–	–	–	16,000.00	–	–	$224.27
Lunenburg	–	–	12,000.00	–	–	–	–	12,000.00	–	–	–
Hamilton	–	–	80,000.00	–	–	1,000.00	–	70,000.00	–	–	–
West Boylston	–	–	–	2,629.51	–	1,000.00	1,000.00	–	–	–	–
Colrain	–	–	20,000.00	–	–	1,500.00	–	20,000.00	–	–	77.15
Townsend	6,650.00	–	37,000.00	–	–	–	–	37,000.00	–	–	200.71
Sturbridge	–	–	25,000.00	–	–	–	–	25,000.00	–	–	–
Sherborn	–	–	45,000.00	–	–	1,000.00	–	40,000.00	–	–	–

Duxbury	15,000.00	–	75,000.00	–	–	11,400.00	–	100,000.00	–	–	–
Dennis	–	–	15,000.00	–	–	1,000.00	–	20,000.00	–	–	–
Freetown	2,500.00	–	15,000.00	–	–	5,000.00	–	31,000.00	–	–	–
West Newbury	4,500.00	–	36,300.00	–	–	1,000.00	–	26,300.00	–	–	–
Millis	2,400.00	–	50,000.00	–	–	7,300.00	27,930.00	50,000.00	–	–	–
Essex	–	–	32,000.00	–	–	2,800.00	–	32,000.00	–	–	–
Cheshire	–	–	27,000.00	–	–	4,000.00	–	20,000.00	–	–	–
Sandwich	9,500.00	–	25,000.00	–	–	2,000.00	–	30,000.00	–	–	–
Brookfield	–	–	20,000.00	–	–	1,000.00	1,500.00	20,000.00	–	–	–
Shelburne	–	–	12,000.00	–	–	–	–	12,000.00	–	–	–
Sheffield	–	–	7,000.00	–	–	–	–	7,000.00	–	–	–
Buckland	–	–	7,000.00	–	–	2,000.00	–	7,000.00	–	–	–
Huntington	–	–	24,000.00	–	–	2,200.00	–	28,000.00	–	–	–
Lakeville	–	–	10,000.00	–	–	3,700.00	–	10,000.00	–	–	–
Marshfield	35,000.00	–	50,000.00	–	–	4,000.00	–	50,000.00	–	–	–
Plainville	–	–	32,000.00	–	–	2,000.00	1,400.00	29,000.00	–	–	–
Bedford	–	–	40,000.00	–	–	3,000.00	3,400.00	60,000.00	–	–	–
Pembroke	23,000.00	–	15,000.00	–	–	7,000.00	–	15,000.00	–	–	–
Westwood	–	–	30,000.00	5,000.00	–	3,000.00	–	30,000.00	$5,000.00	–	–
Norwell	–	–	60,000.00	–	–	8,500.00	–	60,000.00	–	–	–
Westminster	4,500.00	–	35,000.00	–	$18.50	–	–	22,000.00	–	–	3,766.66
Nahant	–	–	80,000.00	–	–	2,000.00	–	80,000.00	–	–	–
Sterling	–	6,000.00	13,000.00	–	–	900.00	2,850.00	13,000.00	–	–	–
Newbury	–	–	35,600.00	–	–	9,000.00	–	21,600.00	–	–	1,103.14
Chester	–	–	37,870.00	–	2,397.55	3,550.00	–	27,500.00	–	–	–
Erving	–	–	–	–	–	2,000.00	–	–	–	–	–
Sunderland	–	–	15,000.00	–	–	4,450.00	–	15,000.00	–	–	–
Marion	10,000.00	–	55,000.00	–	2,117.58	4,250.00	4,000.00	55,000.00	–	–	–
North Reading	–	–	41,000.00	–	–	3,250.00	–	50,000.00	–	–	–
West Brookfield	–	–	22,000.00	–	–	–	2,000.00	20,000.00	–	–	–
Littleton	10,000.00	1,275.00	27,000.00	–	–	3,000.00	4,275.00	28,000.00	–	–	–
Mattapoisett	–	2,000.00	30,000.00	–	–	4,429.19	4,180.00	30,000.00	–	–	–
Tisbury	2,000.00	–	12,000.00	–	–	3,905.00	3,000.00	12,000.00	–	–	–
Rowley	–	–	10,000.00	–	–	500.00	400.00	10,000.00	–	–	–
Russell	75,000.00	26,000.00	–	–	–	4,900.00	2,800.00	–	–	–	–
Whately	–	–	15,000.00	–	–	4,500.00	–	15,000.00	–	–	739.00
Yarmouth	19,000.00	–	34,000.00	–	6,190.99	8,500.00	–	31,000.00	–	–	5,832.52
Middleton	–	–	37,000.00	–	113.30	500.00	500.00	32,000.00	–	–	946.05
Southwick	–	–	30,000.00	–	–	700.00	2,200.00	39,000.00	–	–	–
Edgartown	–	–	16,000.00	–	–	899.90	–	16,000.00	–	–	–

TABLE IV. — *Debt Transactions for 1923 Classified by Character of Obligation* — Continued.

TOWNS. (Population under 5,000)	INCURRED					CANCELLED					
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
Lynnfield	–	–	$30,000.00	–	–	$5,500.00	–	$40,000.00	–	–	–
Norfolk	–	–	20,000.00	–	–	–	–	25,000.00	–	–	–
Clarksburg	$5,000.00	–	–	–	–	1,000.00	–	–	–	–	–
Sudbury	–	–	49,500.00	–	–	2,000.00	–	40,900.00	–	–	–
Stow	–	–	20,000.00	–	–	2,500.00	–	20,000.00	–	–	–
Wenham	–	–	35,000.00	–	–	2,500.00	–	35,000.00	–	–	–
Hinsdale	–	–	14,000.00	–	–	–	–	14,000.00	–	–	–
West Stockbridge	–	–	15,000.00	–	–	–	–	12,000.00	–	–	–
Lanesborough	–	–	3,500.00	–	–	980.00	–	3,500.00	–	–	–
Oak Bluffs	–	–	70,000.00	–	–	6,500.00	–	80,000.00	–	–	–
Rochester	–	–	11,000.00	–	–	1,000.00	–	11,000.00	–	–	–
Hubbardston	–	–	34,600.00	–	–	1,500.00	–	40,000.00	–	–	–
Tyngsborough	–	–	30,000.00	–	–	1,600.00	–	29,000.00	–	–	–
Lincoln	–	–	–	–	–	3,000.00	$1,000.00	–	–	–	–
Orleans	–	–	–	–	–	–	–	–	–	–	–
New Marlborough	–	–	28,600.00	$13,500.00	–	–	–	33,300.00	$5,000.00	–	–
Conway	–	–	13,000.00	–	–	–	–	6,000.00	–	–	$958.11
Mendon	–	–	16,000.00	–	–	650.00	–	16,000.00	–	–	–
Berkley	–	–	12,000.00	–	–	–	–	12,000.00	–	–	–
Topsfield	–	–	37,500.00	–	–	2,000.00	–	35,000.00	–	–	–
Carver	–	–	40,000.00	–	–	2,350.00	–	40,000.00	–	–	–
Burlington	42,000.00	–	40,900.00	–	–	1,000.00	–	33,400.00	–	–	–
Gill	–	–	9,500.00	–	$590.85	2,000.00	–	12,000.00	–	–	–
Ashfield	–	–	25,000.00	–	–	–	–	25,000.00	–	–	–
Berlin	–	–	19,000.00	8,000.00	–	–	–	21,000.00	7,000.00	–	–
Dover	–	–	45,000.00	–	–	6,000.00	–	45,000.00	–	–	–
Ashby	–	–	15,000.00	–	–	1,200.00	–	10,000.00	–	–	–
Wellfleet	–	–	13,000.00	–	–	500.00	–	16,000.00	–	–	–
Royalston	–	–	18,000.00	–	–	–	–	18,000.00	–	–	–
Southampton	–	–	6,000.00	–	–	500.00	–	6,000.00	–	–	–
Charlemont	–	–	4,000.00	–	–	–	–	4,000.00	–	–	–
Boylston	–	–	15,000.00	–	–	–	500.00	15,000.00	–	–	–

Enfield	–	–	13,000.00	–	–	–	–	15,000.00	–	–	–
East Brookfield	–	–	10,000.00	–	–	–	–	10,000.00	–	–	–
Granby	–	–	15,700.00	–	–	–	–	11,700.00	–	–	–
Brimfield	–	–	12,000.00	–	–	–	–	14,000.00	–	–	–
Bernardston	–	–	4,000.00	–	154.66	1,500.00	–	4,000.00	–	–	–
Bolton	–	–	18,000.00	–	–	200.00	–	18,000.00	–	–	–
Leverett	–	–	–	–	–	–	–	–	–	–	–
Brewster	–	–	19,000.00	–	–	–	–	19,000.00	–	–	–
Princeton	–	$6,000.00	21,000.00	–	–	4,000.00	1,000.00	21,000.00	–	–	–
Becket	–	–	13,750.00	–	18.50	–	–	13,750.00	–	–	327.92
Granville	–	–	12,000.00	5,000.00	15.05	–	–	12,000.00	–	–	–
Petersham	–	–	10,000.00	–	–	–	–	10,000.00	–	–	–
Hampden	–	–	10,000.00	–	–	500.00	–	9,000.00	–	–	–
Dana	–	–	15,000.00	–	–	–	925.00	15,000.00	–	–	–
Boxford	–	–	17,000.00	–	–	–	–	17,000.00	–	–	–
Halifax	–	–	19,000.00	–	–	2,500.00	–	21,000.00	–	–	–
Richmond	8,000.00	–	10,000.00	–	–	1,000.00	–	6,000.00	–	–	–
Truro	–	–	8,500.00	–	–	–	–	9,000.00	–	–	–
New Salem	–	–	3,000.00	–	–	–	–	3,000.00	–	–	–
Pelham	–	–	11,500.00	–	–	700.00	–	11,000.00	–	–	–
Cummington	–	–	6,000.00	–	–	–	–	6,000.00	–	–	–
Paxton	–	–	20,000.00	4,000.00	–	2,900.00	1,816.00	12,700.00	–	–	–
Blandford	6,000.00	–	24,000.00	5,000.00	–	1,540.00	–	17,000.00	16,000.00	–	–
Oakham	–	–	3,000.00	–	–	–	–	3,000.00	–	–	–
Plympton	–	–	13,000.00	–	–	3,000.00	–	13,500.00	–	–	–
Hancock	–	–	5,000.00	–	–	–	–	5,000.00	–	–	–
Carlisle	–	–	15,000.00	–	1,227.32	–	–	17,000.00	–	–	–
Sandisfield	–	–	3,500.00	–	–	320.00	–	3,000.00	–	–	–
Chesterfield	–	–	–	–	–	–	–	–	–	–	–
Egremont	–	–	4,900.00	–	–	1,000.00	–	4,900.00	–	–	–
Savoy	–	–	12,000.00	–	–	800.00	–	12,500.00	–	–	–
Eastham	–	–	12,000.00	1,950.00	–	675.00	–	6,000.00	1,950.00	–	–
Wales	–	–	8,700.00	–	–	–	–	8,000.00	–	–	–
Worthington	–	–	6,500.00	–	–	–	–	5,500.00	–	–	–
Windsor	–	–	7,000.00	–	–	–	–	7,000.00	–	–	–
Greenwich	–	–	2,000.00	–	–	–	–	2,000.00	–	$100.00	–
New Braintree	–	–	13,000.00	–	–	–	–	12,500.00	–	–	–
Hawley	–	–	7,500.00	–	–	–	–	7,000.00	–	–	–
Otis	–	–	8,000.00	–	–	–	–	8,000.00	–	–	–
Phillipston	–	–	8,000.00	–	–	–	–	5,800.00	–	–	–

TABLE IV. — *Debt Transactions for 1923 Classified by Character of Obligation* — Concluded.

Towns. (Population under 5,000)	Incurred					Cancelled					
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
Dunstable	–	–	$3,000.00	–	–	–	$250.00	$3,000.00	–	–	–
Wendell	–	–	2,000.00	–	–	–	–	2,000.00	–	–	–
West Tisbury	–	–	–	–	–	–	–	–	–	–	–
Rowe	–	–	4,000.00	–	–	–	–	4,000.00	–	–	–
Plainfield	–	–	–	–	$2,487.67	–	–	–	–	–	$3,856.00
Leyden	–	–	7,150.00	–	–	$270.00	–	7,150.00	–	–	266.42
Warwick	–	–	6,700.00	–	–	500.00	–	6,700.00	–	–	–
Heath	–	–	3,000.00	–	875.63	–	–	3,000.00	–	–	1,295.35
Westhampton	–	–	–	–	–	–	–	–	–	–	–
Boxborough	–	–	8,500.00	–	–	–	–	8,000.00	–	–	–
Florida	–	–	8,000.00	–	1,639.11	–	–	–	–	–	–
Monterey	–	–	3,000.00	–	–	200.00	–	3,000.00	–	–	–
Middlefield	–	–	3,000.00	–	–	2,000.00	–	3,000.00	–	–	–
Tyringham	–	–	7,500.00	–	–	–	–	7,500.00	–	–	–
Alford	–	–	1,500.00	–	407.00	–	–	1,600.00	–	–	219.82
Mashpee	–	–	16,000.00	$2,000.00	–	400.00	–	15,500.00	$2,000.00	–	–
Shutesbury	–	–	–	–	–	–	–	–	–	–	–
Chilmark	–	–	4,420.41	1,000.00	–	1,200.00	–	4,420.41	1,000.00	–	–
Washington	–	–	4,000.00	–	–	–	–	4,000.00	–	–	–
Prescott	–	–	2,500.00	–	–	–	–	2,500.00	–	–	–
Montgomery	–	–	1,000.00	–	–	130.00	–	1,000.00	–	–	–
Goshen	$2,500.00	–	6,500.00	–	1,002.92	500.00	–	5,000.00	–	–	2,764.38
Tolland	–	–	–	–	–	–	–	–	–	–	–
Monroe	–	–	–	–	–	–	–	–	–	–	–
Holland	–	–	1,500.00	–	–	–	–	1,500.00	–	–	–
Peru	–	–	2,000.00	–	–	–	–	3,000.00	–	–	–
Gay Head	–	–	600.00	–	–	–	–	600.00	–	–	–
Gosnold	–	–	–	–	–	–	1,000.00	–	–	–	–
New Ashford	–	–	800.00	–	129.00	100.00	–	550.00	–	–	265.68
Mount Washington	–	–	–	–	–	–	–	–	–	–	–
242 Towns	**$1,251,450.00**	**$158,225.00**	**$8,870,841.29**	**$96,304.51**	**$21,181.95**	[1] **$817,346.51**	**$217,592.67**	**$8,985,963.21**	**$47,175.00**	**$100.00**	**$29,000.29**

[1] Includes $350 cemetery loan.

TABLE V. — *Sinking and Loan Fund Payments to the State — 1923.*

TOWNS. (Population under 5,000)	AGGREGATES	Grade Crossings	METROPOLITAN			
			Totals	Sewer	Park	Water
Cohasset	$6.84	–	$6.84	–	$6.84	–
Weston	760.32	–	760.32	–	760.32	–
Hull	576.06	–	576.06	–	576.06	–
Westwood	124.97	–	124.97	–	124.97	–
Nahant	623.32	–	623.32	–	210.61	$412.71
Dover	137.68	–	137.68	–	137.68	–
Totals	**$2,229.19**	–	**$2,229.19**	–	**$1,816.48**	**$412.71**

The following towns under 5,000 population made no sinking and loan fund payments in 1923 to the State on account of grade crossings. These towns are not in the Metropolitan sewer, park or water systems.

Acton
Acushnet
Alford
Ashburnham
Ashby
Ashfield
Ashland
Auburn
Avon
Ayer
Barnstable
Barre
Becket
Bedford
Belchertown
Bellingham
Berkley
Berlin
Bernardston
Billerica
Blackstone
Blandford
Bolton
Bourne
Boxborough
Boxford
Boylston
Brewster
Brimfield
Brookfield
Buckland
Burlington
Carlisle
Carver
Charlemont
Charlton
Chatham
Cheshire
Chester
Chesterfield
Chilmark
Clarksburg
Colrain
Conway
Cummington
Dalton
Dana
Deerfield
Dennis
Dighton
Douglas
Dudley
Dunstable
Duxbury
East Bridgewater
East Brookfield
Eastham
East Longmeadow
Edgartown
Egremont
Enfield
Erving
Essex
Falmouth
Florida
Foxborough
Freetown
Gay Head
Georgetown
Gill
Goshen
Gosnold
Granby
Granville
Greenwich
Groton
Groveland
Hadley
Halifax
Hamilton
Hampden
Hancock
Hanover
Hanson
Hardwick
Harvard
Harwich
Hatfield
Hawley
Heath
Hinsdale
Holbrook
Holden
Holland
Holliston
Hopedale
Hopkinton
Hubbardston
Huntington
Kingston
Lakeville
Lancaster
Lanesborough
Lee
Leicester
Lenox
Leverett
Leyden
Lincoln
Littleton
Longmeadow
Lunenburg
Lynnfield
Manchester
Marion
Marshfield
Mashpee
Mattapoisett
Medfield
Medway
Mendon
Merrimac
Middlefield
Middleton
Millis
Millville
Monroe
Monson
Monterey
Montgomery
Mount Washington
Nantucket
New Ashford
New Braintree
Newbury
New Marlborough
New Salem
Norfolk
Northborough
North Brookfield
Northfield
North Reading
Norton
Norwell
Oak Bluffs
Oakham
Orleans
Otis
Oxford
Paxton
Pelham
Pembroke
Pepperell
Peru
Petersham
Phillipston
Plainfield
Plainville
Plympton
Prescott
Princeton
Provincetown
Randolph
Raynham
Rehoboth
Richmond
Rochester
Rockport
Rowe
Rowley
Royalston
Russell
Rutland
Salisbury
Sandisfield
Sandwich
Savoy
Scituate
Seekonk
Sharon
Sheffield
Shelburne
Sherborn
Shirley
Shrewsbury
Shutesbury
Somerset
Southampton
Southborough
Southwick
Sterling
Stockbridge
Stow
Sturbridge
Sudbury
Sunderland
Sutton
Swansea
Templeton
Tewksbury
Tisbury
Tolland
Topsfield
Townsend
Truro
Tyngsborough
Tyringham
Upton
Wales
Wareham
Warren
Warwick
Washington
Wayland
Wellfleet
Wendell
Wenham
West Boylston
West Bridgewater
West Brookfield
Westford
Westhampton
Westminster
West Newbury
Westport
West Stockbridge
West Tisbury
Whately
Wilbraham
Williamsburg
Williamstown
Wilmington
Windsor
Worthington
Wrentham
Yarmouth

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1923.*

Towns. (Population under 5,000)	Totals	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	Percentages		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Barnstable	$19,000.00	$19,000.00	–	–	100.0	–	–
Monson	2,000.00	2,000.00	–	–	100.0	–	–
Randolph	7,600.00	7,600.00	–	–	100.0	–	–
Tewksbury	5,000.00	5,000.00	–	–	100.0	–	–
Wareham	39,550.00	39,550.00	–	–	100.0	–	–
Blackstone	5,000.00	5,000.00	–	–	100.0	–	–
Provincetown	6,200.00	6,200.00	–	–	100.0	–	–
Foxborough	4,750.00	4,750.00	–	–	100.0	–	–
Lee	5,050.00	5,050.00	–	–	100.0	–	–
Templeton	7,716.67	7,716.67	–	–	100.0	–	–
Auburn	3,955.00	3,955.00	–	–	100.0	–	–
Rockport	13,000.00	13,000.00	–	–	100.0	–	–
Oxford	11,435.00	11,435.00	–	–	100.0	–	–
Dalton	6,000.00	6,000.00	–	–	100.0	–	–
Shrewsbury	22,250.00	22,250.00	–	–	100.0	–	–
Dudley	14,000.00	14,000.00	–	–	100.0	–	–
Billerica	20,800.00	19,000.00	$1,800.00	–	91.3	8.7	–
Leicester	5,875.00	5,875.00	–	–	100.0	–	–
Medfield	4,500.00	4,500.00	–	–	100.0	–	–
Somerset	9,700.00	9,700.00	–	–	100.0	–	–
Falmouth	27,500.00	27,500.00	–	–	100.0	–	–
East Bridgewater	19,750.00	19,750.00	–	–	100.0	–	–
Warren	7,500.00	7,500.00	–	–	100.0	–	–
Barre	1,000.00	1,000.00	–	–	100.0	–	–
Westford	5,200.00	5,200.00	–	–	100.0	–	–
Holbrook	7,594.33	[1] 7,594.33	–	–	100.0	–	–
Westport	22,850.00	22,850.00	–	–	100.0	–	–
Hardwick	11,500.00	11,500.00	–	–	100.0	–	–
Acushnet	4,750.00	4,750.00	–	–	100.0	–	–
Ayer	12,550.00	12,550.00	–	–	100.0	–	–
Holden	10,900.00	10,900.00	–	–	100.0	–	–
Medway	9,000.00	9,000.00	–	–	100.0	–	–
West Bridgewater	12,700.00	12,700.00	–	–	100.0	–	–
Seekonk	1,000.00	1,000.00	–	–	100.0	–	–
Wrentham	2,700.00	2,700.00	–	–	100.0	–	–
Deerfield	5,000.00	5,000.00	–	–	100.0	–	–
Nantucket	4,000.00	4,000.00	–	–	100.0	–	–
Hadley	10,460.00	[2] 10,460.00	–	–	100.0	–	–
Wilbraham	3,500.00	3,500.00	–	–	100.0	–	–
Lenox	10,000.00	10,000.00	–	–	100.0	–	–
Hatfield	7,918.00	7,000.00	918.00	–	88.4	11.6	–
Groveland	5,000.00	5,000.00	–	–	100.0	–	–
Cohasset	7,054.26	7,047.42	–	$6.84	99.9	–	0.1
Longmeadow	26,100.00	26,100.00	–	–	100.0	–	–
North Brookfield	3,000.00	3,000.00	–	–	100.0	–	–
Wilmington	2,250.00	2,250.00	–	–	100.0	–	–
Sutton	5,900.00	5,900.00	–	–	100.0	–	–
Hanover	6,000.00	6,000.00	–	–	100.0	–	–
Dighton	8,700.00	8,700.00	–	–	100.0	–	–
Harvard	2,000.00	2,000.00	–	–	100.0	–	–
Scituate	15,150.00	15,150.00	–	–	100.0	–	–
Bourne	17,750.00	17,750.00	–	–	100.0	–	–
Kingston	6,500.00	6,500.00	–	–	100.0	–	–
Pepperell	9,000.00	[3] 9,000.00	–	–	100.0	–	–
Sharon	18,000.00	18,000.00	–	–	100.0	–	–
Manchester	14,000.00	14,000.00	–	–	100.0	–	–
Lancaster	5,000.00	5,000.00	–	–	100.0	–	–
Norton	4,000.00	4,000.00	–	–	100.0	–	–
East Longmeadow	4,500.00	4,500.00	–	–	100.0	–	–
Swansea	1,000.00	1,000.00	–	–	100.0	–	–
Hopkinton	2,400.00	2,000.00	400.00	–	83.3	16.7	–
Ashland	8,500.00	8,500.00	–	–	100.0	–	–
Weston	7,760.32	7 000.00	–	760.32	90.2	–	9.8
Shirley	3,500.00	3,500.00	–	–	100.0	–	–
Millville	5,100.00	5,100.00	–	–	100.0	–	–
Groton	17,000.00	17,000.00	–	–	100.0	–	–
Douglas	6,000.00	6,000.00	–	–	100.0	–	–
Avon	2,000.00	2,000.00	–	–	100.0	–	–
Merrimac	6,050.00	6,050.00	–	–	100.0	–	–
Acton	7,625.00	7,625.00	–	–	100.0	–	–
Bellingham	1,500.00	1,500.00	–	–	100.0	–	–
Rehoboth	3,000.00	3,000.00	–	–	100.0	–	–
Belchertown	3,000.00	3,000.00	–	–	100.0	–	–
Ashburnham	3,050.00	3,050.00	–	–	100.0	–	–
Georgetown	3,000.00	3,000.00	–	–	100.0	–	–
Charlton	2,000.00	2,000.00	–	–	100.0	–	–
Wayland	3,000.00	3,000.00	–	–	100.0	–	–
Hanson	1,000.00	1,000.00	–	–	100.0	–	–
Williamsburg	3,750.00	2,750.00	1,000.00	–	73.3	26.7	–
Harwich	600.00	600.00	–	–	100.0	–	–

[1] Serial loans amounting to $1,505.67 were paid from surplus of water sinking fund.
[2] Includes $960 paid county of Hampden on account of Connecticut River Bridge.
[3] Serial loans amounting to $500 were paid from proceeds of sale of electric light plant.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1923 —* Continued.

Towns. (Population under 5,000)	Totals	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	Percentages		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Southborough	$4,500.00	$4,500.00	–	–	100.0	–	–
Northfield	3,860.00	3,860.00	–	–	100.0	–	–
Hull	45,026.06	44,350.00	$100.00	$576.06	98.5	0.2	1.3
Stockbridge	7,000.00	7,000.00	–	–	100.0	–	–
Rutland	3,200.00	3,200.00	–	–	100.0	–	–
Chatham	2,900.00	2,900.00	–	–	100.0	–	–
Salisbury	4,000.00	4,000.00	–	–	100.0	–	–
Raynham	3,000.00	3,000.00	–	–	100.0	–	–
Hamilton	1,000.00	1,000.00	–	–	100.0	–	–
West Boylston	2,000.00	2,000.00	–	–	100.0	–	–
Colrain	1,500.00	1,500.00	–	–	100.0	–	–
Sherborn	1,000.00	1,000.00	–	–	100.0	–	–
Duxbury	11,400.00	11,400.00	–	–	100.0	–	–
Dennis	1,000.00	1,000.00	–	–	100.0	–	–
Freetown	5,000.00	5,000.00	–	–	100.0	–	–
West Newbury	1,000.00	1,000.00	–	–	100.0	–	–
Millis	10,363.25	10,230.00	133.25	–	98.7	1.3	–
Essex	2,800.00	2,800.00	–	–	100.0	–	–
Cheshire	4,000.00	4,000.00	–	–	100.0	–	–
Sandwich	2,000.00	2,000.00	–	–	100.0	–	–
Brookfield	2,500.00	2,500.00	–	–	100.0	–	–
Buckland	2,275.00	2,000.00	275.00	–	87.9	12.1	–
Huntington	2,200.00	2,200.00	–	–	100.0	–	–
Lakeville	3,700.00	3,700.00	–	–	100.0	–	–
Marshfield	6,000.00	[1] 6,000.00	–	–	100.0	–	–
Plainville	3,400.00	3,400.00	–	–	100.0	–	–
Bedford	6,400.00	6,400.00	–	–	100.0	–	–
Pembroke	3,000.00	[2] 3,000.00	–	–	100.0	–	–
Westwood	3,124.97	3,000.00	–	124.97	96.0	–	4.0
Norwell	10,500.00	[1] 10,500.00	–	–	100.0	–	–
Nahant	2,623.32	2,000.00	–	623.32	76.2	–	23.8
Sterling	3,750.00	3,750.00	–	–	100.0	–	–
Newbury	9,000.00	9,000.00	–	–	100.0	–	–
Chester	3,550.00	3,550.00	–	–	100.0	–	–
Erving	2,000.00	2,000.00	–	–	100.0	–	–
Sunderland	4,450.00	4,450.00	–	–	100.0	–	–
Marion	8,250.00	8,250.00	–	–	100.0	–	–
North Reading	–	[3] –	–	–	–	–	–
West Brookfield	2,000.00	2,000.00	–	–	100.0	–	–
Littleton	7,275.00	7,275.00	–	–	100.0	–	–
Mattapoisett	8,609.19	8,609.19	–	–	100.0	–	–
Tisbury	6,905.00	6,905.00	–	–	100.0	–	–
Rowley	900.00	900.00	–	–	100.0	–	–
Russell	7,700.00	7,700.00	–	–	100.0	–	–
Whately	4,500.00	4,500.00	–	–	100.0	–	–
Yarmouth	8,500.00	8,500.00	–	–	100.0	–	–
Middleton	1,000.00	1,000.00	–	–	100.0	–	–
Southwick	2,900.00	2,900.00	–	–	100.0	–	–
Edgartown	899.90	899.90	–	–	100.0	–	–
Lynnfield	4,500.00	[4] 4,500.00	–	–	100.0	–	–
Clarksburg	1,000.00	1,000.00	–	–	100.0	–	–
Sudbury	2,000.00	2,000.00	–	–	100.0	–	–
Stow	2,500.00	2,500.00	–	–	100.0	–	–
Wenham	2,500.00	2,500.00	–	–	100.0	–	–
Lanesborough	980.00	980.00	–	–	100.0	–	–
Oak Bluffs	6,500.00	6,500.00	–	–	100.0	–	–
Rochester	1,000.00	1,000.00	–	–	100.0	–	–
Hubbardston	1,500.00	1,500.00	–	–	100.0	–	–
Tyngsborough	1,600.00	1,600.00	–	–	100.0	–	–
Lincoln	2,500.00	[5] 1,000.00	1,500.00	–	40.0	60.0	–
Mendon	650.00	650.00	–	–	100.0	–	–
Topsfield	2,000.00	2,000.00	–	–	100.0	–	–
Carver	2,350.00	2,350.00	–	–	100.0	–	–
Burlington	1,000.00	1,000.00	–	–	100.0	–	–
Gill	2,000.00	2,000.00	–	–	100.0	–	–
Dover	6,137.68	6,000.00	–	137.68	97.8	–	2.2
Ashby	1,200.00	1,200.00	–	–	100.0	–	–
Wellfleet	500.00	500.00	–	–	100.0	–	–
Southampton	500.00	500.00	–	–	100.0	–	–
Boylston	500.00	500.00	–	–	100.0	–	–
Bernardston	1,500.00	1,500.00	–	–	100.0	–	–
Bolton	200.00	200.00	–	–	100.0	–	–
Princeton	5,000.00	5,000.00	–	–	100.0	–	–
Hampden	500.00	500.00	–	–	100.0	–	–
Dana	925.00	925.00	–	–	100.0	–	–
Halifax	2,500.00	2,500.00	–	–	100.0	–	–
Richmond	1,000.00	1,000.00	–	–	100.0	–	–

[1] Includes $2,000 paid county of Plymouth on account of Union Bridge.
[2] Serial loans amounting to $4,000 were paid from reimbursements from county for highway construction.
[3] Serial loans amounting to $3,250 were paid from investment fund.
[4] Serial loans amounting to $1,000 were paid from investment fund.
[5] Serial loans amounting to $3,000 were paid from investment fund.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1923* — Concluded.

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Pelham	$700.00	$700.00	–	–	100.0	–	–
Paxton	4,716.00	4,716.00	–	–	100.0	–	–
Blandford	1,540.00	1,540.00	–	–	100.0	–	–
Plympton	3,000.00	3,000.00	–	–	100.0	–	–
Sandisfield	320.00	320.00	–	–	100.0	–	–
Egremont	1,000.00	1,000.00	–	–	100.0	–	–
Savoy	800.00	800.00	–	–	100.0	–	–
Eastham	675.00	675.00	–	–	100.0	–	–
Greenwich	100.00	100.00	–	–	100.0	–	–
Dunstable	250.00	250.00	–	–	100.0	–	–
Leyden	270.00	270.00	–	–	100.0	–	–
Warwick	500.00	500.00	–	–	100.0	–	–
Monterey	200.00	200.00	–	–	100.0	–	–
Middlefield	2,000.00	2,000.00	–	–	100 0	–	–
Mashpee	400.00	400.00	–	–	100.0	–	–
Chilmark	1,200.00	1,200.00	–	–	100.0	–	–
Montgomery	130.00	130.00	–	–	100.0	–	–
Goshen	500.00	500.00	–	–	100.0	–	–
Gosnold	1,000.00	1,000.00	–	–	100.0	–	–
New Ashford	100.00	100.00	–	–	100.0	–	–
Totals	**$980,398.95**	**$972,043.51**	**$6,126.25**	**$2,229.19**	**99.2**	**0.6**	**0.2**

The following towns showed no payment on account of funded or fixed debt: —

Alford	Cummington	Hopedale	Peru	Truro
Ashfield	East Brookfield	Leverett	Petersham	Tyringham
Becket	Enfield	Lunenburg	Phillipston	Upton
Berkley	Florida	Monroe	Plainfield	Wales
Berlin	Gay Head	Mount Washington	Prescott	Washington
Boxborough	Granby	New Braintree	Rowe	Wendell
Boxford	Granville	New Marlborough	Royalston	Westhampton
Brewster	Hancock	New Salem	Sheffield	Westminster
Brimfield	Hawley	Norfolk	Shelburne	West Stockbridge
Carlisle	Heath	Northborough	Shutesbury	West Tisbury
Charlemont	Hinsdale	Oakham	Sturbridge	Williamstown
Chesterfield	Holland	Orleans	Tolland	Windsor
Conway	Holliston	Otis	Townsend	Worthington

DIVISION C

CASH BALANCES

TABLE VII. *Cash Balances.*

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1923						CASH AT END OF 1923					
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Barnstable	$22,527.14	$22,527.14	–	–	–	–	$23,410.28	$23,410.28	–	–	–	–
Monson	5,374.10	5,374.10	–	–	–	–	6,016.29	6,016.29	–	–	–	–
Randolph	6,892.10	6,855.21	$36.89	–	–	–	16,439.26	16,402.37	$36.89	–	–	–
Tewksbury	5,663.44	5,663.44	–	–	–	–	9,879.47	9,879.47	–	–	–	–
Wareham	83,172.90	83,172.90	–	–	–	–	76,103.84	76,103.84	–	–	–	–
Blackstone	1,093.04	1,093.04	–	–	–	–	6,224.26	6,224.26	–	–	–	–
Provincetown	1,755.63	1,755.63	–	–	–	–	11,666.66	11,666.66	–	–	–	–
Foxborough	16,508.55	16,508.55	–	–	–	–	22,835.53	22,835.53	–	–	–	–
Lee	9,095.79	9,095.79	–	–	–	–	13,582.64	13,582.64	–	–	–	–
Templeton	58,912.09	58,912.09	–	–	–	–	30,369.30	30,155.12	–	–	–	$214.18
Auburn	20,098.96	19,953.93	–	$145.03	–	–	15,817.67	15,651.42	–	$166.25	–	–
Rockport	10,233.83	8,338.84	–	–	$1,894.99	–	10,646.89	8,713.88	–	–	$1,933.01	–
Oxford	70,438.21	69,915.87	–	–	522.34	–	24,006.34	23,517.77	–	–	488.57	–
Dalton	13,477.89	11,112.17	–	838.58	1,527.14	–	18,559.10	15,312.64	–	485.91	2,760.55	–
Shrewsbury	150,171.53	149,726.86	–	208.63	236.04	–	102,981.01	102,508.00	–	208.63	264.38	–
Williamstown	1,454.77	1,454.77	–	–	–	–	153,656.29	153,656.29	–	–	–	–
Dudley	10,308.71	10,308.71	–	–	–	–	6,371.61	6,371.61	–	–	–	–
Billerica	16,127.17	16,127.17	–	–	–	–	77,768.67	77,186.18	–	–	–	582.49
Leicester	3,298.41	3,298.41	–	–	–	–	10,768.02	10,768.02	–	–	–	–
Medfield	10,997.29	10,830.06	–	167.23	–	–	46,196.54	46,196.54	–	–	–	–
Somerset	7,762.04	7,762.04	–	–	–	–	2,329.55	2,329.55	–	–	–	–
Falmouth	44,770.66	43,486.29	–	306.23	878.14	$100.00	48,532.88	47,024.92	–	325.86	1,082.10	100.00
East Bridgewater	26,313.36	25,940.87	–	–	372.49	–	12,294.46	11,861.62	–	–	201.83	231.01
Warren	12,112.71	12,112.71	–	–	–	–	25,097.15	25,097.15	–	–	–	–
Barre	51,168.92	51,168.92	–	–	–	–	30,755.84	30,755.84	–	–	–	–
Westford	9,400.21	8,339.14	–	430.73	630.34	–	20,448.66	20,377.78	–	–	70.88	–
Holbrook	11,730.29	9,188.78	1,505.67	–	997.31	38.53	9,782.05	8,706.42	–	–	1,040.10	35.53
Westport	17,898.22	15,656.96	–	2,241.26	–	–	54,953.52	52,727.43	–	2,226.09	–	–
Hardwick	22,043.68	15,361.57	–	4.54	6,677.57	–	25,354.98	17,005.46	–	–	8,349.52	–
Acushnet	2,859.70	2,859.70	–	–	–	–	176.82	176.82	–	–	–	–
Ayer	622.54	622.54	–	–	–	–	2,989.31	2,989.31	–	–	–	–
Holden	14,711.21	14,711.21	–	–	–	–	15,039.60	15,039.60	–	–	–	–

Medway	10,073.22	10,073.22	–	–	–	–	6,471.63	6,471.63	–	–	–	–
West Bridgewater	13,492.31	13,492.31	–	–	–	–	16,442.04	16,442.04	–	–	–	–
Seekonk	10,271.11	10,271.11	–	–	–	–	23,558.47	23,558.47	–	–	–	–
Wrentham	12,929.58	12,700.33	–	–	229.25	–	8,729.85	8,460.52	–	–	269.33	–
Deerfield	33,378.21	33,378.09	–	.12	–	–	17,003.72	17,003.60	–	.12	–	–
Nantucket	13,405.44	13,405.44	–	–	–	–	23,735.00	23,735.00	–	–	–	–
Hadley	16,438.58	15,438.58	–	–	1,000.00	–	7,222.02	7,222.02	–	–	–	–
Wilbraham	3,936.47	3,936.47	–	–	–	–	5,884.29	5,884.29	–	–	–	–
Hopedale	90,964.70	90,464.99	–	–	499.71	–	70,527.39	70,507.45	–	–	19.94	–
Holliston	24,226.28	24,226.28	–	–	–	–	39,411.35	39,411.35	–	–	–	–
Lenox	12,356.73	12,356.73	–	–	–	–	8,288.98	8,288.98	–	–	–	–
Hatfield	13,779.60	13,745.22	–	34.38	–	–	17,784.94	17,748.56	–	36.38	–	–
Groveland	2,549.72	2,549.72	–	–	–	–	7,461.23	7,461.23	–	–	–	–
Cohasset	7,318.93	7,082.58	–	–	236.35	–	15,261.10	14,934.37	–	–	326.73	–
Longmeadow	26,431.23	23,707.06	793.39	–	–	1,930.78	10,140.07	6,931.02	798.06	–	–	2,410.99
North Brookfield	9,123.53	9,123.53	–	–	–	–	6,257.15	6,257.15	–	–	–	–
Wilmington	17,211.44	17,030.69	–	–	180.75	–	31,951.46	30,676.09	–	–	225.37	1,050.00
Sutton	10,374.74	10,374.57	–	–	.17	–	8,654.08	8,654.02	–	–	.06	–
Hanover	1,935.67	1,758.77	–	100.00	76.90	–	9,218.90	9,074.34	–	–	48.70	95.86
Dighton	13,962.30	13,956.99	–	5.31	–	–	23,877.80	23,877.80	–	–	–	–
Harvard	10,429.57	8,674.58	97.20	703.19	954.60	–	13,783.62	11,635.04	138.25	915.45	1,094.88	–
Scituate	38,707.15	38,707.15	–	–	–	–	39,424.53	39,424.53	–	–	–	–
Bourne	28,414.74	28,414.74	–	–	–	–	54,789.52	54,789.52	–	–	–	–
Kingston	12,100.04	6,177.90	–	129.13	5,730.01	63.00	18,140.54	11,481.19	–	293.50	6,302.85	63.00
Pepperell	10,217.17	9,905.29	–	–	178.95	132.93	9,875.10	9,555.33	–	–	181.50	138.27
Sharon	20,003.22	19,855.24	–	–	–	147.98	22,482.94	22,332.46	–	–	–	150.48
Manchester	41,925.06	41,647.49	127.50	10.86	84.81	54.40	28,964.12	28,679.69	127.50	–	102.53	54.40
Lancaster	15,246.30	15,223.80	–	–	22.50	–	14,124.00	13,290.54	–	422.21	411.25	–
Norton	13,307.08	13,085.33	–	–	221.75	–	26,760.76	26,760.76	–	–	–	–
East Longmeadow	9,655.74	2,220.27	–	–	7,399.19	36.28	5,820.36	5,798.46	–	–	–	21.90
Swansea	19,031.65	18,751.65	–	–	280.00	–	2,116.52	1,741.52	–	–	375.00	–
Hopkinton	18,733.41	18,362.15	–	353.21	18.05	–	18,692.86	18,226.14	–	435.67	31.05	–
Ashland	8,198.45	8,198.45	–	–	–	–	27,554.54	27,554.54	–	–	–	–
Weston	41,070.57	40,125.20	–	–	945.37	–	15,832.82	14,802.30	–	–	1,030.52	–
Shirley	19,512.78	19,512.78	–	–	–	–	12,243.46	12,243.46	–	–	–	–
Millville	12,201.29	12,201.29	–	–	–	–	7,376.14	7,376.14	–	–	–	–
Groton	4,704.87	3,706.85	–	–	730.97	267.05	12,625.99	11,755.20	–	–	603.74	267.05
Douglas	19,371.81	19,369.69	–	2.12	–	–	6,570.32	6,566.92	–	3.40	–	–
Avon	4,150.68	4,150.68	–	–	–	–	11,850.66	11,850.66	–	–	–	–
Merrimac	32,799.94	32,799.94	–	–	–	–	28,881.85	28,881.85	–	–	–	–

TABLE VII. — *Cash Balances* — Continued.

Towns. (Population under 5,000)	Cash at Beginning of 1923						Cash at End of 1923					
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Acton	$2,037.48	$1,545.94	$304.47	–	$187.07	–	$7,253.63	$7,015.25	–	–	$238.38	–
Bellingham	7,950.03	7,950.03	–	–	–	–	6,439.85	6,439.85	–	–	–	–
Rehoboth	28,099.86	28,099.86	–	–	–	–	9,810.00	9,810.00	–	–	–	–
Belchertown	36,537.47	35,414.11	–	$244.37	878.99	–	21,682.37	20,246.06	–	$181.77	1,254.54	–
Ashburnham	9,056.37	9,010.96	45.41	–	–	–	11,626.51	11,563.21	$63.30	–	–	–
Georgetown	18,400.32	18,385.32	–	–	–	$15.00	28,007.34	27,932.34	–	–	–	$75.00
Charlton	27,157.63	26,966.14	–	.01	191.48	–	8,501.89	8,352.20	–	36.43	113.26	–
Wayland	17,847.38	17,071.58	–	600.55	175.25	–	3,394.85	2,350.25	–	869.35	175.25	–
Hanson	16,875.04	16,629.25	–	245.79	–	–	21,281.28	20,953.96	–	327.32	–	–
Williamsburg	15,003.47	14,270.69	–	–	732.78	–	20,798.34	20,117.86	–	–	680.48	–
Harwich	4,599.30	4,433.72	–	165.58	–	–	2,414.61	2,414.61	–	–	–	–
Southborough	31,019.49	29,429.53	949.85	385.80	254.31	–	19,961.59	18,302.94	1,067.24	382.65	208.76	–
Northfield	24,211.33	24,181.33	–	–	30.00	–	40,273.45	40,263.45	–	–	10.00	–
Hull	82,620.82	59,003.98	16,282.98	–	–	7,333.86	34,717.81	28,640.41	–	–	–	6,077.40
Stockbridge	62.15	62.15	–	–	–	–	24,871.77	24,086.68	–	196.78	588.31	–
Northborough	20,987.28	20,656.66	–	–	330.62	–	52,403.08	50,634.83	–	–	1,768.25	–
Rutland	804.10	804.10	–	–	–	–	4,252.70	4,252.70	–	–	–	–
Chatham	651.27	651.27	–	–	–	–	4,538.63	4,538.63	–	–	–	–
Salisbury	19,393.26	19,019.78	–	–	373.48	–	15,054.57	14,725.62	–	–	328.95	–
Raynham	11,819.81	11,819.81	–	–	–	–	15,046.17	15,046.17	–	–	–	–
Upton	33.75	33.75	–	–	–	–	1,171.22	1,171.22	–	–	–	–
Lunenburg	11,348.69	11,348.69	–	–	–	–	6,322.56	6,322.56	–	–	–	–
Hamilton	17,876.80	17,708.08	–	–	125.91	42.81	30,764.79	30,527.82	–	–	194.16	42.81
West Boylston	25,703.87	25,296.95	–	406.92	–	–	13,563.65	13,304.98	–	258.67	–	–
Colrain	8,852.10	8,852.10	–	–	–	–	12,912.67	12,912.67	–	–	–	–
Townsend	10,370.17	10,230.15	–	57.35	82.67	–	2,935.35	2,814.48	–	33.25	87.62	–
Sturbridge	7,145.27	6,515.12	–	565.87	64.28	–	6,816.21	6,044.00	–	588.96	183.25	–
Sherborn	8,162.33	7,295.49	–	–	866.84	–	7,346.85	7,197.55	–	–	149.30	–
Duxbury	25,382.27	25,382.27	–	–	–	–	9,613.09	9,613.09	–	–	–	–
Dennis	10,735.61	10,661.56	–	–	74.05	–	9,251.87	9,188.63	–	–	63.24	–
Freetown	13,088.14	12,503.13	–	–	–	585.01	1,043.03	355.18	–	75.00	–	612.85
West Newbury	1,068.21	937.84	–	–	130.37	–	7,165.91	7,097.57	–	–	68.34	–

Millis	18,197.10	18,197.10	–	–	–	–	9,924.11	9,924.11	–	–	–	–
Essex	3,211.82	2,347.46	–	–	54.08	810.28	3,643.30	3,635.96	–	–	7.34	–
Cheshire	45,352.80	45,320.37	–	32.43	–	–	3,614.68	3,499.70	–	114.98	–	–
Sandwich	29,185.65	29,185.65	–	–	–	–	28,010.58	28,010.58	–	–	–	–
Brookfield	2,393.12	2,014.67	–	.10	378.35	–	1,699.27	1,114.68	–	10.69	573.90	–
Shelburne	5,503.40	5,503.40	–	–	–	–	11,239.05	11,239.05	–	–	–	–
Sheffield	8,146.97	8,134.51	–	12.46	–	–	5,153.67	5,131.92	–	21.75	–	–
Buckland	17,374.34	17,374.34	–	–	–	–	21,398.92	21,398.92	–	–	–	–
Huntington	5,319.67	5,318.43	–	–	1.24	–	6,106.48	5,841.98	–	–	264.50	–
Lakeville	12,553.44	12,553.44	–	–	–	–	12,870.77	12,870.77	–	–	–	–
Marshfield	15,917.64	15,917.64	–	–	–	–	20,442.92	20,372.26	–	–	–	70.66
Plainville	4,150.11	4,150.11	–	–	–	–	2,956.88	1,342.98	–	–	–	1,613.90
Bedford	30,915.99	30,525.45	–	100.00	290.54	–	20,672.32	17,001.01	–	200.00	3,471.31	–
Pembroke	3,691.01	3,691.01	–	–	–	–	1,747.12	459.14	994.33	–	–	293.65
Westwood	23,488.45	23,488.45	–	–	–	–	24,868.24	24,868.24	–	–	–	–
Norwell	10,581.19	10,547.93	–	33.26	–	–	4,808.29	4,767.70	–	40.59	–	–
Westminster	2,134.20	1,219.13	–	–	915.07	–	16,247.45	10,438.62	–	245.73	5,563.10	–
Nahant	31,315.17	31,315.17	–	–	–	–	31,735.75	31,735.75	–	–	–	–
Sterling	20,366.85	20,365.41	–	–	1.44	–	13,694.60	13,688.19	–	–	6.41	–
Newbury	3.66	3.66	–	–	–	–	197.02	197.02	–	–	–	–
Chester	12,429.27	12,429.27	–	–	–	–	2,406.18	2,406.18	–	–	–	–
Erving	20,909.38	20,909.38	–	–	–	–	19,372.22	19,372.22	–	–	–	–
Sunderland	6,374.36	6,374.36	–	–	–	–	2,317.58	2,317.58	–	–	–	–
Marion	15,640.20	15,640.20	–	–	–	–	30,712.16	30,712.16	–	–	–	–
North Reading	16,839.67	16,839.67	–	–	–	–	21,762.92	21,762.92	–	–	–	–
West Brookfield	7,849.67	7,690.36	–	159.31	–	–	9,402.62	9,402.62	–	–	–	–
Littleton	18,176.35	18,015.65	–	–	160.70	–	18,277.63	18,023.43	–	–	254.20	–
Mattapoisett	531.84	531.84	–	–	–	–	984.58	984.58	–	–	–	–
Tisbury	24,505.95	24,505.95	–	–	–	–	14,502.36	14,502.36	–	–	–	–
Rowley	11,654.72	11,654.72	–	–	–	–	6,268.01	6,268.01	–	–	–	–
Russell	27,074.23	27,074.23	–	–	–	–	13,872.55	13,872.55	–	–	–	–
Whately	109.32	109.32	–	–	–	–	4,779.66	4,779.66	–	–	–	–
Yarmouth	9,673.64	9,673.64	–	–	–	–	16,320.44	16,262.71	–	57.73	–	–
Middleton	2,075.09	2,075.09	–	–	–	–	10,937.32	10,913.28	–	–	24.04	–
Southwick	8,537.56	8,278.28	–	259.28	–	–	1,350.48	1,067.47	–	259.28	23.73	–
Edgartown	11,322.23	11,122.23	–	200.00	–	–	14,520.49	14,520.49	–	–	–	–
Lynnfield	11,130.82	11,129.42	–	1.40	–	–	533.32	531.42	–	1.90	–	–
Norfolk	20,455.63	20,455.63	–	–	–	–	28,926.09	28,926.09	–	–	–	–
Clarksburg	2,969.37	2,969.37	–	–	–	–	3,990.07	3,990.07	–	–	–	–
Sudbury	1,251.07	656.83	–	371.07	223.17	–	15,747.77	15,113.15	–	347.83	286.79	–

TABLE VII. — *Cash Balances* — Continued.

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1923						CASH AT END OF 1923					
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Stow	$3,504.74	$2,809.48	–	–	$695.26	–	$9,677.24	$8,879.14	–	–	$798.10	–
Wenham	9,297.12	9,297.12	–	–	–	–	7,629.53	7,629.53	–	–	–	–
Hinsdale	1,355.66	1,355.66	–	–	–	–	349.48	349.48	–	–	–	–
West Stockbridge	2,574.90	2,574.90	–	–	–	–	5,503.87	5,503.87	–	–	–	–
Lanesborough	1,830.85	1,107.70	–	$41.85	669.87	$11.43	648.33	–	–	$21.00	615.90	$11.43
Oak Bluffs	4,720.80	4,720.80	–	–	–	–	1,771.22	1,671.22	–	100.00	–	–
Rochester	4,033.66	3,653.81	–	–	379.85	–	6,700.75	6,261.90	–	–	438.85	–
Hubbardston	7,856.03	7,856.03	–	–	–	–	9,443.93	2,701.83	–	–	6,742.10	–
Tyngsborough	8,971.21	8,843.32	–	–	127.89	–	9,500.51	9,362.75	–	–	137.76	–
Lincoln	44,359.98	32,817.37	$8,453.74	–	3,088.87	–	46,931.54	32,356.93	$5,236.56	250.00	9,088.05	–
Orleans	80,916.45	80,850.55	–	–	65.90	–	66,645.41	66,645.41	–	–	–	–
New Marlborough	1,226.70	1,226.70	–	–	–	–	8,607.12	8,607.12	–	–	–	–
Conway	358.60	32.52	–	–	326.08	–	47.31	–	–	–	47.31	–
Mendon	7.75	7.75	–	–	–	–	41.15	41.15	–	–	–	–
Berkley	3,981.41	3,981.41	–	–	–	–	2,530.39	2,530.39	–	–	–	–
Topsfield	4,072.54	4,072.54	–	–	–	–	2,209.11	2,209.11	–	–	–	–
Carver	13,395.49	13,370.34	–	12.53	12.62	–	10,681.39	10,653.94	–	12.70	14.75	–
Burlington	1,516.42	1,516.42	–	–	–	–	1,794.34	1,794.34	–	–	–	–
Gill	724.76	724.76	–	–	–	–	496.47	496.47	–	–	–	–
Ashfield	4,741.27	4,641.27	–	–	100.00	–	5,553.58	5,453.58	–	–	100.00	–
Berlin	1,735.25	1,735.25	–	–	–	–	12,640.81	12,640.81	–	–	–	–
Dover	15,463.19	15,463.19	–	–	–	–	10,822.39	10,822.39	–	–	–	–
Ashby	12,382.16	12,382.16	–	–	–	–	9,210.95	9,210.95	–	–	–	–
Wellfleet	919.09	545.04	–	374.05	–	–	7,700.77	4,752.63	–	2,948.14	–	–
Royalston	6,290.75	6,290.75	–	–	–	–	7,602.30	7,602.30	–	–	–	–
Southampton	2,862.20	1,379.70	–	–	1,482.50	–	2,951.65	1,695.25	–	–	1,256.40	–
Charlemont	11,591.50	11,591.50	–	–	–	–	10,025.13	10,025.13	–	–	–	–
Boylston	2,328.54	2,328.54	–	–	–	–	1,356.34	1,356.34	–	–	–	–
Enfield	2,607.97	2,607.97	–	–	–	–	2,783.67	2,783.67	–	–	–	–
East Brookfield	1,574.46	1,574.46	–	–	–	–	4,283.84	4,283.84	–	–	–	–
Granby	1,620.60	1,503.77	–	–	116.83	–	4,045.49	4,025.28	–	–	20.21	–
Brimfield	367.95	367.95	–	–	–	–	127.52	127.52	–	–	–	–

Bernardston	3,068.06	3,068.06	–	–	–	–	803.68	803.68	–	–	–	–
Bolton	1,382.39	1,351.04	–	–	31.35	–	5,945.85	5,844.56	–	–	101.29	–
Leverett	6,981.48	6,981.48	–	–	–	–	5,468.51	5,468.51	–	–	–	–
Brewster	4,586.65	4,586.65	–	–	–	–	4,916.08	4,916.08	–	–	–	–
Princeton	4,690.69	4,690.69	–	–	–	–	241.83	241.70	–	.13	–	–
Becket	1,255.27	1,211.74	–	43.53	–	–	3,288.31	3,230.60	–	57.71	–	–
Granville	3,174.60	3,174.60	–	–	–	–	4,829.26	4,829.26	–	–	–	–
Petersham	6,767.24	6,767.24	–	–	–	–	6,710.91	6,685.91	–	25.00	–	–
Hampden	3,771.65	3,771.65	–	–	–	–	1,375.75	1,375.75	–	–	–	–
Dana	6,007.91	6,007.91	–	–	–	–	7,575.57	7,575.57	–	–	–	–
Boxford	3,982.40	3,982.40	–	–	–	–	194.87	194.87	–	–	–	–
Halifax	3,028.43	3,028.43	–	–	–	–	2,695.38	2,695.38	–	–	–	–
Richmond	2,839.35	2,797.79	–	41.56	–	–	886.30	886.30	–	–	–	–
Truro	2,389.15	1,897.89	–	172.31	318.95	–	5,848.93	5,659.55	–	189.38	–	–
New Salem	7,229.01	7,229.01	–	–	–	–	8,321.14	8,321.14	–	–	–	–
Pelham	3,276.35	3,265.68	–	–	10.67	–	3,338.31	3,338.31	–	–	–	–
Cummington	1,234.61	1,234.61	–	–	–	–	749.52	749.52	–	–	–	–
Paxton	3,376.72	2,390.84	–	840.16	145.72	–	15,995.58	15,875.58	–	100.00	–	20.00
Blandford	1,078.47	1,078.47	–	–	–	–	4,753.80	4,753.80	–	–	–	–
Oakham	1,599.46	1,499.46	–	100.00	–	–	3,260.14	2,835.14	–	425.00	–	–
Plympton	9,377.81	9,377.81	–	–	–	–	8,368.15	8,368.15	–	–	–	–
Hancock	1,972.54	1,972.54	–	–	–	–	2,582.24	2,582.24	–	–	–	–
Carlisle	1,920.01	622.69	1,139.90	–	157.42	–	1,996.68	1,944.26	–	–	52.42	–
Sandisfield	656.98	656.98	–	–	–	–	1,856.89	1,856.89	–	–	–	–
Chesterfield	6,228.88	6,175.64	–	53.24	–	–	8,196.73	8,134.31	–	62.42	–	–
Egremont	205.73	205.73	–	–	–	–	1,544.08	1,544.08	–	–	–	–
Savoy	4,707.03	4,707.03	–	–	–	–	3,755.47	3,755.47	–	–	–	–
Eastham	8,756.45	8,432.54	–	–	323.91	–	15,708.22	15,293.66	–	–	414.56	–
Wales	1,491.36	1,491.36	–	–	–	–	3,056.96	3,056.96	–	–	–	–
Worthington	1,248.17	1,004.02	–	–	244.15	–	478.96	234.81	–	–	244.15	–
Windsor	2,032.87	1,975.95	–	56.92	–	–	916.31	827.16	–	89.15	–	–
Greenwich	1,517.45	1,517.45	–	–	–	–	2,699.59	2,699.59	–	–	–	–
New Braintree	1,189.27	1,189.27	–	–	–	–	55.21	55.21	–	–	–	–
Hawley	4,302.61	4,302.61	–	–	–	–	4,946.64	4,946.64	–	–	–	–
Otis	2,560.76	2,560.76	–	–	–	–	1,666.41	1,666.41	–	–	–	–
Phillipston	522.18	519.67	–	2.25	.26	–	3,713.24	3,684.68	–	2.25	26.31	–
Dunstable	6,461.16	6,051.61	–	165.27	210.78	33.50	3,190.57	2,628.04	–	262.56	299.97	–
Wendell	12,282.55	12,282.55	–	–	–	–	10,379.85	10,379.85	–	–	–	–
West Tisbury	3,697.03	3,697.03	–	–	–	–	4,139.99	4,139.99	–	–	–	–
Rowe	4,240.70	4,240.70	–	–	–	–	1,742.53	1,742.53	–	–	–	–

TABLE VII. — *Cash Balances* — Concluded.

Towns. (Population under 5,000)	Cash at Beginning of 1923						Cash at End of 1923					
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Plainfield	$31.06	$31.06	–	–	–	–	$62.53	$62.53	–	–	–	–
Leyden	305.80	305.80	–	–	–	–	595.12	595.12	–	–	–	–
Warwick	2,773.72	2,723.72	–	$50.00	–	–	4,379.28	4,179.28	–	$200.00	–	–
Heath	4,378.55	4,378.55	–	–	–	–	3,240.84	3,240.84	–	–	–	–
Westhampton	3,599.62	3,599.62	–	–	–	–	6,370.05	6,370.05	–	–	–	–
Boxborough	1,745.04	1,745.04	–	–	–	–	2,216.51	2,216.51	–	–	–	–
Florida	11,700.11	11,689.87	–	10.24	–	–	17,532.92	17,522.68	–	10.24	–	–
Monterey	2,496.30	2,496.30	–	–	–	–	1,007.60	1,007.60	–	–	–	–
Middlefield	1,695.18	1,695.18	–	–	–	–	1,004.53	1,004.53	–	–	–	–
Tyringham	560.93	560.93	–	–	–	–	1,382.75	1,382.75	–	–	–	–
Alford	278.26	278.26	–	–	–	–	346.56	346.56	–	–	–	–
Mashpee	3,887.99	3,887.99	–	–	–	–	91.48	91.48	–	–	–	–
Shutesbury	5,491.79	5,491.79	–	–	–	–	4,047.30	4,047.30	–	–	–	–
Chilmark	821.97	821.97	–	–	–	–	718.16	718.16	–	–	–	–
Washington	2,851.55	2,851.55	–	–	–	–	2,045.47	2,045.47	–	–	–	–
Prescott	1,199.48	1,199.48	–	–	–	–	227.96	227.96	–	–	–	–
Montgomery	233.03	233.03	–	–	–	–	33.49	33.49	–	–	–	–
Goshen	1,525.58	1,477.39	–	–	$48.19	–	1,923.45	340.38	–	–	$1,583.07	–
Tolland	493.28	493.28	–	–	–	–	231.02	231.02	–	–	–	–
Monroe	10,257.86	10,257.86	–	–	–	–	3,635.12	3,635.12	–	–	–	–
Holland	1,139.69	1,136.09	–	3.60	–	–	1,751.56	1,737.66	–	13.90	–	–
Peru	239.24	239.24	–	–	–	–	112.65	112.65	–	–	–	–
Gay Head	801.92	801.92	–	–	–	–	223.67	223.67	–	–	–	–
Gosnold	4,155.12	4,155.12	–	–	–	–	5,287.89	5,287.89	–	–	–	–
New Ashford	124.11	124.11	–	–	–	–	26.81	26.81	–	–	–	–
Mount Washington	1,941.05	1,941.05	–	–	–	–	1,388.70	1,388.70	–	–	–	–
242 Towns	**$2,968,160.08**	**$2,867,725.18**	**$29,737.00**	**$11,489.61**	**$47,605.45**	**$11,602.84**	**$3,104,491.51**	**$3,001,473.81**	**$8,462.13**	**$14,539.71**	**$65,783.00**	**$14,232.86**

INDEX

By Cities and Towns

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TABLE IV. Detail of Departmental Earnings.
TABLE V. Interest Receipts.
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	Pages	Pages	Pages	Pages	Pages	Pages
ATTLEBORO	20,21	30,31	32,33	34–42	43	44
BEVERLY	18,19	30,31	32,33	34–42	43	44
BOSTON	4,5	30,31	32,33	34–42	43	44
BROCKTON	10,11	30,31	32,33	34–42	43	44
CAMBRIDGE	8,9	30,31	32,33	34–42	43	44
CHELSEA	12,13	30,31	32,33	34–42	43	44
CHICOPEE	16,17	30,31	32,33	34–42	43	44
EVERETT	14,15	30,31	32,33	34–42	43	44
FALL RIVER	6,7	30,31	32,33	34–42	43	44
FITCHBURG	14,15	30,31	32,33	34–42	43	44
GARDNER	22,23	30,31	32,33	34–42	43	44
GLOUCESTER	18,19	30,31	32,33	34–42	43	44
HAVERHILL	10,11	30,31	32,33	34–42	43	44
HOLYOKE	10,11	30,31	32,33	34–42	43	44
LAWRENCE	8,9	30,31	32,33	34–42	43	44
LEOMINSTER	20,21	30,31	32,33	34–42	43	44
LOWELL	8,9	30,31	32,33	34–42	43	44
LYNN	8,9	30,31	32,33	34–42	43	44
MALDEN	12,13	30,31	32,33	34–42	43	44
MARLBOROUGH	24,25	30,31	32,33	34–42	43	44
MEDFORD	16,17	30,31	32,33	34–42	43	44
MELROSE	22,23	30,31	32,33	34–42	43	44
NEW BEDFORD	6,7	30,31	32,33	34–42	43	44
NEWBURYPORT	24,25	30,31	32,33	34–42	43	44
NEWTON	12,13	30,31	32,33	34–42	43	44
NORTH ADAMS	18,19	30,31	32,33	34–42	43	44
NORTHAMPTON	20,21	30,31	32,33	34–42	43	44
PEABODY	20,21	30,31	32,33	34–42	43	44
PITTSFIELD	14,15	30,31	32,33	34–42	43	44
QUINCY	12,13	30,31	32,33	34–42	43	44
REVERE	18,19	30,31	32,33	34–42	43	44
SALEM	14,15	30,31	32,33	34–42	43	44
SOMERVILLE	10,11	30,31	32,33	34–42	43	44
SPRINGFIELD	6,7	30,31	32,33	34–42	43	44
TAUNTON	16,17	30,31	32,33	34–42	43	44
WALTHAM	16,17	30,31	32,33	34–42	43	44
WESTFIELD	22,23	30,31	32,33	34–42	43	44
WOBURN	22,23	30,31	32,33	34–42	43	44
WORCESTER	6,7	30,31	32,33	34–42	43	44

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46–64	65	66,67	68	70	71 (line 27)	72	73	74	76
46–64	65	66,67	68	70	71 (line 26)	72	73	74	76
46–64	65	66,67	68	70	71 (line 8)	72	73	74	76
46–64	65	66,67	68	70	71 (line 3)	72	73	74	76
46–64	65	66,67	68	70	71 (line 19)	72	73	74	76
46–64	65	66,67	68	70	71 (line 13)	72	73	74	76
46–64	65	66,67	68	70	71 (line 28)	72	73	74	76
46–64	65	66,67	68	70	71 (line 24)	72	73	74	76
46–64	65	66,67	68	70	71 (line 15)	72	73	74	76
46–64	65	66,67	68	70	71 (line 16)	72	73	74	76
46–64	65	66,67	68	70	71 (line 23)	72	73	74	76
46–64	65	66,67	68	70	71 (line 12)	72	73	74	76
46–64	65	66,67	68	70	71 (line 39)	72	73	74	76
46–64	65	66,67	68	70	71 (line 30)	72	73	74	76
46–64	65	66,67	68	70	71 (line 20)	72	73	74	76
46–64	65	66,67	68	70	71 (line 37)	72	73	74	76
46–64	65	66,67	68	70	71 (line 17)	72	73	74	76
46–64	65	66,67	68	70	71 (line 11)	72	73	74	76
46–64	65	66,67	68	70	71 (line 22)	72	73	74	76
46–64	65	66,67	68	70	71 (line 21)	72	73	74	76
46–64	65	66,67	68	70	71 (line 18)	72	73	74	76
46–64	65	66,67	68	70	71 (line 32)	72	73	74	76
46–64	65	66,67	68	70	71 (line 6)	72	73	74	76
46–64	65	66,67	68	70	71 (line 4)	72	73	74	76
46–64	65	66,67	68	70	71 (line 31)	72	73	74	76
46–64	65	66,67	68	70	71 (line 33)	72	73	74	76
46–64	65	66,67	68	70	71 (line 38)	72	73	74	76
46–64	65	66,67	68	70	71 (line 2)	72	73	74	76
46–64	65	66,67	68	70	71 (line 7)	72	73	74	76
46–64	65	66,67	68	70	71 (line 25)	72	73	74	76
46–64	65	66,67	68	70	71 (line 5)	72	73	74	76
46–64	65	66,67	68	70	71 (line 10)	72	73	74	76
46–64	65	66,67	68	70	71 (line 36)	72	73	74	76
46–64	65	66,67	68	70	71 (line 14)	72	73	74	76
46–64	65	66,67	68	70	71 (line 1)	72	73	74	76
46–64	65	66,67	68	70	71 (line 29)	72	73	74	76
46–64	65	66,67	68	70	71 (line 35)	72	73	74	76
46–64	65	66,67	68	70	71 (line 9)	72	73	74	76
46–64	65	66,67	68	70	71 (line 34)	72	73	74	76

TABULAR INDEX: FOR TOWNS.

The statistical presentations for the towns include the following tables:

TABLE I. Summary of Financial Transactions.
TABLE II. Outstanding Indebtedness Classified by Character of Obligation — 1923.
TABLE III. Relation of Indebtedness to Valuation — 1923.
TABLE IV. Debt Transactions for 1923 Classified by Character of Obligation.
TABLE V. Sinking and Loan Fund Payments to the State — 1923.
TABLE VI. Method of Meeting Debt Requirements from Taxation — 1923.
TABLE VII. Cash Balances.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Abington	112,113	125	126 (line 37)	129	130	131	135
Acton	176,177	267	274 (line 105)	278	283	284	290
Acushnet	154,155	266	273 (line 66)	277	283	284	288
Adams	88,89	124	126 (line 21)	128	130	131	134
Agawam	118,119	125	126 (line 2)	129	130	131	135
Alford	252,253	271	–	282	283	286	294
Amesbury	94,95	124	126 (line 30)	128	130	131	134
Amherst	114,115	125	126 (line 56)	129	130	131	135
Andover	98,99	124	126 (line 8)	129	130	131	135
Arlington	82,83	124	126 (line 47)	128	130	131	134
Ashburnham	178,179	268	273 (line 68)	278	283	284	290
Ashby	222,223	270	273 (line 38)	280	283	285	292
Ashfield	220,221	270	–	280	283	286	292
Ashland	172,173	267	273 (line 42)	277	283	284	289
Athol	94,95	124	126 (line 5)	128	130	131	134
Auburn	144,145	266	274 (line 97)	276	283	284	288
Avon	174,175	267	275 (line 158)	278	283	284	289
Ayer	154,155	266	273 (line 48)	277	283	284	288
Barnstable	140,141	266	274 (line 120)	276	283	284	288
Barre	152,153	266	–	276	283	284	288
Becket	230,231	270	–	281	283	286	293
Bedford	198,199	269	273 (line 32)	279	283	285	291
Belchertown	176,177	267	273 (line 5)	278	283	284	290
Bellingham	176,177	267	274 (line 77)	278	283	284	290
Belmont	92,93	124	126 (line 9)	128	130	131	134
Berkley	218,219	270	–	280	283	286	292
Berlin	222,223	270	–	280	283	286	292
Bernardston	228,229	270	274 (line 112)	281	283	285	293
Billerica	148,149	266	273 (line 25)	276	283	284	288
Blackstone	142,143	266	273 (line 57)	276	283	284	288
Blandford	236,237	271	273 (line 67)	281	283	286	293
Bolton	228,229	270	275 (line 157)	281	283	285	293
Bourne	166,167	267	274 (line 96)	277	283	284	289
Boxborough	250,251	271	275 (line 175)	282	283	286	294
Boxford	232,233	270	–	281	283	286	293
Boylston	224,225	270	274 (line 125)	280	283	285	292
Braintree	92,93	124	126 (line 64)	128	130	131	134
Brewster	228,229	270	–	281	283	286	293
Bridgewater	98,99	124	126 (line 51)	129	130	131	135
Brimfield	226,227	270	–	281	283	286	292
Brookfield	194,195	268	274 (line 75)	279	283	285	291
Brookline	80,81	124	126 (line 62)	128	130	131	134
Buckland	194,195	268	274 (line 86)	279	283	285	291
Burlington	220,221	270	273 (line 22)	280	283	285	292
Canton	110,111	125	126 (line 61)	129	130	131	135
Carlisle	238,239	271	–	281	283	286	293
Carver	220,221	270	275 (line 171)	280	283	285	292
Charlemont	224,225	270	–	280	283	286	292
Charlton	178,179	268	273 (line 41)	278	283	284	290
Chatham	184,185	268	274 (line 131)	278	283	285	290
Chelmsford	112,113	125	126 (line 42)	129	130	131	135
Cheshire	192,193	268	273 (line 6)	279	283	285	291
Chester	202,203	269	273 (line 8)	279	283	285	291
Chesterfield	240,241	271	–	281	283	286	293
Chilmark	254,255	272	274 (line 93)	282	283	286	294
Clarksburg	210,211	269	274 (line 69)	280	283	285	291
Clinton	88,89	124	126 (line 66)	128	130	131	134
Cohasset	162,163	267	275 (line 164)	277	283	284	289
Colrain	188,189	268	–	278	283	285	290
Concord	106,107	125	126 (line 7)	129	130	131	135
Conway	218,219	270	–	280	283	286	292
Cummington	236,237	271	–	281	283	286	293
Dalton	146,147	266	274 (line 134)	276	283	284	288
Dana	232,233	270	273 (line 46)	281	283	285	293
Danvers	90,91	124	126 (line 44)	128	130	131	134
Dartmouth	106,107	125	126 (line 6)	129	130	131	135
Dedham	92,93	124	126 (line 43)	128	130	131	134
Deerfield	158,159	267	273 (line 59)	277	283	284	289
Dennis	190,191	268	275 (line 173)	279	283	285	290
Dighton	164,165	267	274 (line 126)	277	283	284	289
Douglas	174,175	267	273 (line 16)	278	283	284	289
Dover	222,223	270	273 (line 61)	280	283	285	292

Tabular Index: For Towns—Continued.

Towns.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Dracut	116,117	125	126 (line 34)	129	130	131	135
Dudley	148,149	266	273 (line 30)	276	283	284	288
Dunstable	246,247	271	274 (line 74)	282	283	286	293
Duxbury	190,191	268	274 (line 113)	279	283	285	290
East Bridgewater	150,151	266	273 (line 21)	276	283	284	288
East Brookfield	226,227	270	–	281	283	286	292
Eastham	240,241	271	275 (line 163)	281	283	286	293
Easthampton	90,91	124	126 (line 59)	128	130	131	134
East Longmeadow	170,171	267	273 (line 56)	277	283	284	289
Easton	116,117	125	127 (line 74)	129	130	131	135
Edgartown	208,209	269	275 (line 168)	279	283	285	291
Egremont	240,241	271	274 (line 141)	281	283	286	293
Enfield	226,227	270	–	281	283	286	292
Erving	202,203	269	275 (line 154)	279	283	285	291
Essex	192,193	268	275 (line 167)	279	283	285	291
Fairhaven	102,103	125	126 (line 38)	129	130	131	135
Falmouth	150,151	266	273 (line 58)	276	283	284	288
Florida	250,251	271	–	282	283	286	294
Foxborough	142,143	266	274 (line 139)	276	283	284	288
Framingham	82,83	124	126 (line 3)	128	130	131	134
Franklin	106,107	125	126 (line 18)	129	130	131	135
Freetown	190,191	268	274 (line 117)	279	283	285	290
Gay Head	258,259	272	–	282	283	286	294
Georgetown	178,179	268	273 (line 63)	278	283	284	290
Gill	220,221	270	274 (line 146)	280	283	285	292
Goshen	256,257	272	273 (line 39)	282	283	286	294
Gosnold	258,259	272	275 (line 161)	282	283	286	294
Grafton	104,105	125	126 (line 53)	129	130	131	135
Granby	226,227	270	–	281	283	286	292
Granville	230,231	270	274 (line 104)	281	283	286	293
Great Barrington	108,109	125	126 (line 45)	129	130	131	135
Greenfield	82,83	124	126 (line 26)	128	130	131	134
Greenwich	242,243	271	–	281	283	286	293
Groton	174,175	267	274 (line 128)	278	283	284	289
Groveland	162,163	267	273 (line 28)	277	283	284	289
Hadley	158,159	267	273 (line 47)	277	283	284	289
Halifax	232,233	270	274 (line 143)	281	283	285	293
Hamilton	186,187	268	274 (line 149)	278	283	285	290
Hampden	232,233	270	274 (line 144)	281	283	285	293
Hancock	238,239	271	275 (line 174)	281	283	286	293
Hanover	164,165	267	274 (line 110)	277	283	284	289
Hanson	180,181	268	274 (line 82)	278	283	284	290
Hardwick	154,155	266	274 (line 85)	277	283	284	288
Harvard	166,167	267	274 (line 122)	277	283	284	289
Harwich	180,181	268	–	278	283	284	290
Hatfield	160,161	267	274 (line 83)	277	283	284	289
Hawley	244,245	271	–	281	283	286	293
Heath	248,249	271	–	282	283	286	294
Hingham	114,115	125	127 (line 69)	129	130	131	135
Hinsdale	212,213	269	–	280	283	286	292
Holbrook	152,153	266	273 (line 45)	276	283	284	288
Holden	154,155	266	273 (line 15)	277	283	284	288
Holland	258,259	272	–	282	283	286	294
Holliston	160,161	267	274 (line 137)	277	283	286	289
Hopedale	160,161	267	–	277	283	286	289
Hopkinton	170,171	267	274 (line 111)	277	283	284	289
Hubbardston	214,215	269	274 (line 124)	280	283	285	292
Hudson	100,101	125	126 (line 11)	129	130	131	135
Hull	182,183	268	273 (line 17)	278	283	285	290
Huntington	196,197	269	274 (line 102)	279	283	285	291
Ipswich	110,111	125	126 (line 28)	129	130	131	135
Kingston	166,167	267	273 (line 23)	277	283	284	289
Lakeville	196,197	269	–	279	283	285	291
Lancaster	168,169	267	274 (line 142)	277	283	284	289
Lanesborough	214,215	269	274 (line 121)	280	283	285	292
Lee	144,145	266	273 (line 54)	276	283	284	288
Leicester	148,149	266	274 (line 72)	276	283	284	288
Lenox	160,161	267	274 (line 130)	277	283	284	289
Leverett	228,229	270	–	281	283	286	293
Lexington	106,107	125	126 (line 35)	129	130	131	135
Leyden	248,249	271	275 (line 166)	282	283	286	294
Lincoln	216,217	270	274 (line 90)	280	283	285	292
Littleton	204,205	269	273 (line 4)	279	283	285	291
Longmeadow	162,163	267	273 (line 11)	277	283	284	289
Ludlow	100,101	125	126 (line 65)	129	130	131	135
Lunenburg	186,187	268	–	278	283	286	290
Lynnfield	210,211	269	274 (line 116)	280	283	285	291
Manchester	168,169	267	274 (line 70)	277	283	284	289
Mansfield	108,109	125	126 (line 20)	129	130	131	135
Marblehead	102,103	125	126 (line 50)	129	130	131	135
Marion	202,203	269	273 (line 53)	279	283	285	291

Tabular Index: For Towns—Continued.

Towns.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Marshfield	196,197	269	274 (line 71)	279	283	285	291
Mashpee	252,253	271	275 (line 156)	282	283	286	294
Mattapoisett	204,205	269	273 (line 18)	279	283	285	291
Maynard	104,105	125	126 (line 54)	129	130	131	135
Medfield	148,149	266	273 (line 44)	276	283	284	288
Medway	156,157	266	273 (line 13)	277	283	284	289
Mendon	218,219	270	–	280	283	285	292
Merrimac	174,175	267	273 (line 43)	278	283	284	289
Methuen	84,85	124	126 (line 14)	128	130	131	134
Middleborough	96,97	124	126 (line 67)	128	130	131	134
Middlefield	252,253	271	273 (line 36)	282	283	286	294
Middleton	208,209	269	275 (line 153)	279	283	285	291
Milford	86,87	124	126 (line 48)	128	130	131	134
Millbury	112,113	125	126 (line 57)	129	130	131	135
Millis	192,193	268	273 (line 9)	279	283	285	291
Millville	172,173	267	273 (line 52)	277	283	284	289
Milton	96,97	124	126 (line 49)	128	130	131	134
Monroe	256,257	272	–	282	283	286	294
Monson	140,141	266	275 (line 159)	276	283	284	288
Montague	100,101	125	126 (line 63)	129	130	131	135
Monterey	250,251	271	274 (line 129)	282	283	286	294
Montgomery	256,257	272	–	282	283	286	294
Mount Washington	260,261	272	–	282	283	286	294
Nahant	200,201	269	–	279	283	285	291
Nantucket	158,159	267	275 (line 172)	277	283	284	289
Natick	90,91	124	126 (line 12)	128	130	131	134
Needham	104,105	125	126 (line 4)	129	130	131	135
New Ashford	260,261	272	–	282	283	286	294
New Braintree	244,245	271	–	281	283	286	293
Newbury	200,201	269	273 (line 62)	279	283	285	291
New Marlborough	216,217	270	–	280	283	286	292
New Salem	234,235	271	–	281	283	286	293
Norfolk	210,211	269	–	280	283	286	291
North Andover	108,109	125	126 (line 29)	129	130	131	135
North Attleborough	96,97	124	126 (line 27)	128	130	131	134
Northborough	182,183	268	273 (line 20)	278	283	286	290
Northbridge	94,95	124	126 (line 16)	128	130	131	134
North Brookfield	162,163	267	274 (line 127)	277	283	284	289
Northfield	182,183	268	274 (line 88)	278	283	285	290
North Reading	204,205	269	274 (line 106)	279	283	285	291
Norton	170,171	267	273 (line 51)	277	283	284	289
Norwell	198,199	269	273 (line 14)	279	283	285	291
Norwood	88,89	124	126 (line 13)	128	130	131	134
Oak Bluffs	214,215	269	274 (line 138)	280	283	285	292
Oakham	236,237	271	–	281	283	286	293
Orange	116,117	125	126 (line 68)	129	130	131	135
Orleans	216,217	270	–	280	283	286	292
Otis	244,245	271	–	281	283	286	293
Oxford	146,147	266	273 (line 7)	276	283	284	288
Palmer	94,95	124	126 (line 36)	128	130	131	134
Paxton	236,237	271	274 (line 98)	281	283	286	293
Pelham	234,235	271	274 (line 108)	281	283	286	293
Pembroke	198,199	269	273 (line 64)	279	283	285	291
Pepperell	168,169	267	273 (line 34)	277	283	284	289
Peru	258,259	272	–	282	283	286	294
Petersham	230,231	270	–	281	283	286	293
Phillipston	244,245	271	–	281	283	286	293
Plainfield	248,249	271	–	282	283	286	294
Plainville	196,197	269	273 (line 50)	279	283	285	291
Plymouth	86,87	124	127 (line 72)	128	130	131	134
Plympton	238,239	271	274 (line 92)	281	283	286	293
Prescott	254,255	272	–	282	283	286	294
Princeton	230,231	270	274 (line 78)	281	283	285	293
Provincetown	142,143	266	274 (line 99)	276	283	284	288
Randolph	140,141	266	274 (line 73)	276	283	284	288
Raynham	184,185	268	274 (line 135)	278	283	285	290
Reading	102,103	125	126 (line 10)	129	130	131	135
Rehoboth	176,177	267	274 (line 91)	278	283	284	290
Richmond	234,235	271	274 (line 87)	281	283	285	293
Rochester	214,215	269	275 (line 169)	280	283	285	292
Rockland	100,101	125	127 (line 71)	129	130	131	135
Rockport	144,145	266	274 (line 89)	276	283	284	288
Rowe	246,247	271	–	282	283	286	293
Rowley	206,207	269	274 (line 115)	279	283	285	291
Royalston	224,225	270	–	280	283	286	292
Russell	206,207	269	273 (line 2)	279	283	285	291
Rutland	184,185	268	273 (line 37)	278	283	285	290
Salisbury	184,185	268	274 (line 100)	278	283	285	290
Sandisfield	238,239	271	–	281	283	286	293
Sandwich	192,193	268	274 (line 114)	279	283	285	291
Saugus	90,91	124	126 (line 41)	128	130	131	134
Savoy	240,241	271	274 (line 118)	281	283	286	293

Tabular Index: For Towns—Concluded.

Towns.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Scituate	166,167	267	273 (line 60)	277	283	284	289
Seekonk	156,157	266	274 (line 79)	277	283	284	289
Sharon	168,169	267	273 (line 24)	277	283	284	289
Sheffield	194,195	268	–	279	283	286	291
Shelburne	194,195	268	–	279	283	286	291
Sherborn	188,189	268	275 (line 151)	278	283	285	290
Shirley	172,173	267	274 (line 109)	277	283	284	289
Shrewsbury	146,147	266	273 (line 3)	276	283	284	288
Shutesbury	254,255	272	–	282	283	286	294
Somerset	150,151	266	273 (line 40)	276	283	284	288
Southampton	224,225	270	274 (line 123)	280	283	285	292
Southborough	180,181	268	275 (line 160)	278	283	285	290
Southbridge	84,85	124	126 (line 40)	128	130	131	134
South Hadley	114,115	125	126 (line 55)	129	130	131	135
Southwick	208,209	269	273 (line 33)	279	283	285	291
Spencer	110,111	125	126 (line 58)	129	130	131	135
Sterling	200,201	269	274 (line 107)	279	283	285	291
Stockbridge	182,183	268	274 (line 76)	278	283	285	290
Stoneham	98,99	124	126 (line 23)	129	130	131	135
Stoughton	104,105	125	126 (line 31)	129	130	131	135
Stow	212,213	269	274 (line 150)	280	283	285	292
Sturbridge	188,189	268	–	278	283	286	290
Sudbury	210,211	269	274 (line 80)	280	283	285	291
Sunderland	202,203	269	273 (line 1)	279	283	285	291
Sutton	164,165	267	275 (line 165)	277	283	284	289
Swampscott	98,99	124	126 (line 19)	129	130	131	135
Swansea	170,171	267	275 (line 170)	277	283	284	289
Templeton	144,145	266	273 (line 10)	276	283	284	288
Tewksbury	140,141	266	274 (line 103)	276	283	284	288
Tisbury	206,207	269	273 (line 35)	279	283	285	291
Tolland	256,257	272	–	282	283	286	294
Topsfield	218,219	270	275 (line 152)	280	283	285	292
Townsend	188,189	268	274 (line 136)	278	283	286	290
Truro	234,235	271	–	281	283	286	293
Tyngsborough	216,217	270	274 (line 145)	280	283	285	292
Tyringham	252,253	271	–	282	283	286	294
Upton	186,187	268	–	278	283	286	290
Uxbridge	116,117	125	126 (line 46)	129	130	131	135
Wakefield	88,89	124	126 (line 1)	128	130	131	134
Wales	242,243	271	–	281	283	286	293
Walpole	114,115	125	126 (line 15)	129	130	131	135
Ware	96,97	124	126 (line 33)	128	130	131	134
Wareham	142,143	266	274 (line 84)	276	283	284	288
Warren	150,151	266	274 (line 133)	276	283	284	288
Warwick	248,249	271	274 (line 140)	282	283	286	294
Washington	254,255	272	–	282	283	286	294
Watertown	82,83	124	126 (line 22)	128	130	131	134
Wayland	178,179	268	275 (line 162)	278	283	284	290
Webster	86,87	124	127 (line 73)	128	130	131	134
Wellesley	108,109	125	126 (line 25)	129	130	131	135
Wellfleet	222,223	270	274 (line 148)	280	283	285	292
Wendell	246,247	271	–	282	283	286	293
Wenham	212,213	269	274 (line 81)	280	283	285	292
Westborough	112,113	125	126 (line 60)	129	130	131	135
West Boylston	186,187	268	274 (line 119)	278	283	285	290
West Bridgewater	156,157	266	273 (line 12)	277	283	284	289
West Brookfield	204,205	269	273 (line 31)	279	283	285	291
Westford	152,153	266	274 (line 95)	276	283	284	288
Westhampton	250,251	271	–	282	283	286	294
Westminster	200,201	269	274 (line 132)	279	283	286	291
West Newbury	190,191	268	274 (line 94)	279	283	285	290
Weston	172,173	267	273 (line 55)	277	283	284	289
Westport	152,153	266	273 (line 29)	276	283	284	288
West Springfield	86,87	124	126 (line 17)	128	130	131	134
West Stockbridge	212,213	269	–	280	283	286	292
West Tisbury	246,247	271	–	282	283	286	293
Westwood	198,199	269	275 (line 155)	279	283	285	291
Weymouth	84,85	124	126 (line 32)	128	130	131	134
Whately	206,207	269	273 (line 19)	279	283	285	291
Whitman	102,103	125	127 (line 70)	129	130	131	135
Wilbraham	158,159	267	274 (line 147)	277	283	284	289
Williamsburg	180,181	268	273 (line 26)	278	283	284	290
Williamstown	146,147	266	273 (line 27)	276	283	286	288
Wilmington	164,165	267	274 (line 101)	277	283	284	289
Winchendon	110,111	125	126 (line 52)	129	130	131	135
Winchester	92,93	124	126 (line 24)	128	130	131	134
Windsor	242,243	271	–	281	283	286	293
Winthrop	84,85	124	126 (line 39)	128	130	131	134
Worthington	242,243	271	–	281	283	286	293
Wrentham	156,157	266	273 (line 65)	277	283	284	289
Yarmouth	208,209	269	273 (line 49)	279	283	285	291

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The Commonwealth of Massachusetts

Department of Corporations and Taxation,
State House, Boston, July 1, 1926.

As Commissioner of Corporations and Taxation I submit herewith the Nineteenth Annual Report on the Statistics of Municipal Finances of the cities and towns of the Commonwealth for the financial year 1924. This report was prepared under the immediate direction of Mr. Theodore N. Waddell, Director of Accounts in the Department, and contains data relative to the finances of the municipalities of the Commonwealth, together with tabulations compiled from the returns made by the several city and town officials.

HENRY F. LONG,
Commissioner of Corporations and Taxation.

APR 1 1953

The Commonwealth of Massachusetts

REPORT ON THE STATISTICS OF MUNICIPAL FINANCES — 1924

Hon. Henry F. Long, *Commissioner of Corporations and Taxation, State House, Boston.*

Sir: — I submit herewith the Nineteenth Annual Report on the Statistics of Municipal Finances, covering the years ending between November 30, 1924, and March 31, 1925.

Twenty years have elapsed since the passage of the act which provided for the collection and publication of the financial statistics of the cities and towns in the Commonwealth, and although many changes have been made in the statutes affecting the finances of our municipalities, the report submitted is similar in form to those of previous years. Notwithstanding the changes made in the laws, the general classification of accounts, as used, appears to be in keeping with the most modern classification, and by being able to continue this general classification, we have available comparable figures as to the sources of revenue and the purposes of expenditures for a considerable period of time. A study of these annual reports should be helpful in pointing out the cause of the ever-increasing tax rates. Certain functions of government have shown an enormous increase in cost during the past ten years, partially due to the decrease in the purchasing power of the dollar. Most of the increase, however, is due to additional activities entered into to meet social demands; and so long as additional service at public expense is demanded by the public, there is little likelihood of a material decrease in tax rates. I believe, however, that we are making some progress in the planning of public improvements, and that the increase of taxable property will be at a greater ratio than the increase of indebtedness. At the present time, nearly 20 per cent of the operating cost of government is for interest and debt. By substituting a strictly pay-as-you-go policy for financing all annually recurring costs, we automatically make a saving which will eventually show a reduction in tax rates.

The increase in municipal debt in 1926, as compared with 1925, was 57.75 per cent of the increase shown for the year 1925, as compared with 1924. From information available, I am satisfied that the increase in debt in the year 1927 when compared with 1926 will show a further decrease.

Whether a larger or a smaller amount of the earnings of individuals will be taken from them for the support of government depends entirely on the individuals. Under our Massachusetts laws, it is difficult to postpone to any considerable extent the payment of the cost of government; if service is demanded and supplied, a portion of the cost must be reflected immediately in the tax rate.

Financial Status of the Municipalities.

Excess or Deficiency of Revenue.

The tables shown on pages x to xiii show actual receipts from revenue available for municipal expenditures and the actual cost of maintenance and operation of the various departments, together with payments for interest and maturing debt. Attention is again called to the fact that the report is made on a cash basis and that deductions based on a single year's transactions might lead to false conclusions; but where a period of two or more years is considered, the conclusions drawn are as accurate as if the report were on a revenue and expense basis. It will be noted that 34 of the 39 cities and 77 of the 79 towns of over 5,000 population show revenue for current charges in excess of the current charges against revenue. With our statutes requiring a sum equal to twenty-five cents on every thousand dollars of assessed valuation to be raised before a loan may be authorized, there should result in practically every municipality an excess of revenue over the ordinary maintenance cost of government.

It will readily be seen that, if surplus revenue accumulated over a period of years

is appropriated to meet ordinary current charges, or if there is a failure to raise sufficient revenue, or laxity on the part of the officials to maintain an average collection of revenue, a tabulation would show a deficit of revenue. If a surplus is consistently shown, then it is evident that the officials are raising sufficient revenue to meet current charges, are striving to collect revenues promptly, and are also including in the tax levy some of the annually recurring outlay accounts.

The aggregate revenue for current charges for all municipalities, classified according to source, and the aggregate charges against revenue, classified according to purpose or function, with the percentage each class bears to the total for the years 1923 and 1924, are shown in the following tables:

Revenue for Current Charges.

Classification.	1923	1924	Percentages 1923	Percentages 1924
Taxes	$172,289,600	$182,973,483	80.54	80.81
Licenses and permits	760,387	804,420	0.36	0.36
Fines and forfeits	726,218	833,303	0.34	0.37
Grants and gifts (for expenses)	3,025,218	3,213,741	1.41	1.42
All other general revenue	3,639	26,882	[1]–	0.01
Special assessments (for expenses)	1,220,140	1,435,278	0.57	0.63
Privileges	97,351	70,799	0.05	0.03
Departmental	8,836,496	9,625,305	4.13	4.25
Public service enterprises	22,035,046	22,781,497	10.30	10.06
Cemeteries	783,555	813,375	0.37	0.36
Interest	4,009,905	3,689,202	1.87	1.63
Premiums	133,665	162,564	0.06	0.07
Totals	$213,921,220	$226,429,849	100.00	100.00

[1] Less than one one-hundredth of one per cent.

Current Charges against Revenue.

Classification.	1923	1924	Percentages 1923	Percentages 1924
General government	$8,211,763	$9,087,654	4.13	4.30
Protection of persons and property	26,577,195	28,763,100	13.37	13.62
Health and sanitation	14,301,728	15,063,149	7.19	7.13
Highways	20,312,994	20,802,595	10.22	9.85
Charities	11,100,276	12,305,225	5.58	5.83
Soldiers' benefits	1,327,939	1,576,378	0.67	0.75
Schools	56,890,796	59,967,391	28.62	28.39
Libraries	2,797,278	3,084,190	1.41	1.46
Recreation	4,879,408	4,896,617	2.45	2.32
Pensions	1,690,880	1,926,219	0.85	0.91
Unclassified	1,823,784	1,915,681	0.92	0.91
Public service enterprises	12,300,422	12,554,001	6.19	5.94
Cemeteries	1,099,598	1,211,372	0.55	0.57
Administration of trust funds	185,301	192,839	0.09	0.09
Maintenance and operation	$163,499,362	$173,346,411	82.24	82.07
Interest	16,639,058	17,124,958	8.37	8.11
Debt from revenue	17,009,248	18,859,615	8.56	8.93
Transfers to sinking funds from revenue	1,649,406	1,873,771	0.83	0.89
Totals	$198,797,074	$211,204,755	100.00	100.00

The above tables show the cost of maintenance of the various functions or activities of government and the relative cost of each; also the source of revenue of the municipalities and the relative amount received from these various sources.

Departmental revenue shows an increase over the preceding year, due entirely to the increase of unclassified receipts as shown in Table I. These receipts are exceptionally large, since we have included the amounts returned to the municipalities on account of the soldiers' bonus fund, so called. This fund was raised by a special tax which was collected either by the State or by the cities and towns and paid to the State; but the amount collected was in excess of the actual requirements, and in ac-

cordance with a special act of the Legislature, the surplus was returned to the municipalities. The money collected to pay the war bonus was received on account of assessments made in the years 1918 to 1921, inclusive, and the return to the cities and towns was made in 1924.

Of the total charges against revenue, 82.07 per cent was for maintenance and operation of the departments, and 17.93 per cent was for interest and debt. Debt and interest charges increased slightly over the previous year, due partly to the amount of betterment assessments paid to sinking funds, and partly to the increase in debt payments. The largest amount expended for maintenance and operation was for schools, being 34.59 per cent of the total maintenance and operation cost; the next largest expenditure was for protection of persons and property, namely 16.59 per cent. The increase in the cost of protection is due, no doubt, to the traffic problem of today, and it would be of value if the cost of maintaining law and order could be shown separately from the cost of traffic control, but at present it seems impracticable to attempt this. The cost of highway maintenance is proportionately less than is shown for the previous year, but the amount shown in Table I for outlays on account of highways is fifty per cent more than was shown in the previous year. Again the effect of the automobile is noted, as the amount expended by the municipalities for highway outlay is in excess of the amount expended for highway maintenance which includes sidewalks and street lighting.

The revenue for current charges for the year 1924 for all cities and towns exceeded the current charges against revenue by $15,225,094, or 7.21 per cent. Comparing the years 1923 and 1924, we find that the revenue for current charges increased $12,508,629, or 5.85 per cent, while the current charges against revenue for the same period increased $12,407,681, or 6.24 per cent.

The policy of this Commonwealth of informing the people as to the cost of governmental activities by causing annually recurring costs to be reflected in the current year's taxes has caused relatively high tax rates. It is evident, however, that this plan meets with approval, for there appears to be a general demand for further restrictions in the incurrence of debt.

The Debt Burden.

The net funded or fixed debt of all municipalities at the close of the financial year 1924 was $246,696,377, an increase over 1923 of $16,729,407, or 7.27 per cent. The increase in assessed valuation of taxable property was $322,508,242, or 5.39 per cent.

On pages xxi to xxvii tables are presented showing the net debt January 1, 1926, and the ratio of net debt to assessed valuation for the cities, the towns over 5,000 population, and towns under 5,000 population. The total net debt on January 1, 1926, for all municipalities was $257,267,711, an increase over that reported on January 1, 1925, of $11,750,813, or 4.79 per cent. The increase of assessed valuation was $337,240,247, or 5.35 per cent.

The tables on pages xxi to xxvii classify the municipal indebtedness as general debt and enterprise debt, the general debt being further classified so as to show the amount inside the debt limit and the amount outside the debt limit. Practically all of the general debt outside the debt limit has been issued under authority of special acts of the Legislature. The aggregate general debt January 1, 1926, for all municipalities was $194,418,516, of which $77,985,978, or 40.11 per cent, is debt reckoned as outside the limit of indebtedness.

The enterprise debt represents debt incurred for municipal water supplies, municipal lighting plants, and the rapid transit system in Boston, a very small amount being for other public service enterprises. This debt is shown separately, since very little of the carrying charge is reflected directly in the tax rate.

The ratio of net debt to assessed valuation on January 1, 1926, was 3.88 per cent, as compared with 3.90 per cent on January 1, 1925.

In making a comparison between the special debt table as of January 1 of any year with that of the financial year as reported, a slight variation is shown, since the financial years of our cities end between November 30 and March 31 following, the towns only corresponding with the calendar year.

THE CERTIFICATION OF TOWN AND DISTRICT NOTES.

The records of the office relating to the financial condition of the towns of the Com-

monwealth are invaluable in connection with this particular branch of the work. They furnish information required by committees of the Legislature when authority is sought by a municipality to borrow outside the debt limit, and are also utilized to a very great extent by investors in municipal securities.

It has become a fixed policy to make a most thorough investigation of every vote submitted with the notes for certification, and, as a result, the towns have benefited by getting a broader market at a lower rate of interest than obtained prior to the certification act of 1910.

The number of notes certified and the amount of the loans represented by them since the town note act took effect on January 1, 1911, are shown in the following table:

Years.	Revenue and Other Temporary Loans		General Loans		Total	
	Number	Amount	Number	Amount	Number	Amount
1911	983	$8,974,214.59	433	$737,349.43	1,416	$9,711,564.02
1912	1,093	9,438,850.00	831	1,093,712.20	1,924	10,532,562.20
1913	1,241	10,958,450.00	1,095	1,727,363.74	2,336	12,685,813.74
1914	1,411	12,780,963.00	1,290	1,779,575.29	2,701	14,560,538.29
1915	1,501	13,857,600.00	1,306	1,505,530.16	2,807	15,363,130.16
1916	1,437	14,066,488.00	867	1,204,053.62	2,304	15,270,541.62
1917	1,456	15,414,379.22	809	819,664.21	2,265	16,234,043.43
1918	1,665	16,434,205.75	664	711,160.23	2,329	17,145,365.98
1919	1,483	16,914,825.66	912	1,682,658.12	2,395	18,597,483.78
1920	1,802	20,990,182.84	1,339	1,869,786.72	3,141	22,859,969.56
1921	2,176	25,695,512.64	1,923	2,390,275.40	4,099	28,085,788.04
1922	2,183	28,245,427.06	2,099	2,562,840.93	4,282	30,808,267.99
1923	2,047	26,393,895.80	1,946	2,580,052.00	3,993	28,973,947.80
1924	2,230	30,644,443.62	2,028	2,688,215.00	4,258	33,332,658.62
1925	2,284	32,005,695.54	2,108	2,844,251.56	4,392	34,849,947.10
1926 [1]	1,538	23,132,586.25	667	868,695.00	2,205	24,001,281.25

[1] To July 1.

The Auditing of Municipal Accounts and the Installation of Accounting Systems.

This particular work of the Division is constantly increasing. The number of requests for annual audits has prevented the making of a first general audit in all cities and towns as contemplated by the statute, although we are gradually increasing the force of examiners for this work. The number of examiners, however, who can be added during the year is necessarily limited, for even experienced accountants in commercial work must be trained for this particular kind of work, especially where a system of accounts is to be installed.

The auditing of accounts has in the past disclosed serious losses to a number of our cities and towns, but in cases where more frequent audits are requested the conditions found are quite satisfactory. The demands on the part of the public, not only for service at public expense, but for information as to the costs of such service, necessitate careful planning on the part of the administrative officials and prompt and accurate recording of all financial transactions by the accounting and financial officers.

Real progress has been made by many of our municipalities both in providing revenue to meet their needs and in the accounting, but there are still too many places that seem to think that the tax rate must not exceed a certain figure, regardless of the amount appropriated; in other words, they fail to see that a carefully planned budget automatically fixes the tax rate and that any other method is likely to result in a fluctuating tax rate and embarrassment to the taxpayer.

The system of accounts recommended is designed to set forth clearly the true financial condition of the municipality, and the audit reports seek to be constructive rather than critical. During the past year accounting systems have been installed in 14 cities and towns, making a total to date of 164. In addition to installing the 14 systems of accounts, audits have been made in 97 other cities and towns and assistance rendered to a number of cities and towns where systems had previously been installed.

Conclusion.

The work of this Division was never more exacting, legislation each year pertaining to municipal finances increasing the duties, and I wish to express to the entire office

force my appreciation of the efficient manner in which their respective duties have been performed, particularly to Mr. Edward H. Fenton, Deputy Director and Chief Examiner, who has charge of the auditing of city and town accounts and the installation of accounting systems, and to Miss Hannah M. Varney, in general charge of the clerical work and the preparation and tabulation of this report.

Respectfully submitted,

THEODORE N. WADDELL,
Director of Accounts.

State House, Boston, July 1, 1926.

PLAN OF THE REPORT.

The statistical presentations of this report, following the introductory matter, are arranged in three principal parts, devoted respectively to the finances of (I) the 39 cities; (II) the 79 towns having a population of 5,000 or over; and (III) the 237 towns having a population of less than 5,000. In all the tabulations, unless otherwise indicated, the cities and towns are arranged in order of population for convenience of comparison.

Part I. — Cities.

This part is subdivided as follows: — (A) Summary of Financial Transactions; (B) Receipts from Revenue; (C) Payments for Maintenance and Interest; (D) Indebtedness; and (E) Cash Balances.

(A) *Summary of Financial Transactions.*

This division consists of a summary table (designated Table I) or general survey of all the financial transactions of the 39 cities of the Commonwealth (pp. 4–27). The several cities, with the exception of Boston, which has financial transactions of such magnitude as to warrant presentation independently of the other cities, are arranged, for purposes of comparison, according to the population of the Massachusetts Census of 1925, typographical considerations making it necessary to adopt an arbitrary grouping of four municipalities to a page.

(B) *Receipts from Revenue.*

Table II (pp. 30, 31) shows receipts from *General* and Table III (pp. 32, 33) receipts from *Commercial* Revenue. The former consists of taxes, licenses and permits, fines and forfeits, grants and gifts, and all other general revenue; while the latter is composed of revenue from special assessments (whether for expenses or outlays), privileges, departmental earnings, public service enterprises, cemeteries, and interest.

Table IV (pp. 34–42) is an exhibit of classified Departmental Earnings (being the detail of Column D of Table III), from which may be seen the amount of revenue received by the several municipalities from their various departments. Unclassified receipts are excluded because of their diversity. This table is self-explanatory and is suggestive as disclosing the varying degree to which different cities have discovered opportunities for revenue from this source.

Table V (p. 43) is a tabulation of interest receipts classified so as to show the amount of interest derived from money on deposit, from deferred taxes and special assessments, from public trust funds (sub-classified according to particular funds, so far as is practicable), from investment funds, and from miscellaneous sources.

Table VI (p. 44) presents a summary of revenue receipts, giving within the scope of a single table in a form convenient for comparison the receipts from all sources of revenue of the 39 cities.

It is of interest to note that of the total revenue receipts of the 39 cities of the Commonwealth for the year covered by the report, 81.4 per cent is from general revenue sources and 18.6 per cent from commercial revenue sources. The revenue receipts of the city of Boston are 79.7 per cent from general and 20.3 per cent from commercial sources.

(C) *Payments for Maintenance and Interest.*

The tables in this division, VII to X, inclusive (pp. 46–68), exhibit gross payments, classified in detail, on account of the maintenance cost, or what are sometimes called the "current expenses" of the various departments or kinds of municipal services. Interest payments are similarly but separately shown, not only because it is desirable to exhibit this item of expense independently, but because interest is properly a capital rather than a departmental charge.

It would be most interesting and significant, too, if we could calculate the net cost of the several municipal services so as to show the actual burden of each upon the taxpayer, and it might be supposed that such a figure could be obtained simply by deducting the earnings of a department from the amount necessary to maintain it; but there is as yet on the part of accounting authorities no clear or general understanding as to what receipts should be treated as departmental earnings, thereby constituting a proper offset to expense, and what, on the other hand, being in the nature of an assessment upon the taxpayer rather than a charge upon the citizen, cannot be legitimately deducted from a gross cost figure in order to obtain net cost of maintenance.

In comparing certain departmental expenses, large differences will occasionally be noted for the same class of service, the reason for which is not sufficiently apparent to warrant our attempting to assign it without more or less exhaustive inquiry. Meanwhile the differences, even for a single year, which may be noted in these comparative tables for cities of approximately the same size should stimulate local discussion for the purpose of ascertaining whether a satisfactory explanation can be found.

From the interest table (p. 68) we note that the total interest burden of the 39 cities for the year covered by the report was $14,534,667.53, of which $7,849,180.30, or 54.0 per cent, was interest on the general debt; $1,583,872.41, or 10.9 per cent, was interest on revenue and other temporary loans; and the remaining 35.1 per cent of the total interest payments was for debt on account of public service enterprise and cemetery loans, metropolitan assessments for sewer, park, and water purposes, state assessments on account of grade crossing abolition, and miscellaneous debt not specified. It is of interest to note that the total assessment on the city of Boston for interest on metropolitan debts was $1,680,045.32, or 25.0 per cent of the total interest burden of the city (see also payments to the state sinking and loan funds on page 73). Nearly 56 per cent of Somerville's total interest burden is on account of metropolitan assessments.

(D) *Indebtedness.*

Table XI (p. 70) shows the outstanding indebtedness classified by the character of the obligation; Table XII (p. 71), the relation of indebtedness to valuation, the valuation figures as reported to the Tax Commissioner being used; Table XIII (p. 72), the debt transactions for 1924, classified according to the character of the obligation; Table XIV (p. 73) shows separately the payments to the state sinking and loan funds; and Table XV (p. 74) shows the method of meeting debt requirements from taxation.

A tabulation which gives figures for the funded or fixed debt and the net debt only of a municipality does not, however, tell the whole story of the debt burden. Revenue loans, it is true, are not included in reckoning the limit of indebtedness under the law; but though they are temporary transactions with uncollected taxes presumably as an offsetting asset, they constitute in fact a permanent burden, since they are as a class annually recurrent. Loans in anticipation of bond issues, although of a temporary character, are in reality *fixed* debt (having no assets as an offset) and in Table XII are included in the total of funded or fixed debt and reckoned in determining the net debt. Table XI (p. 70) has therefore been prepared for the purpose of showing the aggregate outstanding indebtedness, including not only the funded or fixed debt, but also temporary debt and warrants or orders unpaid.

The net funded or fixed debt is found by deducting from the total funded or fixed debt the amount which has been set aside in sinking funds to pay the debt when due. Funded or fixed debt does not include revenue loans or outstanding warrants or orders, because these debts are considered temporary, and it is assumed that such obligations are offset by theoretically "quick" assets. Thus, revenue loans are offset by uncollected taxes, and warrants or orders by cash on hand.

The table of debt transactions (p. 72) is of interest as showing the amount of debt incurred during the fiscal year 1924 for the several purposes specified, and the amount

of debt cancelled during the year, excepting payments to the state sinking and loan funds on account of grade crossings, metropolitan assessments for sewer, park, and water purposes, and payments to counties on account of debt incurred for bridge purposes. These payments represent the cancellation of a portion of the city's debt incurred by the State on its account, and for this reason are excluded.

Included in the term "General Loans" in the table of debt transactions are not only loans issued for general purposes, but likewise all loans whether specified as for school, fire, or police, etc., purposes, since these could not be shown separately by figures which would be comparable.

Payments to the state sinking and loan funds on account of grade crossings and metropolitan sewer, park, and water assessments are shown separately in Table XIV (p. 73). The aggregate amount thus paid for the 39 cities in 1924 was $726,464.60, of which *Boston* paid $415,511.87, or 57.2 per cent.

Table XV (p. 74) is of interest as showing the relative use by the 39 cities of Massachusetts of the two methods of meeting their debt obligations. The payments to the state sinking and loan funds on account of grade crossings and metropolitan assessments are included in this table in order to show the annual debt charges against revenue, but they are *assessments* and not properly charged as a serial or municipal sinking fund payment.

(E) *Cash Balances.*

Table XVI (p. 76) shows the amount of cash on hand held by the treasurer and departments at the beginning and close of the fiscal year 1924.

PART II. — TOWNS OVER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances.

The tables in Division A, *Summary of Financial Transactions* (pp. 80–123), are similar in form and detail to those given for the cities in Part I, the towns being arranged according to population, with the exception of Brookline, the largest town, which is presented separately as its transactions are scarcely comparable with those of any other town. The tables in the division devoted to *Indebtedness* (II, III, IV, V, and VI, on pp. 126–133, inclusive) are similar to those given for the cities, and the comments made in the latter connection are likewise applicable to the towns. The statements of *Cash Balances* (pp. 136, 137) for the towns are also self-explanatory.

PART III. — TOWNS UNDER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances. They are presented on the same plan as the towns of over 5,000 population, which are shown in Part II.

ANALYSIS TABLES

I. Excess or Deficiency of Revenue
   A. Cities
   B. Towns over 5,000 Population

II. Revenue Charges for Maintenance, Interest, and Debt Requirements
   A. Cities
   B. Towns over 5,000 Population

III. Comparative Statement for the Cities of Valuation, Revenue for Current Charges, and Current Charges against Revenue

IV. Comparative Debt Statements
   A. Aggregate Municipal Indebtedness — Comparisons for 1910, 1922, 1923, and 1924
   B. Aggregate Municipal Indebtedness — General and Enterprise Debt
   C. Net Funded or Fixed Debt and Assessed Valuation

V. Net Debt January 1, 1926, and Ratio of Net Debt to Valuation
   A. Cities
   B. Towns over 5,000 Population
   C. Towns under 5,000 Population

Excess or Deficiency of Revenue: Cities.

Cities. (In order of Population, 1925)	Revenue for Current Charges					Current	
	1920	1921	1922	1923	1924	1920	1921
Boston	$49,652,788	$50,406,827	$52,885,270	$55,927,845	$57,155,673	$46,447,458	$48,735,645
Worcester	6,889,246	8,588,983	8,710,718	9,222,249	10,398,003	7,695,374	8,073,261
Springfield	6,232,906	7,321,346	8,052,196	8,447,794	9,923,075	6,144,562	6,845,642
Fall River	4,931,670	4,781,326	6,111,442	6,287,380	6,599,039	4,867,350	5,043,893
Cambridge	5,397,844	5,193,833	5,549,395	5,981,842	6,582,047	5,209,184	5,468,335
New Bedford	5,443,541	6,443,194	6,765,172	7,305,198	7,383,063	5,512,180	6,299,891
Lowell	3,886,247	4,618,368	4,700,760	5,645,091	5,133,521	4,074,783	4,728,935
Lynn	3,451,204	3,657,950	4,080,999	4,467,809	4,696,399	3,520,351	3,925,411
Somerville	2,925,574	3,049,520	3,237,388	3,142,358	3,709,657	2,858,548	2,984,078
Lawrence	3,854,364	3,721,346	3,873,302	4,227,606	4,733,191	3,614,989	3,664,630
Brockton	2,266,347	2,918,690	2,922,413	3,332,879	3,443,792	2,683,071	2,987,029
Holyoke	3,465,681	3,995,693	4,047,841	4,198,434	4,644,014	3,616,151	3,789,991
Quincy	2,308,896	2,302,492	2,949,949	3,003,285	2,995,037	2,404,159	2,574,056
Newton	3,097,921	2,967,606	3,169,569	3,308,225	3,618,144	2,841,758	2,832,935
Malden	1,705,713	1,864,954	1,984,923	2,177,885	2,383,205	1,715,877	1,881,919
Haverhill	1,893,607	2,257,941	2,265,375	2,275,169	2,371,191	2,034,875	2,142,569
Medford	1,401,300	1,539,313	1,770,200	1,993,122	2,125,053	1,371,345	1,617,768
Chelsea	1,376,421	1,470,468	1,795,682	2,157,161	2,110,761	1,486,094	1,689,050
Pittsfield	1,571,488	1,610,920	1,800,087	1,906,746	2,029,552	1,532,071	1,658,521
Fitchburg	1,696,462	1,833,161	1,943,322	1,981,440	2,052,839	1,802,986	1,937,635
Salem	1,702,644	1,776,754	1,984,773	2,166,883	2,188,642	1,745,302	1,875,521
Everett	1,163,844	1,806,111	1,842,721	1,902,942	1,947,160	1,479,972	1,607,919
Chicopee	1,459,613	1,668,286	1,783,840	1,853,423	2,189,130	1,385,294	1,479,670
Taunton	1,591,014	1,738,266	1,877,822	1,983,362	2,026,618	1,648,207	1,770,704
Waltham	1,179,172	1,105,171	1,352,919	1,695,345	1,581,640	1,100,617	1,225,973
Revere	962,889	1,124,327	1,258,627	1,395,360	1,618,378	1,069,161	1,242,868
Northampton	592,137	873,298	842,872	950,298	1,045,338	666,505	720,337
Gloucester	990,426	1,047,342	1,150,215	1,239,180	1,270,401	1,037,638	1,056,854
North Adams	697,156	822,381	787,748	854,860	922,383	653,259	680,738
Beverly	1,179,306	1,330,291	1,300,804	1,316,543	1,413,903	1,100,416	1,243,330
Leominster	501,655	607,577	669,887	704,927	706,383	522,558	616,214
Attleboro	775,883	882,070	956,661	946,903	944,810	736,880	874,977
Melrose	758,684	780,692	892,701	925,096	1,050,622	775,471	846,246
Peabody	857,101	1,049,485	1,237,525	1,346,928	1,332,256	902,144	1,089,571
Westfield	865,688	866,540	986,870	1,052,795	1,062,514	829,856	856,210
Gardner	605,577	708,915	685,458	855,494	922,136	556,324	635,260
Woburn	561,543	651,723	799,867	759,168	803,773	642,286	698,105
Marlborough	479,676	505,041	522,332	537,907	658,078	505,185	519,953
Newburyport	371,538	523,346	521,599	579,578	623,481	428,321	486,443
39 Cities	**$130,744,766**	**$140,411,547**	**$150,071,244**	**$160,056,510**	**$168,394,902**	**$129,218,562**	**$138,408,087**

Excess or Deficiency of Revenue: Cities – Concluded.

Charges against Revenue			Excess (+) or Deficiency (−) of Revenue				
1922	1923	1924	1920	1921	1922	1923	1924
$51,809,484	$52,092,171	$55,228,596	+$3,205,330	+$1,671,182	+$1,075,786	+$3,835,674	+$1,927,077
8,493,582	8,992,542	9,794,829	−806,128	+515,722	+217,136	+229,707	+603,174
7,316,634	7,872,531	8,392,673	+88,344	+475,704	+735,562	+575,263	+1,530,402
5,149,712	5,907,959	6,549,823	+64,320	−262,567	+961,730	+379,421	+49,216
5,450,040	5,952,252	6,235,301	+188,660	−274,502	+99,355	+29,590	+346,746
6,617,928	6,835,268	6,912,857	−68,639	+143,303	+147,244	+469,930	+470,206
4,928,154	5,104,253	5,348,645	−188,536	−110,567	−227,394	+540,838	−215,124
4,141,919	4,186,964	4,619,308	−69,147	−267,461	−60,920	+280,845	+77,091
2,967,670	3,038,665	3,186,456	+67,026	+65,442	+269,718	+103,693	+523,201
3,817,954	4,024,685	4,531,977	+239,375	+56,716	+55,348	+202,921	+201,214
3,010,717	3,147,586	3,297,875	−416,724	−68,339	−88,304	+185,293	+145,917
3,681,485	4,116,594	4,014,356	−150,470	+205,702	+366,356	+81,840	+629,658
2,696,929	2,851,704	2,998,278	−95,263	−271,564	+253,020	+151,581	−3,241
3,115,503	3,259,517	3,408,270	+256,163	+134,671	+54,066	+48,708	+209,874
1,873,546	2,068,616	2,211,179	−10,164	−16,965	+111,377	+109,269	+172,026
2,129,687	2,201,747	2,332,944	−141,268	+115,372	+135,688	+73,422	+38,247
1,704,674	1,804,888	1,906,223	+29,955	−78,455	+65,526	+188,234	+218,830
1,791,780	1,970,660	2,206,911	−109,673	−218,582	+3,902	+186,501	−96,150
1,639,652	1,724,480	1,854,143	+39,417	−47,601	+160,435	+182,266	+175,409
1,886,589	1,908,682	2,023,484	−106,524	−104,474	+56,733	+72,758	+29,355
1,953,357	1,975,671	1,970,020	−42,658	−98,767	+31,416	+191,212	+218,622
1,672,893	1,808,165	1,961,253	−316,128	+198,192	+169,828	+94,777	−14,093
1,560,095	1,718,957	1,864,727	+74,319	+188,616	+223,745	+134,466	+324,403
1,755,248	1,803,550	1,957,886	−57,193	−32,438	+122,574	+179,812	+68,732
1,298,311	1,370,641	1,493,141	+78,555	−120,802	+54,608	+324,704	+88,499
1,269,883	1,481,579	1,693,911	−106,272	−118,541	−11,256	−86,219	−75,533
759,216	888,883	938,955	−74,368	+152,961	+83,656	+61,415	+106,383
1,089,546	1,145,166	1,172,975	−47,212	−9,512	+60,669	+94,014	+97,426
725,353	759,794	777,729	+43,897	+141,643	+62,395	+95,066	+144,654
1,241,014	1,286,331	1,371,983	+78,890	+86,961	+59,790	+30,212	+41,920
603,595	632,768	674,294	−20,903	−8,637	+66,292	+72,159	+32,089
862,645	875,289	902,678	+39,003	+7,093	+94,016	+71,614	+42,132
880,847	903,367	926,598	−16,787	−65,554	+11,854	+21,729	+124,024
1,105,271	1,220,452	1,235,200	−45,043	−40,086	+132,254	+126,476	+97,056
887,087	956,406	971,926	+35,832	+10,330	+99,783	+96,389	+90,588
713,937	706,308	759,164	+49,253	+73,655	−28,479	+149,186	+162,972
748,804	790,414	790,524	−80,743	−46,382	+51,063	−31,246	+13,249
519,993	539,164	612,076	−25,509	−14,912	+2,339	−1,257	+46,002
488,451	545,168	614,296	−56,783	+36,903	+33,148	+34,410	+9,185
$144,359,185	**$150,469,837**	**$159,743,464**	**+$1,526,204**	**+$2,003,460**	**+$5,712,059**	**+$9,586,673**	**+$8,651,438**

Excess or Deficiency of Revenue: Towns over 5,000 Population.

Towns. (In order of Population, 1925)	Revenue for Current Charges					Current Charges against Revenue					Excess (+) or Deficiency (−) of Revenue				
	1920	1921	1922	1923	1924	1920	1921	1922	1923	1924	1920	1921	1922	1923	1924
Brookline	$2,502,938	$2,527,578	$2,989,860	$2,747,340	$2,965,091	$2,396,672	$2,628,735	$2,642,059	$2,730,330	$2,736,204	+$106,266	−$101,157	+$347,801	+$17,010	+$228,887
Watertown	934,030	1,057,998	1,096,459	1,194,993	1,364,912	915,352	1,002,962	1,020,599	1,112,663	1,201,053	+18,678	+55,036	+75,860	+82,330	+163,859
Arlington	851,863	886,142	1,011,616	1,085,338	1,277,854	799,242	883,588	916,377	993,664	1,086,623	+52,621	+2,554	+95,239	+91,674	+191,231
Framingham	758,666	727,611	871,873	1,036,329	1,065,092	727,304	810,917	838,291	886,677	964,908	+31,362	−83,306	+33,582	+149,652	+100,184
Methuen	666,920	757,934	746,544	772,791	836,552	610,502	664,462	645,206	722,065	794,493	+56,418	+93,472	+101,338	+50,726	+42,059
Weymouth	509,717	525,471	529,284	599,846	716,647	476,054	508,022	488,124	530,682	599,559	+33,663	+17,449	+41,160	+69,164	+117,088
Winthrop	527,453	523,847	613,790	669,133	675,145	504,863	559,705	559,030	562,377	567,961	+22,590	−35,858	+54,760	+106,756	+107,184
Wakefield	696,806	760,375	832,103	940,971	1,064,398	673,747	739,517	759,416	858,430	956,597	+23,059	+20,858	+72,687	+82,541	+107,801
Southbridge	320,462	377,956	390,727	432,835	437,902	302,661	347,784	358,073	360,320	401,224	+17,801	+30,172	+32,654	+72,515	+36,678
West Springfield	567,398	561,239	749,125	819,298	918,839	475,700	571,055	641,406	705,855	749,570	+91,698	−9,816	+107,719	+113,443	+169,269
Belmont	507,324	561,688	821,369	739,910	925,304	492,860	573,863	643,445	706,033	818,859	+14,464	−12,175	+177,924	+33,877	+106,445
Greenfield	481,228	557,734	661,250	697,114	851,025	428,582	488,101	561,200	587,502	648,535	+52,646	+69,633	+100,050	+109,612	+202,490
Milford	334,438	346,946	407,941	459,415	429,323	332,265	368,040	406,853	402,337	415,127	+2,173	−21,094	+1,088	+57,078	+14,196
Clinton	385,902	422,773	496,806	449,290	488,187	350,358	412,642	423,972	427,823	443,349	+35,544	+10,131	+72,834	+21,467	+44,838
Norwood	582,154	690,658	785,584	889,122	940,130	609,703	696,566	751,508	783,763	807,032	−27,549	−5,908	+34,076	+105,359	+133,098
Dedham	545,288	550,669	568,784	583,505	662,151	485,262	511,643	520,472	534,217	564,160	+60,026	+39,026	+48,312	+49,288	+97,991
Adams	340,611	397,796	339,319	460,893	440,199	308,280	330,507	388,827	383,884	413,753	+32,331	+67,289	−49,508	+77,009	+26,446
Webster	257,698	390,756	390,082	399,669	446,464	303,894	335,559	346,400	334,711	344,208	−46,196	+55,197	+43,682	+64,958	+102,256
Braintree	503,899	540,735	619,468	723,756	769,676	439,788	500,472	549,401	572,234	613,088	+64,111	+40,263	+70,067	+151,522	+156,588
Plymouth	518,455	607,451	574,589	634,732	633,948	479,194	545,431	509,217	511,455	534,313	+39,261	+62,020	+65,372	+123,277	+99,635
Natick	430,885	511,743	528,288	645,457	742,153	465,657	501,879	518,182	569,269	590,813	−34,772	+9,864	+10,106	+76,188	+151,340
Milton	742,115	743,276	792,981	793,514	807,329	662,961	663,896	671,549	703,838	754,789	+79,154	+79,380	+121,432	+89,676	+52,540
Saugus	331,958	359,853	394,407	451,024	508,969	333,130	359,182	371,069	397,768	417,192	−1,172	+671	+23,338	+53,256	+91,777
Danvers	444,088	489,298	549,084	598,206	620,127	414,288	428,925	453,531	508,435	551,954	+29,800	+60,373	+95,553	+89,771	+68,173
Easthampton	392,422	316,935	395,874	447,497	450,341	270,193	313,208	311,342	349,051	384,999	+122,229	+3,727	+84,532	+98,446	+65,342
Winchester	585,748	666,327	644,030	706,740	764,264	528,902	566,402	572,584	591,499	669,218	+56,846	+99,925	+71,446	+115,241	+95,046
Amesbury	275,201	340,946	353,787	353,812	406,256	329,115	319,968	324,792	343,632	370,960	−53,914	+20,978	+28,995	+10,180	+35,296
Palmer	197,670	256,545	308,860	299,482	456,337	190,421	261,008	268,050	286,980	334,139	+7,249	−4,463	+40,810	+12,502	+122,198
Fairhaven	202,535	257,415	317,761	357,049	394,348	223,776	275,618	311,365	359,296	379,273	−21,241	−18,203	+6,396	−2,247	+15,075
Andover	339,773	356,622	412,333	501,318	617,393	302,702	322,830	349,639	396,078	484,033	+37,071	+33,792	+62,694	+105,240	+133,360
Northbridge	141,354	269,679	259,447	345,717	361,799	187,838	216,610	260,801	289,262	305,307	−46,484	+53,069	−1,354	+56,455	+56,492
North Attleborough	422,272	430,190	421,711	473,727	492,100	402,454	422,933	415,951	416,195	428,323	+19,818	+7,257	+5,760	+57,532	+63,777
Athol	283,283	391,425	421,529	427,556	479,874	318,210	334,599	338,589	379,797	434,069	−34,927	+56,826	+82,940	+47,759	+45,805
Bridgewater	186,758	177,711	202,224	212,166	219,886	181,696	190,768	190,764	194,302	199,533	+5,062	−13,057	+11,460	+17,864	+20,353
Middleborough	316,821	365,060	364,659	424,143	448,297	298,351	344,048	340,508	361,532	393,528	+18,470	+21,012	+24,151	+62,611	+54,769
Stoneham	311,048	306,841	306,478	336,015	350,872	268,537	281,806	295,925	311,056	354,561	+42,511	+25,035	+10,553	+24,959	−3,689
Wellesley	527,934	533,261	673,410	706,551	809,507	487,233	529,915	560,198	632,644	715,730	+40,701	+3,346	+113,212	+73,907	+93,777

Dartmouth	199,762	252,179	291,867	370,328	385,511	173,980	228,069	260,592	303,854	377,640	+25,782	+24,110	+31,275	+66,474	+7,871
Needham	290,520	376,939	393,902	432,354	501,282	290,314	323,785	346,554	390,032	438,595	+206	+53,154	+47,348	+42,322	+62,687
Swampscott	459,936	481,756	526,898	596,745	583,494	434,534	482,063	503,742	539,979	557,827	+25,402	−307	+23,156	+56,766	+25,667
Ludlow	201,319	224,992	287,371	297,635	308,047	182,857	232,500	244,884	258,770	283,412	+18,462	−7,508	+42,487	+38,865	+24,635
Reading	513,641	560,307	562,806	657,650	680,676	488,717	523,985	521,264	590,571	613,117	+24,924	+36,322	+41,542	+67,079	+67,559
Ware	243,386	253,177	259,603	267,630	326,096	216,315	235,053	253,854	262,388	305,059	+27,071	+18,124	+5,749	+5,242	+21,037
Marblehead	490,897	540,852	550,364	554,439	604,348	489,532	483,213	458,269	501,279	543,743	+1,365	+57,639	+92,095	+53,160	+60,605
Hudson	317,689	283,634	329,971	386,644	404,192	276,795	274,107	306,286	326,716	347,400	+40,894	+9,527	+23,685	+59,928	+56,792
Montague	178,161	227,023	236,094	271,191	275,552	180,481	196,630	235,033	242,379	243,214	−2,320	+30,393	+1,061	+28,812	+32,338
Rockland	226,028	294,833	274,309	315,800	338,876	228,458	258,933	262,107	265,564	283,484	−2,430	+35,900	+12,202	+50,236	+55,392
Maynard	174,744	195,080	212,642	235,889	272,427	154,221	166,496	171,262	194,295	198,743	+20,523	+28,584	+41,380	+41,594	+73,684
Stoughton	223,541	220,468	241,998	284,429	284,783	214,422	218,058	235,359	240,027	249,810	+9,119	+2,410	+6,639	+44,402	+34,973
Whitman	211,701	233,460	240,063	281,348	273,607	209,574	227,671	232,697	242,603	251,335	+2,127	+5,789	+7,366	+38,745	+22,272
Lexington	395,791	422,922	476,320	482,575	505,566	363,030	419,634	450,829	451,146	454,526	+32,761	+3,288	+25,491	+31,429	+51,040
Concord	487,139	457,018	471,641	498,736	479,499	442,705	450,800	431,651	439,220	447,387	+44,434	+6,218	+39,990	+59,516	+32,112
Franklin	242,883	256,695	260,845	276,324	303,799	222,640	248,689	249,185	258,990	280,424	+20,243	+8,006	+11,660	+17,334	+23,375
Grafton	129,879	156,763	181,786	193,856	196,976	129,121	146,737	167,780	168,194	180,400	+758	+10,026	+14,006	+25,662	+16,576
North Andover	306,062	261,091	280,983	330,478	353,323	241,730	244,256	259,955	269,954	305,487	+64,332	+16,835	+21,028	+60,524	+47,836
South Hadley	210,381	222,145	218,444	242,754	255,436	193,775	200,207	201,992	214,373	232,839	+16,606	+21,938	+16,452	+28,381	+22,597
Mansfield	319,811	296,551	399,707	419,539	456,318	311,184	349,763	340,306	386,593	384,305	+8,627	−53,212	+59,401	+32,946	+72,013
Chelmsford	183,267	180,769	248,135	251,013	242,991	157,292	184,827	195,975	208,005	236,514	+25,975	−4,058	+52,160	+43,008	+6,477
Spencer	134,916	122,728	153,121	157,603	176,558	127,892	125,991	129,726	148,086	163,948	+7,024	−3,263	+23,395	+9,517	+12,610
Walpole	289,005	354,627	369,598	401,308	422,586	315,422	325,913	323,598	356,583	386,519	−26,417	+28,714	+46,000	+44,725	+36,067
Millbury	135,210	158,900	183,942	178,034	217,860	125,100	161,428	174,664	169,859	188,726	+10,110	−2,528	+9,278	+8,175	+29,134
Great Barrington	190,431	191,305	215,013	225,422	235,043	175,870	186,100	200,159	213,021	226,487	+14,561	+5,205	+14,854	+12,401	+8,556
Dracut	90,296	128,685	132,779	151,106	202,804	93,892	110,082	142,425	151,044	164,042	−3,596	+18,603	−9,646	−62	+38,762
Westborough	119,833	129,119	149,784	148,508	165,305	129,842	133,205	135,386	143,503	154,919	−10,009	−4,086	+14,398	+5,005	+10,386
Agawam	129,792	136,081	189,365	206,301	248,616	133,591	149,407	194,119	223,716	225,699	−3,799	−13,326	−4,754	−17,415	+22,917
Winchendon	188,719	198,767	218,632	236,279	239,089	185,679	196,850	213,846	219,618	238,849	+3,040	+1,917	+4,786	+16,661	+240
Uxbridge	122,545	170,779	167,398	191,926	208,520	127,454	145,199	151,561	168,515	180,986	−4,909	+25,580	+15,837	+23,411	+27,534
Hingham	312,167	332,354	311,842	398,462	418,884	296,852	297,273	310,432	325,481	359,122	+15,315	+35,081	+1,410	+72,981	+59,762
Ipswich	248,435	277,021	315,698	338,053	327,292	248,451	271,211	285,273	315,703	299,212	−16	+5,810	+30,425	+22,350	+28,080
Amherst	204,061	196,693	194,349	215,402	242,155	186,396	193,868	192,471	204,621	214,472	+17,665	+2,825	+1,878	+10,781	+27,683
Canton	232,301	259,783	289,607	257,945	259,187	219,455	248,706	244,540	239,152	246,773	+12,846	+11,077	+45,067	+18,793	+12,414
Abington	152,811	200,309	195,833	211,596	225,807	173,723	180,991	192,670	209,681	210,658	−20,912	+19,318	+3,163	+1,915	+15,149
Shrewsbury [1]	–	–	–	–	285,455	–	–	–	–	259,157	–	–	–	–	+26,298
Barnstable [1]	–	–	–	–	383,304	–	–	–	–	275,115	–	–	–	–	+108,189
Randolph [1]	–	–	–	–	157,221	–	–	–	–	149,151	–	–	–	–	+8,070
Wareham [1]	–	–	–	–	202,239	–	–	–	–	206,985	–	–	–	–	−4,746
Easton	152,817	178,573	192,939	194,377	181,277	151,249	171,601	151,836	153,800	152,276	+1,568	+6,972	+41,103	+40,577	+29,001
Orange	139,493	198,339	174,226	189,206	203,943	167,840	187,664	170,253	176,245	180,500	−28,347	+10,675	+3,973	+13,051	+23,443
Monson [1]	–	–	–	–	149,292	–	–	–	–	116,415	–	–	–	–	+32,877
79 Towns	**$27,774,485**	**$30,179,201**	**$33,243,311**	**$35,765,229**	**$40,023,927**	**$26,438,132**	**$28,994,131**	**$30,067,250**	**$31,971,216**	**$35,244,309**	**+$1,336,353**	**+$1,185,070**	**+$3,176,061**	**+$3,794,013**	**+$4,779,618**

[1] Included in 1924 for the first time in the towns over 5,000 population.

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Cities.

Cities. (In order of Population, 1925)	Totals	Maintenance	Interest	Debt Requirements	Percentages		
					Maintenance	Interest	Debt Requirements
Boston	$55,228,596.41	$44,185,683.36	$6,720,346.52	$4,322,566.53	80.0	12.2	7.8
Worcester	9,794,828.65	8,127,005.41	648,123.24	1,019,700.00	83.0	6.6	10.4
Springfield	8,392,672.77	7,065,184.21	587,988.56	739,500.00	84.2	7.0	8.8
Fall River	6,549,822.84	5,092,776.40	523,336.44	933,710.00	77.7	8.0	14.3
Cambridge	6,235,300.93	5,045,861.80	562,495.76	626,943.37	80.9	9.0	10.1
New Bedford	6,912,857.33	5,035,930.73	729,926.60	1,147,000.00	72.8	10.6	16.6
Lowell	5,348,644.99	4,431,263.78	369,961.21	547,420.00	82.9	6.9	10.2
Lynn	4,619,307.85	3,707,455.41	327,800.41	584,052.03	80.3	7.1	12.6
Somerville	3,186,455.47	2,734,806.73	241,668.30	209,980.44	85.8	7.6	6.6
Lawrence	4,531,976.90	3,743,188.06	280,143.84	508,645.00	82.6	6.2	11.2
Brockton	3,297,875.40	2,521,995.91	259,979.49	515,900.00	76.5	7.9	15.6
Holyoke	4,014,356.13	3,456,986.91	222,869.22	334,500.00	86.1	5.6	8.3
Quincy	2,998,278.16	2,282,521.96	269,361.94	446,394.26	76.1	9.0	14.9
Newton	3,408,269.77	2,873,131.63	289,459.02	245,679.12	84.3	8.5	7.2
Malden	2,211,179.10	1,729,701.56	205,046.36	276,431.18	78.2	9.3	12.5
Haverhill	2,332,943.78	2,039,368.32	85,030.46	208,545.00	87.4	3.7	8.9
Medford	1,906,223.34	1,469,818.85	172,013.39	264,391.10	77.1	9.0	13.9
Chelsea	2,206,910.92	1,730,900.57	230,574.89	245,435.46	78.4	10.5	11.1
Pittsfield	1,854,143.25	1,374,129.43	130,938.82	349,075.00	74.1	7.1	18.8
Fitchburg	2,023,483.65	1,653,012.27	140,071.38	230,400.00	81.7	6.9	11.4
Salem	1,970,020.02	1,632,485.98	118,034.04	219,500.00	82.9	6.0	11.1
Everett	1,961,253.29	1,535,192.40	193,241.39	232,819.50	78.3	9.8	11.9
Chicopee	1,864,727.26	1,510,208.42	92,618.84	261,900.00	81.0	5.0	14.0
Taunton	1,957,885.78	1,552,778.89	160,348.20	244,758.69	79.3	8.2	12.5
Waltham	1,493,140.98	1,219,098.91	101,045.67	172,996.40	81.6	6.8	11.6
Revere	1,693,911.03	1,220,943.42	174,248.83	298,718.78	72.1	10.3	17.6
Northampton	938,954.42	829,706.61	33,651.81	75,596.00	88.4	3.6	8.0
Gloucester	1,172,974.79	952,410.91	85,188.88	135,375.00	81.2	7.3	11.5
North Adams	777,729.42	645,821.25	37,638.17	94,270.00	83.0	4.9	12.1
Beverly	1,371,982.89	1,106,176.73	83,806.16	182,000.00	80.6	6.1	13.3
Leominster	674,293.77	582,231.99	28,561.78	63,500.00	86.4	4.2	9.4
Attleboro	902,678.38	756,032.52	53,395.86	93,250.00	83.8	5.9	10.3
Melrose	926,597.61	725,618.72	83,733.89	117,245.00	78.3	9.0	12.7
Peabody	1,235,200.30	1,010,167.81	74,032.49	151,000.00	81.8	6.0	12.2
Westfield	971,926.31	884,086.54	28,839.77	59,000.00	90.9	3.0	6.1
Gardner	759,163.99	642,154.76	40,259.23	76,750.00	84.6	5.3	10.1
Woburn	790,524.16	554,383.56	68,034.50	168,106.10	70.1	8.6	21.3
Marlborough	612,075.94	469,960.92	39,115.02	103,000.00	76.8	6.4	16.8
Newburyport	614,295.59	453,558.44	41,737.15	119,000.00	73.8	6.8	19.4
39 Cities	**$159,743,463.57**	**$128,583,742.08**	**$14,534,667.53**	**$16,625,053.96**	**80.5**	**9.1**	**10.4**

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population.

Towns. (In order of Population, 1925)	Totals	Maintenance	Interest	Debt Requirements	Percentages		
					Maintenance	Interest	Debt Requirements
Brookline	$2,736,204.21	$2,383,976.37	$156,528.20	$195,699.64	87.1	5.7	7.2
Watertown	1,201,053.41	925,484.95	113,091.90	162,476.56	77.1	9.4	13.5
Arlington	1,086,622.53	891,081.25	80,238.61	115,302.67	82.0	7.4	10.6
Framingham	964,908.03	774,356.68	89,051.35	101,500.00	80.3	9.2	10.5
Methuen	794,493.35	655,049.79	50,653.03	88,790.53	82.4	6.4	11.2
Weymouth	599,558.87	523,564.73	28,809.50	47,184.64	87.3	4.8	7.9
Winthrop	567,961.20	455,946.81	56,436.37	55,578.02	80.3	9.9	9.8
Wakefield	956,596.64	787,273.64	65,662.16	103,660.84	82.3	6.9	10.8
Southbridge	401,224.27	353,929.41	20,884.86	26,410.00	88.2	5.2	6.6
West Springfield	749,570.03	614,258.22	71,036.81	64,275.00	81.9	9.5	8.6
Belmont	818,858.62	667,581.16	69,341.32	81,936.14	81.5	8.5	10.0
Greenfield	648,534.83	549,402.32	32,132.51	67,000.00	84.7	5.0	10.3
Milford	415,126.82	364,415.56	19,211.26	31,500.00	87.8	4.6	7.6
Clinton	443,349.30	405,753.18	19,096.12	18,500.00	91.5	4.3	4.2
Norwood	807,032.48	642,606.78	43,466.70	120,959.00	79.6	5.4	15.0
Dedham	564,160.04	498,091.01	30,441.19	35,627.84	88.3	5.4	6.3
Adams	413,753.46	339,539.25	28,214.21	46,000.00	82.1	6.8	11.1
Webster	344,208.34	333,911.62	6,296.72	4,000.00	97.0	1.8	1.2
Braintree	613,087.76	581,714.21	11,586.48	19,787.07	94.9	1.9	3.2
Plymouth	534,313.17	499,875.24	10,471.27	23,966.66	93.5	2.0	4.5
Natick	590,812.91	511,745.64	32,167.27	46,900.00	86.6	5.5	7.9
Milton	754,788.50	651,102.74	50,930.71	52,755.05	86.3	6.7	7.0
Saugus	417,191.76	374,613.68	20,209.66	22,368.42	89.8	4.8	5.4
Danvers	551,953.59	476,252.99	13,345.34	62,355.26	86.3	2.4	11.3
Easthampton	384,998.64	350,297.04	8,701.60	26,000.00	91.0	2.3	6.7
Winchester	669,218.34	539,149.04	56,282.66	73,786.64	80.6	8.4	11.0
Amesbury	370,960.39	317,963.90	22,246.49	30,750.00	85.7	6.0	8.3
Palmer	334,138.77	295,010.74	17,128.03	22,000.00	88.3	5.1	6.6
Fairhaven	379,273.08	330,561.16	19,876.92	28,835.00	87.2	5.2	7.6
Andover	484,033.43	351,378.87	39,154.56	93,500.00	72.6	8.1	19.3
Northbridge	305,307.20	263,910.93	19,396.27	22,000.00	86.4	6.4	7.2
North Attleborough	428,323.50	376,016.93	18,306.57	34,000.00	87.8	4.3	7.9
Athol	434,069.32	350,033.56	30,535.76	53,500.00	80.7	7.0	12.3
Bridgewater	199,533.45	176,708.31	6,825.14	16,000.00	88.6	3.4	8.0
Middleborough	393,527.89	374,755.90	6,621.99	12,150.00	95.2	1.7	3.1
Stoneham	354,561.28	294,208.09	26,409.26	33,943.93	83.0	7.4	9.6
Wellesley	715,730.18	595,498.19	51,954.30	68,277.69	83.2	7.3	9.5
Dartmouth	377,640.18	301,158.58	30,106.60	46,375.00	79.7	8.0	12.3
Needham	438,595.25	350,170.14	44,022.30	44,402.81	79.9	10.0	10.1
Swampscott	557,826.65	427,539.97	54,946.19	75,340.49	76.6	9.9	13.5

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population — Concluded.

Towns. (In order of Population, 1925)	Totals	Maintenance	Interest	Debt Requirements	Percentages		
					Maintenance	Interest	Debt Requirements
Ludlow	$283,411.95	$268,998.26	$7,913.69	$6,500.00	94.9	2.8	2.3
Reading	613,117.17	541,967.30	29,615.57	41,534.30	88.4	4.8	6.8
Ware	305,059.33	274,616.83	12,292.50	18,150.00	90.0	4.0	6.0
Marblehead	543,743.27	491,327.96	23,415.31	29,000.00	90.4	4.3	5.3
Hudson	347,399.57	304,294.07	17,055.50	26,050.00	87.6	4.9	7.5
Montague	243,213.81	224,047.91	11,165.90	8,000.00	92.1	4.6	3.3
Rockland	283,483.84	270,080.78	6,403.06	7,000.00	95.3	2.2	2.5
Maynard	198,742.85	181,066.81	4,676.04	13,000.00	91.1	2.4	6.5
Stoughton	249,809.81	212,536.15	12,773.66	24,500.00	85.1	5.1	9.8
Whitman	251,335.18	221,909.10	7,426.08	22,000.00	88.3	3.0	8.7
Lexington	454,525.72	363,457.07	30,285.48	60,783.17	80.0	6.6	13.4
Concord	447,386.83	375,923.32	30,743.51	40,720.00	84.0	6.9	9.1
Franklin	280,424.44	238,921.60	18,502.84	23,000.00	85.2	6.6	8.2
Grafton	180,399.53	161,534.84	8,594.69	10,270.00	89.5	4.8	5.7
North Andover	305,487.09	264,813.54	15,673.55	25,000.00	86.7	5.1	8.2
South Hadley	232,838.58	219,577.34	4,261.24	9,000.00	94.3	1.8	3.9
Mansfield	384,305.03	337,921.68	16,883.35	29,500.00	87.9	4.4	7.7
Chelmsford	236,514.42	200,373.22	7,055.20	29,086.00	84.7	3.0	12.3
Spencer	163,948.14	149,559.70	4,088.44	10,300.00	91.2	2.5	6.3
Walpole	386,518.88	314,869.34	20,730.46	50,919.08	81.4	5.4	13.2
Millbury	188,726.23	166,538.91	6,687.32	15,500.00	88.3	3.5	8.2
Great Barrington	226,486.48	182,231.05	11,055.43	33,200.00	80.5	4.9	14.6
Dracut	164,042.43	138,773.25	7,769.18	17,500.00	84.6	4.7	10.7
Westborough	154,919.24	134,579.35	7,289.89	13,050.00	86.9	4.7	8.4
Agawam	225,698.68	168,974.47	22,724.21	34,000.00	74.9	10.1	15.0
Winchendon	238,848.49	208,926.15	6,922.34	23,000.00	87.5	2.9	9.6
Uxbridge	180,985.53	149,218.61	8,691.92	23,075.00	82.4	4.8	12.8
Hingham	359,121.69	323,524.98	7,697.80	27,898.91	90.1	2.1	7.8
Ipswich	299,211.63	258,071.22	19,090.41	22,050.00	86.2	6.4	7.4
Amherst	214,472.31	197,354.81	5,197.50	11,920.00	92.0	2.4	5.6
Canton	246,773.25	214,255.74	8,682.47	23,835.04	86.8	3.5	9.7
Abington	210,658.21	190,362.79	8,595.42	11,700.00	90.4	4.1	5.5
Shrewsbury	259,157.48	215,615.28	19,292.20	24,250.00	83.2	7.4	9.4
Barnstable	275,114.57	226,027.32	10,087.25	39,000.00	82.1	3.7	14.2
Randolph	149,150.99	133,782.86	5,168.13	10,200.00	89.7	3.5	6.8
Wareham	206,984.84	180,133.34	5,801.50	21,050.00	87.0	2.8	10.2
Easton	152,275.63	150,726.89	1,548.74	–	99.0	1.0	–
Orange	180,499.64	163,229.06	5,670.58	11,600.00	90.4	3.2	6.4
Monson	116,414.85	113,728.60	686.25	2,000.00	97.7	0.6	1.7
79 Towns	**$35,244,309.28**	**$30,089,740.08**	**$2,030,032.80**	**$3,124,536.40**	**85.4**	**5.7**	**8.9**

Comparative Statement of Valuation, Revenue for Current Charges, and Current Charges against Revenue — 1920 and 1924.

Cities. (In order of Population, 1925)	Valuation				Revenue for Current Charges				Current Charges against Revenue			
	1920	1924	Increase 1924 over 1920	Percentage of Increase	1920	1924	Increase 1924 over 1920	Percentage of Increase	1920	1924	Increase 1924 over 1920	Percentage of Increase
Boston	$1,576,152,180	$1,809,988,498	$233,836,318	14.8	$49,652,788	$57,155,673	$7,502,885	15.1	$46,447,458	$55,228,596	$8,781,138	18.9
Worcester	232,945,630	287,466,150	54,520,520	23.4	6,889,246	10,398,003	3,508,757	50.9	7,695,374	9,794,829	2,099,455	27.3
Springfield	231,902,095	261,768,390	29,866,295	12.9	6,232,906	9,923,075	3,690,169	59.2	6,144,562	8,392,673	2,248,111	36.6
Fall River	178,738,993	176,819,100	[1]1,919,893	1.1	4,931,670	6,599,039	1,667,369	33.8	4,867,350	6,549,823	1,682,473	34.6
Cambridge	141,771,172	158,522,200	16,751,028	11.8	5,397,844	6,582,047	1,184,203	21.9	5,209,184	6,235,301	1,026,117	19.7
New Bedford	184,952,633	217,710,425	32,757,792	17.7	5,443,541	7,383,063	1,939,522	35.6	5,512,180	6,912,857	1,400,677	25.4
Lowell	123,919,102	140,531,320	16,612,218	13.4	3,886,247	5,133,521	1,247,274	32.1	4,074,783	5,348,645	1,273,862	31.3
Lynn	101,554,522	115,865,045	14,310,523	14.1	3,451,204	4,696,399	1,245,195	36.1	3,520,351	4,619,308	1,098,957	31.2
Somerville	83,928,555	99,317,500	15,388,945	18.3	2,925,574	3,709,657	784,083	26.8	2,858,548	3,186,456	327,908	11.5
Lawrence	104,672,280	126,474,450	21,802,170	20.8	3,854,364	4,733,191	878,827	22.8	3,614,989	4,531,977	916,988	25.4
Brockton	60,662,436	68,312,025	7,649,589	12.6	2,266,347	3,443,792	1,177,445	52.0	2,683,071	3,297,875	614,804	22.9
Holyoke	89,547,330	113,517,640	23,970,310	26.8	3,465,681	4,644,014	1,178,333	34.0	3,616,151	4,014,356	398,205	11.0
Quincy	56,586,180	93,711,425	37,125,245	65.6	2,308,896	2,995,037	686,141	29.7	2,404,159	2,998,278	594,119	24.7
Newton	86,403,930	109,666,250	23,262,320	26.9	3,097,921	3,618,144	520,223	16.8	2,841,758	3,408,270	566,512	19.9
Malden	44,547,377	56,015,300	11,467,923	25.7	1,705,713	2,383,205	677,492	39.7	1,715,877	2,211,179	495,302	28.9
Haverhill	64,138,371	65,176,972	1,038,601	1.6	1,893,607	2,371,191	477,584	25.2	2,034,875	2,332,944	298,069	14.6
Medford	39,176,700	53,185,300	14,008,600	35.8	1,401,300	2,125,053	723,753	51.6	1,371,345	1,906,223	534,878	39.0
Chelsea	41,374,600	51,790,800	10,416,200	25.2	1,376,421	2,110,761	734,340	53.4	1,486,094	2,206,911	720,817	48.5
Pittsfield	43,778,565	52,835,650	9,057,085	20.7	1,571,488	2,029,552	458,064	29.1	1,532,071	1,854,143	322,072	21.0
Fitchburg	48,054,885	57,248,215	9,193,330	19.1	1,696,462	2,052,839	356,377	21.0	1,802,986	2,023,484	220,498	12.2
Salem	46,108,005	49,525,665	3,417,660	7.4	1,702,644	2,188,642	485,998	28.5	1,745,302	1,970,020	224,718	12.9
Everett	40,871,250	54,356,825	13,485,575	33.0	1,163,844	1,947,160	783,316	67.3	1,479,972	1,961,253	481,281	32.5
Chicopee	42,921,030	48,000,750	5,079,720	11.8	1,459,613	2,189,130	729,517	50.0	1,385,294	1,864,727	479,433	34.6
Taunton	34,815,625	39,836,910	5,021,285	14.4	1,591,014	2,026,618	435,604	27.4	1,648,207	1,957,886	309,679	18.8
Waltham	38,292,825	45,216,200	6,923,375	18.1	1,179,172	1,581,640	402,468	34.1	1,100,617	1,493,141	392,524	35.7
Revere	28,578,900	36,642,500	8,063,600	28.2	962,889	1,618,378	655,489	68.1	1,069,161	1,693,911	624,750	58.4
Northampton	22,235,191	26,538,421	4,303,230	19.4	592,137	1,045,338	453,201	76.5	666,505	938,955	272,450	40.9
Gloucester	29,697,552	32,617,811	2,920,259	9.8	990,426	1,270,401	279,975	28.3	1,037,638	1,172,975	135,337	13.0
North Adams	20,659,160	25,196,134	4,536,974	22.0	697,156	922,383	225,227	32.3	653,259	777,729	124,470	19.1
Beverly	41,913,365	45,292,125	3,378,760	8.1	1,179,306	1,413,903	234,597	19.9	1,100,416	1,371,983	271,567	24.7
Leominster	17,487,315	19,759,930	2,272,615	13.0	501,655	706,383	204,728	40.8	522,558	674,294	151,736	29.0
Attleboro	22,112,980	23,372,955	1,259,975	5.7	775,883	944,810	168,927	21.8	736,880	902,678	165,798	22.5
Melrose	21,099,100	27,212,650	6,113,550	29.0	758,684	1,050,622	291,938	38.5	775,471	926,598	151,127	19.5
Peabody	20,646,835	21,550,317	903,482	4.4	857,101	1,332,256	475,155	55.4	902,144	1,235,200	333,056	36.9
Westfield	14,168,737	17,315,417	3,146,680	22.2	865,688	1,062,514	196,826	22.7	829,856	971,926	142,070	17.1
Gardner	15,375,767	21,140,396	5,764,629	37.5	605,577	922,136	316,559	52.3	556,324	759,164	202,840	36.5
Woburn	16,485,402	18,001,046	1,515,644	9.2	561,543	803,773	242,230	43.1	642,286	790,524	148,238	23.1
Marlborough	13,304,956	16,674,388	3,369,432	25.3	479,676	658,078	178,402	37.2	505,185	612,076	106,891	21.2
Newburyport	11,938,902	13,100,012	1,161,110	9.7	371,538	623,481	251,943	67.8	428,321	614,296	185,975	43.4
39 Cities	**$4,033,520,433**	**$4,697,273,107**	**$663,752,674**	**16.5**	**$130,744,766**	**$168,394,902**	**$37,650,136**	**28.8**	**$129,218,562**	**$159,743,464**	**$30,524,902**	**23.6**

[1] Decrease.

Aggregate Municipal Indebtedness — Comparisons for 1910, 1922, 1923 and 1924.

All Municipalities.

Classification.	1910	1922	1923	1924
General debt	$172,449,046	$208,023,650	$219,597,010	$233,067,625
Public service enterprise debt	66,118,553	75,277,532	76,565,722	77,748,210
Total gross funded or fixed debt	$238,567,599	$283,301,182	$296,162,732	$310,815,835
Sinking funds deducted	70,021,484	68,328,157	66,195,762	64,119,458
Net funded or fixed debt	$168,546,115	$214,973,025	$229,966,970	$246,696,377
To which may be added: —				
Temporary debt	9,139,691	28,717,140	26,198,710	29,768,468
Totals	$177,685,806	$243,690,165	$256,165,680	$276,464,845

Cities.

General debt	$156,308,327	$183,896,520	$192,411,873	$199,875,880
Public service enterprise debt	50,965,550	65,966,710	67,609,350	68,727,700
Total gross funded or fixed debt	$207,273,877	$249,863,230	$260,021,223	$268,603,580
Sinking funds deducted	66,843,242	65,794,660	63,755,754	62,031,261
Net funded or fixed debt	$140,430,635	$184,068,570	$196,265,469	$206,572,319
To which may be added: —				
Temporary debt	6,491,302	21,224,003	19,161,197	22,647,321
Totals	$146,921,937	$205,292,573	$215,426,666	$229,219,640

Towns Over 5,000 Population.

General debt	$12,872,337	$19,461,998	$22,067,001	$27,347,359
Public service enterprise debt	12,071,146	7,060,349	6,765,267	6,844,760
Total gross funded or fixed debt	$24,943,483	$26,522,347	$28,832,268	$34,192,119
Sinking funds deducted	2,646,536	2,220,394	2,168,897	[1]1,856,147
Net funded or fixed debt	$22,296,947	$24,301,953	$26,663,371	$32,335,972
To which may be added:—				
Temporary debt	1,873,512	4,733,728	4,370,916	4,600,600
Totals	$24,170,459	$29,035,681	$31,034,287	$36,936,572

Towns Under 5,000 Population.

General debt	$3,268,382	$4,665,132	$5,118,136	$5,844,386
Public service enterprise debt	3,081,857	2,250,473	2,191,105	2,175,750
Total gross funded or fixed debt	$6,350,239	$6,915,605	$7,309,241	$8,020,136
Sinking funds deducted	531,706	313,103	271,111	232,050
Net funded or fixed debt	$5,818,533	$6,602,502	$7,038,130	$7,788,086
To which may be added:—				
Temporary debt	774,877	2,759,409	2,666,597	2,520,547
Totals	$6,593,410	$9,361,911	$9,704,727	$10,308,633

Aggregate Municipal Indebtedness — General and Enterprise Debt.

All Municipalities.

Years.	General				Enterprise			
	Total Debt	Sinking Fund	Net Debt	Percentage of Assessed Valuation	Total Debt	Sinking Fund	Net Debt	Percentage of Assessed Valuation
1910	$172,449,046	$52,204,783	$120,244,263	3.08	$66,118,553	$17,816,701	$48,301,852	1.23
1911	173,838,152	52,498,906	121,339,246	2.98	67,905,599	18,412,755	49,492,844	1.21
1912	176,135,221	53,506,681	122,628,540	2.89	69,978,330	18,116,489	51,861,841	1.22
1913	181,411,912	52,350,312	129,061,600	2.89	72,856,892	18,169,479	54,687,413	1.22
1914	186,690,616	54,261,223	132,429,393	2.85	75,726,130	18,494,320	57,231,810	1.23
1915	188,240,008	54,286,592	133,953,416	2.81	80,297,746	19,462,895	60,834,851	1.27
1916	190,358,678	54,565,681	135,792,997	2.74	80,184,882	19,676,656	60,508,226	1.22
1917	188,483,122	54,156,242	134,326,880	2.96	79,615,838	19,459,623	60,156,215	1.32
1918	182,047,753	55,097,341	126,950,412	2.68	78,115,808	19,442,973	58,672,835	1.24
1919	184,933,644	54,239,272	130,694,372	2.67	77,399,797	19,881,379	57,518,418	1.17
1920	188,654,061	54,563,198	134,090,863	2.50	75,812,625	18,977,651	56,834,974	1.06
1921	197,487,313	53,505,982	143,981,331	2.60	76,735,319	18,974,843	57,760,476	1,04
1922	208,023,650	51,067,781	156,955,869	2.75	75,277,532	17,260,376	58,017,156	1.01
1923	219,597,010	49,028,697	170,568,313	2.86	76,565,722	17,167,065	59,398,657	0.99
1924	233,067,625	47,722,840	185,344,785	2.94	77,748,210	16,396,618	61,351,592	0.97
Cities.								
1910	$156,308,327	$51,281,353	$105,026,974	3.66	$50,965,550	$15,561,889	$35,403,661	1.23
1911	157,687,149	51,497,708	106,189,441	3.55	53,016,602	15,941,147	37,075,455	1.24
1912	159,356,669	52,402,407	106,954,262	3.43	55,393,100	15,733,375	39,659,725	1.27
1913	163,672,480	51,256,337	112,416,143	3.45	58,134,150	15,689,692	42,444,458	1.31
1914	168,762,180	53,105,621	115,656,559	3.45	61,756,450	16,421,523	45,334,927	1.35
1915	171,013,397	53,156,911	117,856,486	3.38	67,359,600	17,589,347	49,770,253	1.43
1916	172,798,266	53,628,557	119,169,709	3.29	67,964,700	17,756,911	50,207,789	1.38
1917	171,888,289	53,273,394	118,614,895	3.47	68,397,575	17,716,195	50,681,380	1.48
1918	166,551,466	54,174,023	112,377,443	3.13	67,642,970	17,859,240	49,783,730	1.39
1919	168,912,651	53,435,295	115,477,356	3.12	67,350,665	18,196,233	49,154,432	1.33
1920	170,962,715	53,734,395	117,228,320	2.91	66,195,560	17,243,534	48,952,026	1.22
1921	177,436,051	52,647,401	124,788,650	3.00	67,309,543	17,182,157	50,127,386	1.21
1922	183,896,520	50,260,282	133,636,238	3.12	65,966,710	15,534,378	50,432,332	1.18
1923	192,411,873	48,243,753	144,168,120	3.22	67,609,350	15,512,001	52,097,349	1.16
1924	199,875,880	46,951,116	152,924,764	3.26	68,727,700	15,080,145	53,647,555	1.14
Towns Over 5,000 Population.								
1910	$12,872,337	$705,545	$12,166,792	1.89	$12,071,146	$1,940,991	$10,130,155	1.58
1911	12,995,469	777,359	12,218,110	1.84	11,655,104	2,139,855	9,515,249	1.43
1912	13,415,481	846,171	12,569,310	1.83	11,385,866	2,149,645	9,236,221	1.34
1913	14,127,793	857,575	13,270,218	1.80	11,109,498	2,213,560	8,895,938	1.21
1914	14,786,152	972,454	13,813,698	1.66	10,702,906	1,779,281	8,923,625	1.07
1915	14,080,973	924,478	13,156,495	1.61	9,672,663	1,583,620	8,089,043	0.99
1916	14,318,561	746,270	13,572,291	1.62	9,098,470	1,599,645	7,498,825	0.89
1917	13,661,204	713,669	12,947,535	1.80	8,274,635	1,492,035	6,782,600	0.94
1918	12,892,528	739,663	12,152,865	1.65	7,720,785	1,350,584	6,370,201	0.86
1919	13,272,710	703,405	12,569,305	1.64	7,625,942	1,427,845	6,198,097	0.81
1920	14,560,343	729,112	13,831,231	1.60	7,302,495	1,455,214	5,847,281	0.68
1921	16,408,409	791,859	15,616,550	1.73	7,043,097	1,491,189	5,551,908	0.61
1922	19,461,998	753,855	18,708,143	2.01	7,060,349	1,466,539	5,593,810	0.60
1923	22,067,001	750,741	21,316,260	2.19	6,765,267	1,418,156	5,347,111	0.55
1924	27,347,359	739,554	26,607,805	2.46	6,844,760	1,116,593	5,728,167	0.53
Towns Under 5,000 Population.								
1910	$3,268,382	$217,885	$3,050,497	0.77	$3,081,857	$313,821	$2,768,036	0.70
1911	3,155,534	223,839	2,931,695	0.69	3,233,893	331,753	2,902,140	0.69
1912	3,363,071	258,103	3,104,968	0.70	3,199,364	233,469	2,965,895	0.66
1913	3,611,639	236,400	3,375,239	0.70	3,613,244	266,227	3,347,017	0.70
1914	3,142,284	183,148	2,959,136	0.65	3,266,774	293,516	2,973,258	0.65
1915	3,145,638	205,203	2,940,435	0.63	3,265,483	289,928	2,975,555	0.63
1916	3,241,851	190,854	3,050,997	0.61	3,121,712	320,100	2,801,612	0.56
1917	2,933,629	169,179	2,764,450	0.69	2,943,628	251,393	2,692,235	0.67
1918	2,603,759	183,655	2,420,104	0.58	2,752,053	233,149	2,518,904	0.60
1919	2,748,283	100,572	2,647,711	0.61	2,423,190	257,301	2,165,889	0.50
1920	3,131,003	99,691	3,031,312	0.65	2,314,570	278,903	2,035,667	0.43
1921	3,642,853	66,722	3,576,131	0.73	2,382,679	301,497	2,081,182	0.42
1922	4,665,132	53,644	4,611,488	0.92	2,250,473	259,459	1,991,014	0.40
1923	5,118,136	34,203	5,083,933	0.97	2,191,105	236,908	1,954,197	0.37
1924	5,844,386	32,170	5,812,216	1.11	2,175,750	199,880	1,975,870	0.38

Net Funded or Fixed Debt and Assessed Valuation.

Years.	Assessed Valuation		Net Funded or Fixed Debt		Percentages		Ratio of Net Funded or Fixed Debt to Assessed Valuation
	Amount	Yearly Increase	Amount	Yearly Increase	Yearly Increase of Assessed Valuation	Yearly Increase of Net Funded or Fixed Debt	
1910 . .	$3,907,892,598	–	$168,546,115	–	–	–	4.31
1911 . .	4,077,235,263	$169,342,665	170,832,090	$2,285,975	4.3	1.4	4.19
1912 . .	4,249,699,855	172,464,592	174,490,381	3,658,291	4.2	2.1	4.11
1913 . .	4,471,736,046	222,036,191	183,749,013	9,258,632	5.2	5.3	4.11
1914 . .	4,644,814,610	173,078,564	189,661,203	5,912,190	3.9	3.2	4.08
1915 . .	4,769,860,495	125,045,885	194,788,267	5,127,064	2.7	2.7	4.08
1916 . .	4,962,238,008	192,377,513	196,301,223	1,512,956	4.0	0.8	3.96
1917 . .	4,538,998,071	[1]423,239,937	194,483,095	[1]1,818,128	[1]8.5	[1]0.9	4.28
1918 . .	4,738,976,589	199,978,518	185,623,247	[1]8,859,848	4.4	[1]4.6	3.92
1919 . .	4,903,775,948	164,799,359	188,212,790	2,589,543	3.5	1.4	3.84
1920 . .	5,354,086,810	450,310,862	190,925,837	2,713,047	9.2	1.4	3.57
1921 . .	5,546,646,240	192,559,430	201,741,807	10,815,970	3.6	5.7	3.64
1922 . .	5,715,377,344	168,731,104	214,973,025	13,231,218	3.0	6.6	3.76
1923 . .	5,978,152,428	262,775,084	229,966,970	14,993,945	4.6	7.0	3.85
1924 . .	6,300,660,670	322,508,242	246,696,377	16,729,407	5.4	7.3	3.92

[1] Decrease.

Net Debt, January 1, 1926, and Ratio of Net Debt to Valuation: Cities.

Cities.	Population	Valuation, 1925	Net Debt, January 1, 1926					Ratio of Net Debt to Valuation		
			General Debt			Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt	Total Debt
			Inside Limit	Outside Limit	Total					
Attleboro	20,623	$23,225,620	$336,500.00	$330,289.73	$666,789.73	$272,739.68	$939,529.41	2.87	1.18	4.05
Beverly	22,685	45,689,200	762,000.00	991,000.00	1,753,000.00	51,500.00	1,804,500.00	3.84	0.11	3.95
Boston	779,620	1,864,433,400	39,377,140.41	16,863,563.93	56,240,704.34	36,708,896.56	92,949,600.90	3.02	1.97	4.99
Brockton	65,343	71,030,550	1,299,650.00	1,564,600.00	2,864,250.00	984,656.06	3,848,906.06	4.03	1.39	5.42
Cambridge	119,669	166,651,500	3,027,484.42	2,234,780.96	5,262,265.38	641,446.30	5,903,711.68	3.16	0.38	3.54
Chelsea	47,247	52,701,950	975,205.00	1,780,699.00	2,755,904.00	–	2,755,904.00	5.23	–	5.23
Chicopee	41,882	50,058,260	950,600.00	478,000.00	1,428,600.00	370,250.00	1,798,850.00	2.85	0.74	3.59
Everett	42,072	55,638,500	910,318.79	786,477.20	1,696,795.99	64,000.00	1,760,795.99	3.05	0.11	3.16
Fall River	128,993	206,578,150	4,453,481.87	5,815,661.55	10,269,143.42	312,835.99	10,581,979.41	4.97	0.15	5.12
Fitchburg	43,609	59,531,850	1,177,500.00	853,426.50	2,030,926.50	419,831.21	2,450,757.71	3.41	0.71	4.12
Gardner	18,730	22,867,777	255,800.00	197,600.00	453,400.00	145,500.00	598,900.00	1.98	0.64	2.62
Gloucester	23,375	33,752,331	671,500.00	365,375.00	1,036,875.00	643,000.00	1,679,875.00	3.07	1.91	4.98
Haverhill	49,232	66,262,769	990,558.76	398,805.90	1,389,364.66	65,073.18	1,454,437.84	2.09	0.10	2.19
Holyoke	60,335	116,085,300	2,053,000.00	388,000.00	2,441,000.00	1,463,601.45	3,904,601.45	2.10	1.26	3.36
Lawrence	93,527	129,228,933	2,761,020.00	2,334,000.00	5,095,020.00	278,547.62	5,373,567.62	3.94	0.22	4.16
Leominster	22,120	21,764,980	263,239.87	9,000.00	272,239.87	69,494.55	341,734.42	1.25	0.32	1.57
Lowell	110,296	145,411,863	3,014,720.00	2,423,200.00	5,437,920.00	256,750.00	5,694,670.00	3.74	0.18	3.92
Lynn	103,081	119,837,635	2,558,875.77	1,915,637.70	4,474,513.47	1,055,439.39	5,529,952.86	3.73	0.88	4.61
Malden	51,789	59,329,800	1,076,600.00	1,220,635.56	2,297,235.56	–	2,297,235.56	3.87	–	3.87
Marlborough	16,236	17,262,098	323,200.00	472,372.82	795,572.82	45,299.59	840,872.41	4.61	0.26	4.87
Medford	47,627	59,446,450	1,015,095.95	1,349,037.89	2,364,133.84	104,000.00	2,468,133.84	3.98	0.17	4.15
Melrose	20,165	28,766,900	500,933.35	308,514.42	809,447.77	107,000.00	916,447.77	2.82	0.37	3.19
New Bedford	119,539	220,203,600	4,722,734.93	6,152,725.90	10,875,460.83	217,000.00	11,092,460.83	4.94	0.10	5.04
Newburyport	15,656	13,543,460	115,500.00	330,952.32	446,452.32	190,000.00	636,452.32	3.30	1.40	4.70
Newton	53,003	117,920,600	2,296,500.00	1,274,536.06	3,571,036.06	208,879.43	3,779,915.49	3.03	0.18	3.21
North Adams	22,717	26,092,683	370,456.08	160,683.96	531,140.04	183,950.00	715,090.04	2.04	0.70	2.74
Northampton	24,145	27,301,286	435,500.00	–	435,500.00	6,000.00	441,500.00	1.60	0.02	1.62
Peabody	19,870	22,183,290	335,000.00	652,000.00	987,000.00	268,000.00	1,255,000.00	4.45	1.21	5.66
Pittsfield	46,877	54,736,445	859,200.00	716,000.00	1,575,200.00	919,800.00	2,495,000.00	2.88	1.68	4.56
Quincy	60,055	109,171,600	1,791,500.00	1,357,500.00	3,149,000.00	266,000.00	3,415,000.00	2.89	0.24	3.13
Revere	33,261	38,028,950	653,267.62	1,431,774.38	2,085,042.00	201,875.00	2,286,917.00	5.48	0.53	6.01
Salem	42,821	52,406,140	974,500.00	814,500.00	1,789,000.00	477,000.00	2,266,000.00	3.41	0.91	4.32
Somerville	99,032	104,782,400	1,609,000.00	4,000.00	1,613,000.00	–	1,613,000.00	1.54	–	1.54
Springfield	142,065	289,399,610	5,359,779.83	7,872,900.00	13,232,679.83	2,111,000.00	15,343,679.83	4.57	0.73	5.30
Taunton	39,255	40,470,204	586,300.59	665,196.64	1,251,497.23	916,877.91	2,168,375.14	3.09	2.27	5.36
Waltham	34,746	48,961,000	953,242.92	337,439.29	1,290,682.21	136,000.00	1,426,682.21	2.63	0.28	2.91
Westfield	19,342	19,612,170	261,000.00	125,000.00	386,000.00	107,000.00	493,000.00	1.97	0.54	2.51
Woburn	18,370	18,725,031	323,500.00	189,400.00	512,900.00	294,300.00	807,200.00	2.74	1.57	4.31
Worcester	190,757	306,136,550	4,835,823.95	213,821.77	5,049,645.72	3,289,900.31	8,339,546.03	1.65	1.07	2.72
39 Cities	**2,909,767**	**$4,925,230,835**	**$95,237,230.11**	**$65,379,108.48**	**$160,616,338.59**	**$53,853,444.23**	**$214,469,782.82**	**3.26**	**1.09**	**4.35**

Net Debt, January 1, 1926, and Ratio of Net Debt to Valuation: Towns Over 5,000 Population.

Towns. (Over 5,000 Population)	Population	Valuation, 1925	Net Debt, January 1, 1926					Ratio of Net Debt to Valuation		
			General Debt			Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt	Total Debt
			Inside Limit	Outside Limit	Total					
Abington	5,882	$4,918,268	$16,000.00	$7,200.00	$23,200.00	$69,000.00	$92,200.00	0.47	1.40	1.87
Adams	13,525	14,736,215	278,000.00	255,000.00	533,000.00	–	533,000.00	3.62	–	3.62
Agawam	6,290	7,874,328	162,500.00	260,000.00	422,500.00	92,000.00	514,500.00	5.36	1.17	6.53
Amesbury	11,229	10,979,892	92,750.00	114,500.00	207,250.00	106,000.00	313,250.00	1.89	0.96	2.85
Amherst	5,972	8,696,953	68,000.00	36,000.00	104,000.00	–	104,000.00	1.20	–	1.20
Andover	10,291	17,535,688	156,190.92	409,000.00	565,190.92	72,000.00	637,190.92	3.22	0.41	3.63
Arlington	24,943	42,296,187	866,123.31	58,141.39	924,264.70	76,325.37	1,000,590.07	2.19	0.18	2.37
Athol	9,602	10,250,667	163,500.00	121,408.52	284,908.52	233,000.00	517,908.52	2.78	2.27	5.05
Barnstable	5,774	14,729,310	143,000.00	–	143,000.00	–	143,000.00	0.97	–	0.97
Belmont	15,256	26,124,560	344,533.12	576,000.00	920,533.12	157,704.08	1,078,237.20	3.52	0.61	4.13
Braintree	13,193	16,698,525	187,500.00	78,000.00	265,500.00	40,000.00	305,500.00	1.59	0.24	1.83
Bridgewater	9,468	5,301,046	61,750.00	81,000.00	142,750.00	425,000.00	567,750.00	2.69	8.02	10.71
Brookline	42,681	137,055,300	1,347,575.00	44,260.00	1,391,835.00	526,400.00	1,918,235.00	1.02	0.38	1.40
Canton	5,896	8,201,608	58,000.00	3,000.00	61,000.00	53,000.00	114,000.00	0.74	0.65	1.39
Chelmsford	6,573	7,374,150	141,120.00	100,000.00	241,120.00	–	241,120.00	3.27	–	3.27
Clinton	14,180	16,255,554	58,575.23	15,000.00	73,575.23	31,500.00	105,075.23	0.45	0.19	0.64
Concord	7,056	8,249,839	98,238.60	8,883.61	107,122.21	180,317.10	287,439.31	1.30	2.18	3.48
Danvers	11,798	11,210,550	50,000.00	20,000.00	70,000.00	260,884.33	330,884.33	0.62	2.33	2.95
Dartmouth	9,026	11,741,825	235,525.00	173,000.00	408,525.00	282,500.00	691,025.00	3.48	2.41	5.89
Dedham	13,918	19,732,250	270,575.00	66,600.00	337,175.00	–	337,175.00	1.71	–	1.71
Dracut	6,400	3,887,599	75,000.00	–	75,000.00	–	75,000.00	1.93	–	1.93
Easthampton	11,587	13,011,160	110,000.00	–	110,000.00	–	110,000.00	0.85	–	0.85
Easton	5,333	5,247,165	–	–	–	–	–	–	–	–
Fairhaven	10,827	11,537,250	170,291.60	137,668.40	307,960.00	–	307,960.00	2.67	–	2.67
Framingham	21,078	28,011,884	635,800.00	647,000.00	1,282,800.00	386,000.00	1,668,800.00	4.58	1.38	5.96
Franklin	7,055	8,317,335	144,000.00	229,000.00	373,000.00	150,000.00	523,000.00	4.49	1.80	6.29
Grafton	6,973	5,193,591	108,810.00	26,000.00	134,810.00	–	134,810.00	2.60	–	2.60
Great Barrington	6,405	9,195,972	136,000.00	–	136,000.00	–	136,000.00	1.48	–	1.48
Greenfield	15,246	21,800,251	289,000.00	188,000.00	477,000.00	176,750.00	653,750.00	2.19	0.81	3.00
Hingham	6,158	13,444,370	110,000.00	10,000.00	120,000.00	–	120,000.00	0.89	–	0.89
Hudson	8,130	6,854,619	130,600.00	194,500.00	325,100.00	183,850.00	508,950.00	4.74	2.68	7.42
Ipswich	6,055	7,874,601	165,222.17	55,627.83	220,850.00	73,650.00	294,500.00	2.80	0.94	3.74
Lexington	7,785	14,658,401	227,500.00	451,500.00	679,000.00	95,450.00	774,450.00	4.63	0.65	5.28
Ludlow	8,802	9,867,726	224,500.00	–	224,500.00	–	224,500.00	2.28	–	2.28
Mansfield	6,590	7,107,430	102,000.00	16,500.00	118,500.00	140,740.93	259,240.93	1.67	1.98	3.65
Marblehead	8,214	16,935,190	59,000.00	44,000.00	103,000.00	164,000.00	267,000.00	0.61	0.97	1.58
Maynard	7,857	6,234,280	145,000.00	–	145,000.00	–	145,000.00	2.33	–	2.33
Methuen	20,606	19,716,240	472,750.00	493,150.00	965,900.00	107,981.60	1,073,881.60	4.90	0.55	5.45
Middleborough	9,136	9,444,377	1,650.00	8,000.00	9,650.00	46,000.00	55,650.00	0.10	0.49	0.59
Milford	14,781	14,723,255	137,400.00	95,000.00	232,400.00	–	232,400.00	1.58	–	1.58
Millbury	6,441	5,240,620	73,000.00	–	73,000.00	–	73,000.00	1.39	–	1.39
Milton	12,861	27,671,015	594,000.00	28,000.00	622,000.00	192,000.00	814,000.00	2.25	0.69	2.94
Monson	5,089	2,962,113	8,000.00	149,000.00	157,000.00	8,000.00	165,000.00	5.30	0.27	5.57

Montague	7,973	10,130,844	274,000.00	–	274,000.00	27,000.00	301,000.00	2.70	0.27	2.97
Natick	12,871	10,811,775	119,000.00	103,036.83	222,036.83	122,922.05	344,958.88	2.05	1.14	3.19
Needham	8,977	15,705,693	174,600.00	506,000.00	680,600.00	111,000.00	791,600.00	4.33	0.71	5.04
North Andover	6,839	8,543,048	207,000.00	63,000.00	270,000.00	32,071.73	302,071.73	3.16	0.38	3.54
North Attleborough	9,790	9,795,440	126,000.00	124,000.00	250,000.00	89,000.00	339,000.00	2.55	0.91	3.46
Northbridge	10,051	9,167,450	139,000.00	204,000.00	343,000.00	–	343,000.00	3.74	–	3.74
Norwood	14,151	24,098,190	483,650.00	309,000.00	792,650.00	125,000.00	917,650.00	3.29	0.52	3.81
Orange	5,141	5,456,840	28,000.00	–	28,000.00	–	28,000.00	0.51	–	0.51
Palmer	11,044	12,140,739	104,200.00	170,000.00	274,200.00	–	274,200.00	2.26	–	2.26
Plymouth	13,176	24,382,275	501,400.00	30,000.00	531,400.00	19,333.28	550,733.28	2.18	0.08	2.26
Randolph	5,644	4,518,400	56,800.00	51,800.00	108,600.00	4,800.00	113,400.00	2.40	0.11	2.51
Reading	8,693	13,292,886	38,000.00	177,500.00	215,500.00	184,500.00	400,000.00	1.62	1.39	3.01
Rockland	7,966	7,839,110	12,000.00	15,000.00	27,000.00	7,000.00	34,000.00	0.34	0.09	0.43
Saugus	12,743	11,898,152	158,500.00	–	158,500.00	43,000.00	201,500.00	1.33	0.36	1.69
Shrewsbury	5,819	6,376,360	39,100.00	171,100.00	210,200.00	120,000.00	330,200.00	3.30	1.88	5.18
Southbridge	15,489	12,218,830	259,660.00	46,889.60	306,549.60	–	306,549.60	2.51	–	2.51
South Hadley	6,609	6,935,996	145,500.00	8,000.00	153,500.00	20,000.00	173,500.00	2.21	0.29	2.50
Spencer	6,523	4,263,850	25,950.00	–	25,950.00	10,500.00	36,450.00	0.61	0.24	0.85
Stoneham	9,084	10,623,025	189,000.00	20,000.00	209,000.00	44,000.00	253,000.00	1.97	0.41	2.38
Stoughton	7,857	7,313,073	79,400.00	85,000.00	164,400.00	–	164,400.00	2.25	–	2.25
Swampscott	8,953	19,528,811	345,200.00	273,100.00	618,300.00	128,259.28	746,559.28	3.17	0.65	3.82
Uxbridge	6,172	7,062,425	90,075.00	–	90,075.00	49,000.00	139,075.00	1.28	0.69	1.97
Wakefield	15,611	19,986,685	357,000.00	619,000.00	976,000.00	384,500.00	1,360,500.00	4.88	1.92	6.80
Walpole	6,508	10,960,232	156,800.00	22,000.00	178,800.00	119,954.00	298,754.00	1.63	1.10	2.73
Ware	8,629	8,232,090	110,250.00	67,000.00	177,250.00	20,000.00	197,250.00	2.15	0.24	2.39
Wareham	5,594	10,538,155	101,000.00	10,000.00	111,000.00	–	111,000.00	1.05	–	1.05
Watertown	25,480	38,703,147	800,000.00	930,000.00	1,730,000.00	184,000.00	1,914,000.00	4.47	0.48	4.95
Webster	13,389	12,111,553	65,615.25	–	65,615.25	1,000.00	66,615.25	0.54	0.01	0.55
Wellesley	9,049	27,834,250	550,000.00	290,000.00	840,000.00	199,000.00	1,039,000.00	3.02	0.71	3.73
Westborough	6,348	4,165,211	15,642.32	6,750.00	22,392.32	–	22,392.32	0.54	–	0.54
West Springfield	15,326	25,124,467	579,322.34	1,042,500.00	1,621,822.34	195,471.07	1,817,293.41	6.46	0.78	7.24
Weymouth	17,253	30,774,030	391,156.65	48,000.00	439,156.65	94,000.00	533,156.65	1.43	0.30	1.73
Whitman	7,857	7,778,443	12,000.00	5,000.00	17,000.00	13,300.00	30,300.00	0.22	0.17	0.39
Winchendon	6,173	5,375,670	52,500.00	1,000.00	53,500.00	1,500.00	55,000.00	0.99	0.03	1.02
Winchester	11,565	26,253,500	466,000.00	160,500.00	626,500.00	47,000.00	673,500.00	2.39	0.18	2.57
Winthrop	16,158	22,681,450	497,200.00	89,400.00	586,600.00	123,500.00	710,100.00	2.59	0.54	3.13
79 Towns	**828,467**	**$1,161,521,254**	**$16,669,501.51**	**$10,848,516.18**	**$27,518,017.69**	**$6,850,664.82**	**$34,368,682.51**	**2.37**	**0.59**	**2.96**

Net Debt, January 1, 1926, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population.

Towns. (Under 5,000 Population)	Population	Valuation, 1925	Net Debt, January 1, 1926					Ratio of Net Debt to Valuation		
			General Debt			Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt	Total Debt
			Inside Limit	Outside Limit	Total					
Acton	2,387	$2,846,765	$49,075.00	$50,000.00	$99,075.00	–	$99,075.00	3.48	–	3.48
Acushnet	4,135	3,808,522	28,698.00	18,000.00	46,698.00	–	46,698.00	1.23	–	1.23
Ashburnham	2,159	1,645,420	15,743.56	–	15,743.56	$14,970.00	30,713.56	0.96	0.91	1.87
Ashby	907	969,748	20,100.00	–	20,100.00	–	20,100.00	2.07	–	2.07
Ashland	2,521	2,283,160	3,000.00	–	3,000.00	35,000.00	38,000.00	0.13	1.53	1.66
Auburn	4,927	4,471,630	48,750.00	–	48,750.00	–	48,750.00	1.09	–	1.09
Avon	2,360	1,738,825	500.00	–	500.00	–	500.00	0.03	–	0.03
Ayer	3,032	3,629,250	7,250.00	–	7,250.00	26,000.00	33,250.00	0.20	0.72	0.92
Bedford	1,514	2,579,508	8,400.00	–	8,400.00	53,400.00	61,800.00	0.33	2.07	2.40
Belchertown	2,905	1,473,555	29,500.00	34,000.00	63,500.00	–	63,500.00	4.31	–	4.31
Bellingham	2,877	2,263,029	22,500.00	–	22,500.00	–	22,500.00	0.99	–	0.99
Bernardston	844	729,967	1,500.00	–	1,500.00	–	1,500.00	0.21	–	0.21
Billerica	4,913	8,232,062	133,500.00	2,000.00	135,500.00	83,588.34	219,088.34	1.65	1.01	2.66
Blackstone	4,802	2,576,882	44,866.67	20,833.33	65,700.00	–	65,700.00	2.55	–	2.55
Blandford	437	995,975	12,700.00	–	12,700.00	12,000.00	24,700.00	1.28	1.20	2.48
Bolton	801	1,104,984	1,400.00	–	1,400.00	–	1,400.00	0.13	–	0.13
Bourne	3,015	7,779,392	107,000.00	–	107,000.00	–	107,000.00	1.38	–	1.38
Boxford	581	1,069,288	–	4,000.00	4,000.00	–	4,000.00	0.37	–	0.37
Boylston	970	802,163	9,500.00	–	9,500.00	1,500.00	11,000.00	1.18	0.19	1.37
Brewster	774	1,470,808	22,000.00	–	22,000.00	–	22,000.00	1.50	–	1.50
Brookfield	1,401	1,240,705	2,000.00	7,000.00	9,000.00	3,500.00	12,500.00	0.73	0.28	1.01
Buckland	1,555	2,718,606	20,000.00	1,441.93	21,441.93	–	21,441.93	0.79	–	0.79
Burlington	1,431	2,081,935	23,000.00	18,000.00	41,000.00	–	41,000.00	1.97	–	1.97
Charlton	2,295	1,686,813	8,500.00	25,500.00	34,000.00	–	34,000.00	2.02	–	2.02
Chatham	1,741	4,082,390	20,600.00	95,000.00	115,600.00	–	115,600.00	2.83	–	2.83
Cheshire	1,842	1,196,595	19,000.00	24,000.00	43,000.00	–	43,000.00	3.59	–	3.59
Chester	1,514	1,248,390	23,200.00	19,250.00	42,450.00	–	42,450.00	3.40	–	3.40
Chilmark	240	494,643	2,400.00	–	2,400.00	–	2,400.00	0.49	–	0.49
Clarksburg	1,222	689,227	13,700.00	–	13,700.00	–	13,700.00	1.99	–	1.99
Cohasset	2,913	9,364,560	27,000.00	–	27,000.00	–	27,000.00	0.29	–	0.29
Dalton	4,092	5,431,014	156,000.00	–	156,000.00	–	156,000.00	2.87	–	2.87
Dana	657	673,984	–	–	–	8,025.00	8,025.00	–	1.19	1.19
Deerfield	2,968	4,696,270	89,000.00	90,000.00	179,000.00	–	179,000.00	3.81	–	3.81
Dighton	3,208	3,746,531	6,000.00	–	6,000.00	–	6,000.00	0.16	–	0.16
Douglas	2,363	1,807,708	24,000.00	–	24,000.00	19,500.00	43,500.00	1.33	1.08	2.41
Dover	1,044	3,385,279	39,000.00	–	39,000.00	–	39,000.00	1.15	–	1.15
Dudley	4,594	3,581,365	73,000.00	–	73,000.00	52,000.00	125,000.00	2.04	1.45	3.49
Dunstable	338	441,073	–	–	–	5,500.00	5,500.00	–	1.25	1.25
Duxbury	1,688	5,222,852	30,000.00	–	30,000.00	–	30,000.00	0.57	–	0.57
East Bridgewater	3,538	4,382,412	15,500.00	9,000.00	24,500.00	92,500.00	117,000.00	0.56	2.11	2.67
East Longmeadow	3,134	3,275,205	59,500.00	–	59,500.00	28,800.00	88,300.00	1.82	0.88	2.70
Edgartown	1,235	3,169,360	58,625.00	40,000.00	98,625.00	–	98,625.00	3.11	–	3.11
Enfield	749	811,050	2,500.00	–	2,500.00	–	2,500.00	0.31	–	0.31
Erving	1,334	2,086,089	23,000.00	–	23,000.00	–	23,000.00	1.10	–	1.10
Essex	1,403	1,485,218	8,000.00	8,500.00	16,500.00	–	16,500.00	1.11	–	1.11

Falmouth	4,694	13,039,885	140,500.00	--	140,500.00	168,500.00	309,000.00	1.08	1.29	2.37
Foxborough	4,934	4,027,197	59,000.00	-	59,000.00	-	59,000.00	1.47	-	1.47
Freetown	1,663	1,612,160	2,500.00	-	2,500.00	-	2,500.00	0.16	-	0.16
Georgetown	1,888	1,860,489	6,000.00	6,000.00	12,000.00	8,000.00	20,000.00	0.64	0.43	1.07
Goshen	251	390,882	8,500.00	-	8,500.00	-	8,500.00	2.17	-	2.17
Granville	609	657,094	4,250.00	-	4,250.00	-	4,250.00	0.65	-	0.65
Groton	2,428	3,734,361	83,000.00	-	83,000.00	-	83,000.00	2.22	-	2.22
Groveland	2,485	1,774,649	24,700.00	9,000.00	33,700.00	48,500.00	82,200.00	1.90	2.73	4.63
Hadley	2,888	2,981,565	48,000.00	-	48,000.00	-	48,000.00	1.61	-	1.61
Halifax	614	1,317,319	3,000.00	-	3,000.00	-	3,000.00	0.23	-	0.23
Hamilton	2,018	5,166,848	13,500.00	18,000.00	31,500.00	-	31,500.00	0.61	-	0.61
Hampden	632	540,545	500.00	-	500.00	-	500.00	0.09	-	0.09
Hancock	510	496,525	200.00	-	200.00	-	200.00	0.40	-	0.40
Hanover	2,755	2,536,030	14,000.00	2,000.00	16,000.00	-	16,000.00	0.63	-	0.63
Hanson	2,166	2,164,909	30,000.00	2,000.00	32,000.00	17,000.00	49,000.00	1.48	0.78	2.26
Hardwick	3,046	3,446,513	21,500.00	-	21,500.00	-	21,500.00	0.62	-	0.62
Harvard	996	2,268,757	10,000.00	-	10,000.00	-	10,000.00	0.44	-	0.44
Hatfield	2,702	2,819,362	16,000.00	-	16,000.00	8,547.78	24,547.78	0.57	0.30	0.87
Hinsdale	1,044	940,639	7,000.00	-	7,000.00	-	7,000.00	0.74	-	0.74
Holbrook	3,273	2,882,604	27,700.00	-	27,700.00	24,300.00	52,000.00	0.96	0.84	1.80
Holden	3,436	2,911,368	62,800.00	100,000.00	162,800.00	121,100.00	283,900.00	5.59	4.16	9.75
Holliston	2,812	3,459,733	41,000.00	-	41,000.00	-	41,000.00	1.19	-	1.19
Hopkinton	2,580	2,317,005	7,376.32	-	7,376.32	16,000.00	23,376.32	0.32	0.69	1.01
Hubbardston	1,067	995,120	1,500.00	-	1,500.00	-	1,500.00	0.15	-	0.15
Hull	2,652	16,972,715	292,000.00	134,000.00	426,000.00	-	426,000.00	2.51	-	2.51
Huntington	1,543	1,202,590	7,900.00	-	7,900.00	-	7,900.00	0.66	-	0.66
Kingston	2,524	2,797,750	21,500.00	3,000.00	24,500.00	38,500.00	63,000.00	0.87	1.38	2.25
Lakeville	1,439	1,385,482	14,000.00	-	14,000.00	-	14,000.00	1.01	-	1.01
Lancaster	2,678	3,401,403	6,000.00	-	6,000.00	-	6,000.00	0.18	-	0.18
Lanesborough	1,181	1,077,370	1,400.00	1,500.00	2,900.00	-	2,900.00	0.27	-	0.27
Lee	4,058	4,409,516	72,000.00	-	72,000.00	-	72,000.00	1.63	-	1.63
Leicester	4,110	3,689,013	21,000.00	-	21,000.00	-	21,000.00	0.57	-	0.57
Lenox	2,895	7,064,762	27,500.00	-	27,500.00	-	27,500.00	0.39	-	0.39
Lincoln	1,306	2,348,836	-	-	-	19,575.07	19,575.07	-	0.83	0.83
Littleton	1,411	2,214,775	40,250.00	500.00	40,750.00	43,100.00	83,850.00	1.84	1.95	3.79
Longmeadow	3,333	7,347,594	124,850.00	139,000.00	263,850.00	10,000.00	273,850.00	3.59	0.14	3.73
Lunenburg	1,875	2,184,472	52,000.00	-	52,000.00	-	52,000.00	2.38	-	2.38
Lynnfield	1,331	2,704,972	9,000.00	8,000.00	17,000.00	-	17,000.00	0.63	-	0.63
Manchester	2,499	12,126,280	-	197,000.00	197,000.00	6,000.00	203,000.00	1.62	0.05	1.67
Marion	1,271	3,978,123	1,250.00	-	1,250.00	78,500.00	79,750.00	0.03	1.97	2.00
Marshfield	1,777	5,176,725	41,950.00	-	41,950.00	-	41,950.00	0.81	-	0.81
Mattapoisett	1,556	2,478,150	10,925.00	3,175.12	14,100.12	89,680.00	103,780.12	0.57	3.62	4.19
Medfield	3,867	2,391,112	26,000.00	500.00	26,500.00	12,000.00	38,500.00	1.11	0.50	1.61
Medway	3,144	2,912,885	17,600.00	219.76	17,819.76	60,400.00	78,219.76	0.61	2.07	2.68
Merrimac	2,349	1,894,750	5,000.00	6,000.00	11,000.00	26,400.00	37,400.00	0.58	1.39	1.97
Middlefield	223	304,331	866.67	2,133.33	3,000.00	-	3,000.00	0.99	-	0.99
Middleton	1,667	1,506,788	-	6,300.00	6,300.00	500.00	6,800.00	0.42	0.03	0.45
Millis	1,791	2,702,554	29,950.00	37,500.00	67,450.00	21,720.00	89,170.00	2.50	0.80	3.30
Millville	2,366	1,436,870	33,400.00	5,000.00	38,400.00	-	38,400.00	2.67	-	2.67
Monterey	348	602,878	1,600.00	-	1,600.00	-	1,600.00	0.27	-	0.27
Montgomery	191	216,848	200.00	-	200.00	-	200.00	0.09	-	0.09
Nahant	1,630	4,696,162	-	-	-	66,000.00	66,000.00	-	1.41	1.41
Nantucket	3,152	7,968,935	13,500.00	-	13,500.00	40,000.00	53,500.00	0.17	0.50	0.67
New Braintree	423	515,754	1,000.00	-	1,000.00	-	1,000.00	0.19	-	0.19
Newbury	1,432	2,118,940	2,000.00	36,449.93	38,449.93	-	38,449.93	1.81	-	1.81

Net Debt, January 1, 1926, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population — Concluded.

Towns. (Under 5,000 Population)	Population	Valuation, 1925	Net Debt, January 1, 1926					Ratio of Net Debt to Valuation		
			General Debt			Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt	Total Debt
			Inside Limit	Outside Limit	Total					
Norfolk	1,213	$1,509,015	$4,000.00	–	$4,000.00	–	$4,000.00	0.27	–	0.27
Northborough	1,968	2,120,683	50,600.00	–	50,600.00	–	50,600.00	2.39	–	2.39
North Brookfield	3,046	2,523,077	9,000.00	–	9,000.00	$2,000.00	11,000.00	0.36	0.08	0.44
Northfield	1,821	1,896,869	5,000.00	$9,000.00	14,000.00	–	14,060.00	0.74	–	0.74
North Reading	1,689	2,010,485	8,500.00	1,500.00	10,000.00	–	10,000.00	0.50	–	0.50
Norton	2,769	2,423,650	19,650.00	6,500.00	26,150.00	137,000.00	163,150.00	1.08	5.65	6.73
Norwell	1,466	1,724,790	11,500.00	27,000.00	38,500.00	–	38,500.00	2.23	–	2.23
Oak Bluffs	1,314	3,607,055	29,800.00	–	29,800.00	–	29,800.00	0.83	–	0.83
Otis	395	470,735	3,600.00	–	3,600.00	–	3,600.00	0.76	–	0.76
Oxford	4,026	2,702,002	29,820.00	63,750.00	93,570.00	–	93,570.00	3.46	–	3.46
Paxton	591	784,805	800.00	–	800.00	–	800.00	0.10	–	0.10
Pelham	519	633,463	2,900.00	–	2,900.00	–	2,900.00	0.46	–	0.46
Pembroke	1,480	2,519,555	18,000.00	–	18,000.00	–	18,000.00	0.71	–	0.71
Pepperell	2,779	3,024,347	–	–	–	60,000.00	60,000.00	–	1.98	1.98
Plainville	1,512	1,346,046	21,000.00	–	21,000.00	16,800.00	37,800.00	1.56	1.25	2.81
Plympton	511	653,458	4,600.00	–	4,600.00	–	4,600.00	0.70	–	0.70
Princeton	773	1,380,029	3,400.00	–	3,400.00	9,500.00	12,900.00	0.24	0.69	0.93
Provincetown	3,787	3,838,563	3,600.00	–	3,600.00	22,000.00	25,600.00	0.09	0.57	0.66
Raynham	2,128	1,672,246	29,000.00	–	29,000.00	–	29,000.00	1.73	–	1.73
Rehoboth	2,332	1,920,925	14,000.00	–	14,000.00	–	14,000.00	0.73	–	0.73
Richmond	619	618,806	5,000.00	–	5,000.00	–	5,000.00	0.81	–	0.81
Rockport	3,949	5,118,000	120,000.00	95,000.00	215,000.00	24,500.00	239,500.00	4.20	0.48	4.68
Rowley	1,408	1,304,906	–	6,750.00	6,750.00	6,000.00	12,750.00	0.52	0.46	0.98
Russell	1,398	3,828,642	38,300.00	67,000.00	105,300.00	52,600.00	157,900.00	2.75	1.37	4.12
Rutland	2,236	1,274,060	13,500.00	–	13,500.00	28,000.00	41,500.00	1.06	2.20	3.26
Salisbury	1,820	2,923,574	17,000.00	10,000.00	27,000.00	–	27,000.00	0.92	–	0.92
Sandwich	1,479	2,148,450	17,000.00	–	17,000.00	–	17,000.00	0.79	–	0.79
Savoy	399	266,705	1,500.00	–	1,500.00	–	1,500.00	0.56	–	0.56
Scituate	2,713	11,084,300	86,750.00	8,000.00	94,750.00	–	94,750.00	0.85	–	0.85
Seekonk	4,191	4,083,908	52,500.00	–	52,500.00	–	52,500.00	1.29	–	1.29
Sharon	3,119	5,286,000	62,000.00	17,000.00	79,000.00	18,400.00	97,400.00	1.49	0.35	1.84
Sheffield	1,614	1,262,935	4,000.00	–	4,000.00	–	4,000.00	0.32	–	0.32
Sherborn	929	1,661,117	2,500.00	–	2,500.00	–	2,500.00	0.15	–	0.15
Shirley	2,394	2,110,301	39,900.00	–	39,900.00	–	39,900.00	1.89	–	1.89
Somerset	4,818	6,463,715	45,000.00	92,000.00	137,000.00	–	137,000.00	2.12	–	2.12
Southborough	2,053	3,197,176	17,250.00	–	17,250.00	–	17,250.00	0.54	–	0.54
Southwick	1,267	1,766,324	–	–	–	26,200.00	26,200.00	–	1.48	1.48
Sterling	1,516	1,579,920	900.00	–	900.00	3,500.00	4,400.00	0.06	0.22	0.28
Stockbridge	1,830	5,430,152	66,500.00	–	66,500.00	19,000.00	85,500.00	1.22	0.35	1.57
Stow	1,185	1,619,307	1,000.00	–	1,000.00	–	1,000.00	0.06	–	0.06
Sudbury	1,394	1,864,590	17,000.00	–	17,000.00	–	17,000.00	0.91	–	0.91
Sunderland	1,290	1,223,804	12,000.00	40,000.00	52,000.00	–	52,000.00	4.25	–	4.25
Sutton	2,174	2,090,016	900.00	–	900.00	–	900.00	0.04	–	0.04
Swansea	3,250	3,001,160	57,000.00	–	57,000.00	–	57,000.00	1.90	–	1.90
Templeton	4,368	2,876,272	51,000.00	41,000.00	92,000.00	8,600.00	100,600.00	3.20	0.30	3.50

Tewksbury	4,985	3,162,289	41,600.00	–	41,600.00	–	41,600.00	1.32	–	1.32
Tisbury	1,431	5,291,912	3,600.00	2,050.00	5,650.00	90,000.00	95,650.00	0.11	1.70	1.81
Topsfield	915	2,799,793	2,000.00	12,000.00	14,000.00	–	14,000.00	0.50	–	0.50
Townsend	1,895	2,023,223	7,410.00	–	7,410.00	–	7,410.00	0.37	–	0.37
Warren	3,950	4,106,155	91,900.00	–	91,900.00	–	91,900.00	2.24	–	2.24
Warwick	364	476,967	500.00	–	500.00	–	500.00	0.10	–	0.10
Wayland	2,255	4,652,014	33,000.00	–	33,000.00	2,000.00	35,000.00	0.71	0.04	0.75
Wellfleet	786	1,116,118	–	1,500.00	1,500.00	–	1,500.00	0.13	–	0.13
Wenham	1,145	2,997,574	29,000.00	14,000.00	43,000.00	–	43,000.00	1.43	–	1.43
West Boylston	1,916	1,743,040	22,800.00	–	22,800.00	–	22,800.00	1.31	–	1.31
West Bridgewater	3,121	2,713,331	20,000.00	–	20,000.00	67,740.00	87,740.00	0.74	2.49	3.23
West Brookfield	1,314	1,341,039	12,500.00	–	12,500.00	24,500.00	37,000.00	0.93	1.83	2.76
Westford	3,571	4,234,604	63,400.00	–	63,400.00	–	63,400.00	1.50	–	1.50
Westminster	1,884	1,368,762	2,500.00	–	2,500.00	–	2,500.00	0.18	–	0.18
West Newbury	1,337	1,155,853	5,000.00	4,500.00	9,500.00	–	9,500.00	0.82	–	0.82
Weston	2,906	7,377,972	12,000.00	–	12,000.00	86,000.00	98,000.00	0.16	1.17	1.33
Westport	4,207	5,927,275	118,400.00	4,000.00	122,400.00	–	122,400.00	2.07	–	2.07
West Stockbridge	1,212	1,154,941	5,000.00	–	5,000.00	–	5,000.00	0.43	–	0.43
Westwood	1,706	3,816,874	12,000.00	–	12,000.00	–	12,000.00	0.31	–	0.31
Whately	1,229	1,127,036	10,000.00	10,000.00	20,000.00	–	20,000.00	1.77	–	1.77
Wilbraham	2,833	2,672,897	45,000.00	–	45,000.00	–	45,000.00	1.68	–	1.68
Williamsburg	1,993	1,316,700	8,000.00	–	8,000.00	19,239.91	27,239.91	0.61	1.46	2.07
Williamstown	4,006	6,554,037	120,000.00	42,000.00	162,000.00	–	162,000.00	2.47	–	2.47
Wilmington	3,515	3,312,071	17,750.00	–	17,750.00	–	17,750.00	0.54	–	0.54
Wrentham	3,214	2,727,534	–	–	–	60,900.00	60,900.00	–	2.23	2.23
Yarmouth	1,532	2,871,150	28,500.00	–	28,500.00	–	28,500.00	0.99	–	0.99
Totals	[1] **405,971**	[2] **$551,094,545**	**$4,525,806.22**	**$1,758,353.40**	**$6,284,159.62**	**$2,145,086.10**	**$8,429,245.72**	**1.14**	**0.39**	**1.53**

[1] Includes population of 66 towns having no funded debt.

[2] Includes valuation of 66 towns having no funded debt.

The following towns under 5,000 population showed no funded debt outstanding on January 1, 1926:

Alford	Carver	Egremont	Hawley	Monroe	Petersham	Shelburne	Upton
Ashfield	Charlemont	Florida	Heath	Mount Washington	Phillipston	Shutesbury	Wales
Barre	Chesterfield	Gay Head	Holland	New Ashford	Plainfield	Southampton	Washington
Becket	Colrain	Gill	Hopedale	New Marlborough	Prescott	Sturbridge	Wendell
Berkley	Conway	Gosnold	Leverett	New Salem	Rochester	Tolland	Westhampton
Berlin	Cummington	Granby	Leyden	Oakham	Rowe	Truro	West Tisbury
Boxborough	Dennis	Greenwich	Mashpee	Orleans	Royalston	Tyngsborough	Windsor
Brimfield	East Brookfield	Harwich	Mendon	Peru	Sandisfield	Tyringham	Worthington
Carlisle	Eastham						

PART I

CITIES

Fiscal Years of Cities.

The data given in the tables in Part I are for fiscal years ending in the several cities, as follows:

Cities.	Fiscal Year Ending	Pages of Report
Attleboro	Dec. 31, 1924	20, 21
Beverly	Dec. 31, 1924	20, 21
Boston	Jan. 31, 1925	4, 5
Brockton	Nov. 30, 1924	10, 11
Cambridge	Mar. 31, 1925	6, 7
Chelsea	Dec. 31, 1924	14, 15
Chicopee	Nov. 30, 1924	16, 17
Everett	Dec. 31, 1924	16, 17
Fall River	Dec. 31, 1924	6, 7
Fitchburg	Nov. 30, 1924	14, 15
Gardner	Dec. 31, 1924	22, 23
Gloucester	Nov. 30, 1924	18, 19
Haverhill	Dec. 31, 1924	12, 13
Holyoke	Nov. 30, 1924	10, 11
Lawrence	Dec. 31, 1924	10, 11
Leominster	Dec. 31, 1924	20, 21
Lowell	Dec. 31, 1924	8, 9
Lynn	Dec. 31, 1924	8, 9
Malden	Dec. 31, 1924	12, 13
Marlborough	Dec. 31, 1924	24, 25
Medford	Dec. 31, 1924	12, 13
Melrose	Dec. 31, 1924	20, 21
New Bedford	Nov. 30, 1924	8, 9
Newburyport	Dec. 20, 1924	24, 25
Newton	Dec. 31, 1924	12, 13
North Adams	Nov. 30, 1924	18, 19
Northampton	Nov. 30, 1924	18, 19
Peabody	Dec. 31, 1924	22, 23
Pittsfield	Dec. 31, 1924	14, 15
Quincy	Dec. 31, 1924	10, 11
Revere	Dec. 31, 1924	18, 19
Salem	Dec. 31, 1924	14, 15
Somerville	Dec. 31, 1924	8, 9
Springfield	Nov. 30, 1924	6, 7
Taunton	Nov. 30, 1924	16, 17
Waltham	Jan. 31, 1925	16, 17
Westfield	Dec. 31, 1924	22, 23
Woburn	Dec. 31, 1924	22, 23
Worcester	Nov. 30, 1924	6, 7

Division A

Summary of Financial Transactions

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Boston POPULATION 779,620
REVENUE.	**$58,727,213.87**
General	**46,796,550.19**
Taxes	*45,723,892.49*
Property, poll, and income	42,552,133.28
Corporation, bank, etc.	3,171,759.21
Licenses and permits	*343,855.68*
Fines and forfeits	*243,836.64*
Grants and gifts	*465,856.09*
For expenses	465,856.09
For outlays	–
All other	*19,109.29*
Commercial	**11,930,663.68**
Special assessments	*512,001.82*
To meet expenses	512,001.82
To meet outlays	–
Privileges	*45,715.00*
Departmental	*2,010,409.48*
General government	70,758.53
Protection of persons and property	102,452.70
Health and sanitation	233,043.57
Highways	46,830.36
Charities	684,498.01
Soldiers' benefits	61,580.25
Schools	237,927.52
Libraries	15,498.87
Recreation	94,786.40
Unclassified	[1]463,033.27
Public service enterprises	*6,402,912.92*
Electric light	–
Water	3,928,993.18
All other	2,473,919.74
Cemeteries	*61,408.29*
Interest	*2,898,216.17*
On sinking funds	1,582,626.54
On trust and investment funds	877,959.96
All other	437,629.67
NON-REVENUE.	**$47,563,036.88**
Offsets to outlays	**321,936.45**
Departmental	*300,749.23*
Public service enterprises	*21,187.22*
Cemeteries	–
Municipal indebtedness	**27,805,835.81**
Loans, general purposes	*5,343,750.00*
Loans, public service enterprises	*1,451,000.00*
Loans, cemeteries	–
Bonds refunded, current year	–
Temporary loans (including revenue loans)	*21,000,000.00*
Unpaid warrants or orders, current year	–
Premiums	*11,085.81*
Transfers	**6,567,155.38**
From sinking funds	*3,498,600.57*
All other	*3,068,554.81*
Refunds	**188,098.37**
Agency, trust, and investment	**12,680,010.87**
Taxes and licenses for State	*2,762,184.26*
Taxes for county	*2,743,271.42*
Reimbursements for grade crossings	–
Sinking and other permanent funds	*7,174,555.19*
All other	–

RECAPITULATION.

Revenue and offsets to outlays	$59,049,150.32
Premiums	11,085.81
Municipal indebtedness	27,794,750.00
Transfers and refunds	6,755,253.75
Agency, trust, and investment	12,680,010.87
Total receipts	**$106,290,250.75**
Balance on hand, including funds	*11,352,769.24*
GRAND TOTAL	**$117,643,019.99**

[1] Includes $946.22 from city of Cambridge on account of pensions.

Graded According to Population of 1925.

PAYMENTS.	Boston Population 779,620
Maintenance	**$44,185,683.36**
Departmental	*41,049,145.73*
General government	1,834,120.97
Protection of persons and property	8,316,047.09
Health and sanitation	4,760,224.33
Highways	4,096,179.50
Charities	4,019,357.53
Soldiers' benefits	497,666.78
Schools	12,751,302.47
Libraries	840,015.60
Recreation	2,360,902.64
Pensions	1,080,840.16
Unclassified	492,488.66
Public service enterprises	*2,777,970.16*
Electric light	–
Water	1,776,323.72
All other	1,001,646.44
Cemeteries	*177,083.07*
Administration of trust funds	*181,484.40*
Interest	**6,720,346.52**
Loans, general purposes	*3,995,472.35*
Loans, public service enterprises	*2,723,964.17*
Loans, cemeteries	*910.00*
Outlays	**11,764,164.93**
Departmental	*9,983,881.25*
General government	–
Protection of persons and property	1,264,036.14
Health and sanitation	1,198,255.36
Highways	2,554,318.40
Charities	329,080.44
Schools	3,334,714.63
Libraries	4,004.11
Recreation	796,523.63
Unclassified	502,948.54
Public service enterprises	*1,780,283.68*
Electric light	–
Water	575,217.06
All other	1,205,066.62
Cemeteries	–
Municipal indebtedness	**26,383,461.87**
From sinking funds	*[1]3,498,600.57*
From revenue and other sources	*2,884,861.30*
Bonds refunded, current year	–
Temporary loans (including revenue loans)	*20,000,000.00*
Warrants or orders, previous years	–
Transfers	**6,567,155.38**
To sinking funds from revenue	*[2]1,440,004.88*
All other	*5,127,150.50*
Refunds	**188,098.37**
Agency, trust, and investment	**13,695,702.06**
Taxes and licenses for State	*2,762,184.26*
Taxes for county	*2,743,271.42*
Expenditures for grade crossings	–
Sinking and other permanent funds	*8,190,246.38*
All other	–

RECAPITULATION.

Maintenance and interest	$50,906,029.88
Permanent debt (except from sinking funds)	2,884,861.30
Sinking fund requirements from revenue	[2]1,440,004.88
Outlays	11,764,164.93
Permanent debt from sinking funds	[1]3,498,600.57
Bonds refunded, current year	–
Temporary loans	20,000,000.00
Transfers (except to sinking funds) and refunds	5,315,248.87
Agency, trust, and investment	13,695,702.06
Total payments	**$109,504,612.49**
Balance on hand, including funds	*8,138,407.50*
GRAND TOTAL	**$117,643,019.99**

[1] Includes serial payments amounting to $62,900.57.
[2] Includes $2,299.65 from sale of real estate and offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Worcester Population 190,757	Springfield Population 142,065	Fall River Population 128,993	Cambridge Population 119,669
REVENUE.	**$10,631,285.35**	**$10,166,961.78**	**$6,741,207.86**	**$6,735,245.26**
General	**8,748,593.84**	**8,704,048.07**	**5,907,806.60**	**5,675,868.32**
Taxes	*8,532,089.44*	*8,515,850.59*	*5,790,209.24*	*5,589,610.05*
Property, poll, and income	7,806,997.20	7,998,145.56	4,859,683.23	5,156,927.88
Corporation, bank, etc.	725,092.24	517,705.03	930,526.01	432,682.17
Licenses and permits	*37,608.21*	*35,721.51*	*13,533.72*	*32,504.00*
Fines and forfeits	*25,079.27*	*37,743.52*	*23,315.99*	*15,917.42*
Grants and gifts	*153,755.53*	*114,732.45*	*80,747.65*	*33,836.85*
For expenses	140,924.31	55,295.68	80,747.65	33,836.85
For outlays	12,831.22	59,436.77	–	–
All other	*61.39*	–	–	*4,000.00*
Commercial	**1,882,691.51**	**1,462,913.71**	**833,401.26**	**1,059,376.94**
Special assessments	*167,438.82*	*223,495.68*	*36,527.59*	*12,196.81*
To meet expenses	102,546.33	41,609.52	–	143.60
To meet outlays	64,892.49	181,886.16	36,527.59	12,053.21
Privileges	*400.00*	*25.00*	*300.00*	*1,313.00*
Departmental	*702,930.55*	*465,951.17*	*228,077.96*	*300,775.99*
General government	21,836.68	35,782.95	4,878.30	8,621.42
Protection of persons and property	27,518.28	8,831.53	5,379.69	11,938.67
Health and sanitation	110,540.54	37,870.32	18,822.69	43,588.54
Highways	64,946.69	37,244.36	38,204.39	1,635.91
Charities	261,113.29	87,743.49	50,542.06	128,501.06
Soldiers' benefits	12,578.25	8,401.00	6,563.85	10,378.67
Schools	88,578.18	172,432.83	34,587.02	30,248.60
Libraries	5,727.77	–	1,680.78	1,755.12
Recreation	16,877.88	8,734.68	375.00	3,059.32
Unclassified	93,212.99	68,910.01	67,044.18	61,048.68
Public service enterprises	*658,637.45*	*649,701.94*	*380,099.03*	*488,178.05*
Electric light	–	–	–	–
Water	658,637.45	649,701.94	379,673.27	488,178.05
All other	–	–	425.76	–
Cemeteries	*57,456.58*	–	*32,587.35*	*45,096.50*
Interest	*295,828.11*	*123,739.92*	*155,809.33*	*211,816.59*
On sinking funds	158,416.79	28,561.89	109,573.18	144,190.36
On trust and investment funds	38,264.56	2,416.89	2,875.43	3,080.54
All other	99,146.76	92,761.14	43,360.72	64,545.69
NON-REVENUE.	**$12,582,881.38**	**$10,750,854.00**	**$5,984,938.91**	**$6,784,129.48**
Offsets to outlays	**88,603.39**	**184,105.09**	**9,349.48**	**49,035.17**
Departmental	*16,325.30*	*184,105.09*	*2,292.85*	*49,035.17*
Public service enterprises	*72,278.09*	–	*7,056.63*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**10,431,389.43**	**9,299,001.02**	**4,818,931.50**	**4,497,645.42**
Loans, general purposes	*950,000.00*	*5,033,900.00*	*2,565,000.00*	*494,600.00*
Loans, public service enterprises	*645,000.00*	*300,000.00*	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*8,400,000.00*	*3,600,000.00*	*2,250,000.00*	*4,000,000.00*
Unpaid warrants or orders, current year	*433,530.93*	*339,103.12*	–	–
Premiums	*2,858.50*	*25,997.90*	*3,931.50*	*3,045.42*
Transfers	**696,631.50**	**516,128.23**	**302,636.55**	**678,101.50**
From sinking funds	*50,000.00*	–	*200,000.00*	*576,500.00*
All other	*646,631.50*	*516,128.23*	*102,636.55*	*101,601.50*
Refunds	**149,265.19**	**45,441.39**	**16,546.84**	**89,027.29**
Agency, trust, and investment	**1,216,991.87**	**706,178.27**	**837,474.54**	**1,470,320.10**
Taxes and licenses for State	*461,174.58*	*410,737.29*	*329,875.50*	*279,412.65*
Taxes for county	*373,815.00*	*242,440.98*	*187,227.29*	*222,181.15*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*382,002.29*	*53,000.00*	*320,371.75*	*968,726.30*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$10,719,888.74	$10,351,066.87	$6,750,557.34	$6,784,280.43
Premiums	2,858.50	25,997.90	3,931.50	3,045.42
Municipal indebtedness	10,428,530.93	9,273,003.12	4,815,000.00	4,494,600.00
Transfers and refunds	845,896.69	561,569.62	319,183.39	767,128.79
Agency, trust, and investment	1,216,991.87	706,178.27	837,474.54	1,470,320.10
Total receipts	**$23,214,166.73**	**$20,917,815.78**	**$12,726,146.77**	**$13,519,374.74**
Balance on hand, including funds	*599,713.36*	*971,476.53*	*1,162,687.87*	*376,680.04*
GRAND TOTAL	**$23,813,880.09**	**$21,889,292.31**	**$13,888,834.64**	**$13,896,054.78**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Worcester Population 190,757	Springfield Population 142,065	Fall River Population 128,993	Cambridge Population 119,669
Maintenance	**$8,127,005.41**	**$7,065,184.21**	**$5,092,776.40**	**$5,045,861.80**
Departmental	*7,870,848.92*	*6,758,326.54*	*4,774,454.24*	*4,641,771.33*
General government	308,280.56	423,269.46	226,186.61	272,177.69
Protection of persons and property	1,622,282.87	1,454,977.90	965,140.65	919,223.61
Health and sanitation	630,586.34	580,962.66	434,330.44	679,964.00
Highways	935,554.57	870,534.32	488,468.25	422,841.32
Charities	861,814.13	181,172.06	546,072.32	427,774.12
Soldiers' benefits	34,383.07	36,464.44	52,465.60	75,950.78
Schools	3,084,041.49	2,701,406.09	1,822,559.68	1,458,666.17
Libraries	144,998.36	162,218.00	80,416.30	65,618.56
Recreation	132,419.34	257,479.01	100,817.68	202,286.06
Pensions	75,683.22	43,532.93	37,543.79	101,527.18
Unclassified	40,804.97	46,309.67	20,452.92	15,741.84
Public service enterprises	*199,361.29*	*306,757.67*	*266,911.24*	*352,011.68*
Electric light	–	–	–	–
Water	196,117.17	306,757.67	264,025.94	352,011.68
All other	3,244.12	–	2,885.30	–
Cemeteries	*56,785.20*	–	*51,410.92*	*52,073.79*
Administration of trust funds	*10.00*	*100.00*	–	*5.00*
Interest	**648,123.24**	**587,988.56**	**523,336.44**	**562,495.76**
Loans, general purposes	*445,020.77*	*535,210.22*	*472,231.44*	*509,182.01*
Loans, public service enterprises	*203,102.47*	*52,778.34*	*51,105.00*	*52,773.75*
Loans, cemeteries	–	–	–	*540.00*
Outlays	**3,144,556.25**	**6,840,055.13**	**2,146,291.08**	**827,100.17**
Departmental	*2,420,968.47*	*6,289,416.03*	*2,031,499.38*	*823,693.50*
General government	–	9,636.47	10,365.96	4,057.69
Protection of persons and property	16,964.03	122,428.92	22,750.79	51,828.50
Health and sanitation	1,202,894.61	214,423.73	599,898.90	112,095.57
Highways	183,242.50	5,147,228.39	997,906.26	373,280.06
Charities	17,742.90	1,947.49	–	–
Schools	957,345.05	694,580.34	358,184.65	235,756.38
Libraries	–	–	7,351.74	–
Recreation	42,779.38	99,170.69	35,041.08	46,675.30
Unclassified	–	–	–	–
Public service enterprises	*723,587.78*	*550,639.10*	*114,791.70*	–
Electric light	–	–	–	–
Water	723,587.78	550,639.10	114,791.70	–
All other	–	–	–	–
Cemeteries	–	–	–	*3,406.67*
Municipal indebtedness	**8,849,047.35**	**4,362,907.11**	**3,863,000.00**	**5,251,841.87**
From sinking funds	*50,000.00*	–	*200,000.00*	*576,500.00*
From revenue and other sources	*969,700.00*	*739,500.00*	*913,000.00*	*525,341.87*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*7,400,000.00*	*3,300,000.00*	*2,750,000.00*	*4,150,000.00*
Warrants or orders, previous years	*429,347.35*	*323,407.11*	–	–
Transfers	**696,631.50**	**516,128.23**	**302,636.55**	**678,101.50**
To sinking funds from revenue	*50,000.00*	–	*20,710.00*	*101,601.50*
All other	*646,631.50*	*516,128.23*	*281,926.55*	*576,500.00*
Refunds	**149,265.19**	**45,441.39**	**16,546.84**	**89,027.29**
Agency, trust, and investment	**1,333,247.92**	**705,590.05**	**538,083.04**	**1,155,960.29**
Taxes and licenses for State	*461,174.58*	*410,737.29*	*329,875.50*	*279,412.65*
Taxes for county	*373,815.00*	*242,440.98*	*187,227.29*	*222,181.15*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*498,258.34*	*52,411.78*	*20,980.25*	*654,366.49*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$8,775,128.65	$7,653,172.77	$5,616,112.84	$5,608,357.56
Permanent debt (except from sinking funds)	969,700.00	739,500.00	913,000.00	525,341.87
Sinking fund requirements from revenue	50,000.00	–	20,710.00	101,601.50
Outlays	3,144,556.25	6,840,055.13	2,146,291.08	827,100.17
Permanent debt from sinking funds	50,000.00	–	200,000.00	576,500.00
Bonds refunded, current year	–	–	–	–
Temporary loans	7,829,347.35	3,623,407.11	2,750,000.00	4,150,000.00
Transfers (except to sinking funds) and refunds	795,896.69	561,569.62	298,473.39	665,527.29
Agency, trust, and investment	1,333,247.92	705,590.05	538,083.04	1,155,960.29
Total payments	**$22,947,876.86**	**$20,123,294.68**	**$12,482,670.35**	**$13,610,388.68**
Balance on hand, including funds	*866,003.23*	*1,765,997.63*	*1,406,164.29*	*285,666.10*
GRAND TOTAL	**$23,813,880.09**	**$21,889,292.31**	**$13,888,834.64**	**$13,896,054.78**

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	New Bedford Population 119,539	Lowell Population 110,296	Lynn Population 103,081	Somerville Population 99,032
REVENUE.	**$7,556,316.55**	**$5,238,600.42**	**$4,730,219.33**	**$3,737,639.37**
General	**6,619,721.52**	**4,519,634.78**	**3,939,770.43**	**3,160,376.48**
Taxes	*6,445,503.75*	*4,306,685.21*	*3,871,219.07*	*3,098,288.69*
Property, poll, and income	5,484,942.24	3,762,873.72	3,621,550.73	2,965,738.28
Corporation, bank, etc.	960,561.51	543,811.49	249,668.34	132,550.41
Licenses and permits	*21,896.23*	*15,957.92*	*19,077.80*	*17,416.28*
Fines and forfeits	*38,704.90*	*28,255.40*	*27,986.62*	*15,411.23*
Grants and gifts	*113,313.43*	*168,736.25*	*21,486.94*	*29,220.28*
For expenses	113,313.43	68,736.25	21,486.94	29,220.28
For outlays	–	100,000.00	–	–
All other	*303.21*	–	–	*40.00*
Commercial	**936,595.03**	**718,965.64**	**790,448.90**	**577,262.89**
Special assessments	*86,534.87*	*45,289.32*	*35,252.27*	*74,355.54*
To meet expenses	270.00	45,289.32	35,252.27	46,372.98
To meet outlays	86,264.87	–	–	27,982.56
Privileges	–	*100.00*	–	–
Departmental	*280,045.05*	*206,780.52*	*214,231.61*	*168,938.18*
General government	10,488.85	6,186.84	7,557.74	8,741.58
Protection of persons and property	5,834.26	5,663.34	4,393.97	3,467.29
Health and sanitation	66,555.76	17,047.01	21,194.87	15,354.62
Highways	23,526.08	508.23	3,157.36	23,752.35
Charities	60,664.74	49,251.72	69,368.96	43,974.33
Soldiers' benefits	7,381.20	8,508.50	15,869.63	8,861.17
Schools	34,063.24	39,993.60	31,633.82	12,395.64
Libraries	1,664.56	1,254.12	2,537.96	2,130.83
Recreation	5,308.12	7,785.05	1,090.98	1,041.05
Unclassified	64,558.24	70,582.11	57,426.32	49,219.32
Public service enterprises	*382,871.94*	*371,235.88*	*407,155.74*	*305,708.04*
Electric light	–	–	–	–
Water	377,603.08	371,154.98	407,155.74	305,708.04
All other	5,268.86	80.90	–	–
Cemeteries	*41,617.61*	*33,876.29*	*52,346.86*	–
Interest	*145,525.56*	*61,683.63*	*81,462.42*	*28,261.13*
On sinking funds	88,888.51	10,245.41	37,505.09	–
On trust and investment funds	16,095.91	6,243.17	6,343.17	1,157.37
All other	40,541.14	45,195.05	37,614.16	27,103.76
NON-REVENUE.	**$8,016,148.91**	**$5,585,455.39**	**$5,572,151.61**	**$2,363,877.03**
Offsets to outlays	**112,923.65**	**19,742.86**	**292,789.64**	**45,659.39**
Departmental	*55,446.95*	*5,174.31*	*280,654.33*	*45,659.39*
Public service enterprises	*57,476.70*	*14,568.55*	*12,135.31*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**6,253,695.16**	**5,033,065.78**	**4,478,684.40**	**1,950,000.00**
Loans, general purposes	*1,022,000.00*	*577,900.00*	*570,000.00*	–
Loans, public service enterprises	*150,000.00*	–	*110,000.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*4,800,000.00*	*4,460,000.00*	*3,795,000.00*	*1,950,000.00*
Unpaid warrants or orders, current year	*279,795.25*	–	–	–
Premiums	*1,899.91*	*5,165.78*	*3,684.40*	–
Transfers	**645,586.20**	**63,191.65**	**225,098.82**	**69,072.87**
From sinking funds	*170,000.00*	–	–	–
All other	*475,586.20*	*63,191.65*	*225,098.82*	*69,072.87*
Refunds	**8,203.66**	**9,849.10**	**7,247.65**	**4,119.69**
Agency, trust, and investment	**995,740.24**	**459,606.00**	**568,331.10**	**295,025.08**
Taxes and licenses for State	*345,361.35*	*242,521.05*	*200,300.00*	*162,359.26*
Taxes for county	*196,226.95*	*192,419.06*	*185,533.88*	*128,995.57*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*454,151.94*	*24,665.89*	*182,497.22*	*3,670.25*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$7,669,240.20	$5,258,343.28	$5,023,008.97	$3,783,298.76
Premiums	1,899.91	5,165.78	3,684.40	–
Municipal indebtedness	6,251,795.25	5,027,900.00	4,475,000.00	1,950,000.00
Transfers and refunds	653,789.86	73,040.75	232,346.47	73,192.56
Agency, trust, and investment	995,740.24	459,606.00	568,331.10	295,025.08
Total receipts	**$15,572,465.46**	**$10,824,055.81**	**$10,302,370.94**	**$6,101,516.40**
Balance on hand, including funds	*2,093,834.44*	*340,398.60*	*382,092.95*	*317,656.94*
GRAND TOTAL	**$17,666,299.90**	**$11,164,454.41**	**$10,684,463.89**	**$6,419,173.34**

Graded According to Population of 1925 — Continued.

PAYMENTS.	New Bedford Population 119,539	Lowell Population 110,296	Lynn Population 103,081	Somerville Population 99,032
Maintenance	**$5,035,930.73**	**$4,431,263.78**	**$3,707,455.41**	**$2,734,806.73**
Departmental	*4,740,843.47*	*4,113,376.65*	*3,413,518.10*	*2,608,618.01*
General government	257,826.98	248,028.58	170,536.56	135,744.16
Protection of persons and property	1,024,009.86	809,785.34	672,203.47	531,978.75
Health and sanitation	671,481.62	421,338.68	346,359.03	340,080.65
Highways	425,945.83	531,242.12	308,891.32	216,929.75
Charities	344,807.57	382,361.18	246,334.36	118,000.35
Soldiers' benefits	44,202.26	45,668.45	53,650.43	36,938.73
Schools	1,741,298.04	1,450,676.03	1,318,589.96	997,526.12
Libraries	81,957.09	35,771.74	60,959.88	76,219.96
Recreation	114,520.22	63,338.57	121,712.85	95,212.09
Pensions	26,735.79	34,941.69	61,297.03	41,224.17
Unclassified	8,058.21	90,224.27	52,983.21	18,763.28
Public service enterprises	*219,482.74*	*289,047.19*	*230,450.37*	*126,188.72*
Electric light	–	–	–	–
Water	216,877.70	287,622.29	230,450.37	126,188.72
All other	2,605.04	1,424.90	–	–
Cemeteries	*76,604.52*	*28,839.94*	*61,338.20*	–
Administration of trust funds	–	–	*2,148.74*	–
Interest	**729,926.60**	**369,961.21**	**327,800.41**	**241,668.30**
Loans, general purposes	*618,720.77*	*359,794.96*	*265,343.01*	*156,632.71*
Loans, public service enterprises	*110,690.83*	*10,166.25*	*59,462.65*	*85,035.59*
Loans, cemeteries	*515.00*	–	*2,994.75*	–
Outlays	**1,672,295.96**	**947,281.45**	**1,094,483.24**	**579,039.72**
Departmental	*1,361,713.35*	*864,440.08*	*980,073.00*	*543,881.43*
General government	2,642.50	–	–	165,329.93
Protection of persons and property	55,562.50	72,330.62	71,061.12	12,478.36
Health and sanitation	219,702.96	202,270.10	231,400.09	16,462.03
Highways	922,252.20	462,298.45	372,811.83	124,158.52
Charities	3,694.14	–	–	–
Schools	108,582.20	89,889.76	304,799.96	170,380.09
Libraries	17,400.00	–	–	–
Recreation	31,876.85	33,939.81	–	55,072.50
Unclassified	–	3,711.34	–	–
Public service enterprises	*302,040.98*	*75,237.27*	*114,410.24*	*35,158.29*
Electric light	–	–	–	–
Water	302,040.98	75,237.27	114,410.24	35,158.29
All other	–	–	–	–
Cemeteries	*8,541.63*	*7,604.10*	–	–
Municipal indebtedness	**6,618,131.85**	**4,493,420.00**	**4,180,527.03**	**2,159,980.44**
From sinking funds	*170,000.00*	–	–	–
From revenue and other sources	*1,147,000.00*	*543,420.00*	*560,527.03*	*209,980.44*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*4,510,000.00*	*3,950,000.00*	*3,620,000.00*	*1,950,000.00*
Warrants or orders, previous years	*791,131.85*	–	–	–
Transfers	**645,586.20**	**63,191.65**	**225,098.82**	**69,072.87**
To sinking funds from revenue	–	*4,000.00*	*23,525.00*	–
All other	*645,586.20*	*59,191.65*	*201,573.82*	*69,072.87*
Refunds	**8,203.66**	**9,849.10**	**7,247.65**	**4,119.69**
Agency, trust, and investment	**866,660.68**	**477,225.25**	**636,041.58**	**294,074.83**
Taxes and licenses for State	*545,361.35*	*242,521.05*	*200,300.00*	*162,359.01*
Taxes for county	*196,226.95*	*192,419.06*	*185,533.88*	*128,995.57*
Expenditures for grade crossings	–	–	–	*50.00*
Sinking and other permanent funds	*325,072.38*	*42,285.14*	*250,207.70*	*2,670.25*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$5,765,857.33	$4,801,224.99	$4,035,255.82	$2,976,475.03
Permanent debt (except from sinking funds)	1,147,000.00	543,420.00	560,527.03	209,980.44
Sinking fund requirements from revenue	–	4,000.00	23,525.00	–
Outlays	1,672,295.96	947,281.45	1,094,483.24	579,039.72
Permanent debt from sinking funds	170,000.00	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	5,301,131.85	3,950,000.00	3,620,000.00	1,950,000.00
Transfers (except to sinking funds) and refunds	653,789.86	69,040.75	208,821.47	73,192.56
Agency, trust, and investment	866,660.68	477,225.25	636,041.58	294,074.83
Total payments	**$15,576,735.68**	**$10,792,192.44**	**$10,178,654.14**	**$6,082,762.58**
Balance on hand, including funds	*2,089,564.22*	*372,261.97*	*505,809.75*	*336,410.76*
GRAND TOTAL	**$17,666,299.90**	**$11,164,454.41**	**$10,684,463.89**	**$6,419,173.34**

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Lawrence POPULATION 93,527	Brockton POPULATION 65,343	Holyoke POPULATION 60,335	Quincy POPULATION 60,055
REVENUE.	**$4,741,730.52**	**$3,486,155.07**	**$4,646,034.88**	**$2,991,396.82**
General	**4,232,572.63**	**2,824,347.83**	**2,931,156.23**	**2,377,342.55**
Taxes	*4,144,430.78*	*2,780,059.49*	*2,849,427.39*	*2,309,865.84*
Property, poll, and income	3,361,598.62	2,574,833.56	2,417,217.04	2,213,430.11
Corporation, bank, etc.	782,832.16	205,225.93	432,210.35	96,435.73
Licenses and permits	*12,408.35*	*10,939.36*	*6,355.14*	*17,362.14*
Fines and forfeits	*28,116.50*	*15,461.31*	*31,755.45*	*9,448.27*
Grants and gifts	*47,617.00*	*17,887.67*	*43,250.25*	*40,666.30*
For expenses	47,617.00	17,887.67	43,250.25	40,666.30
For outlays	–	–	–	–
All other	–	–	*868.00*	–
Commercial	**509,157.89**	**661,807.24**	**1,714,878.65**	**614,054.27**
Special assessments	*36,356.49*	*44,078.56*	*11,269.05*	*53,671.80*
To meet expenses	36,356.49	21,423.05	11,269.05	53,671.80
To meet outlays	–	22,655.51	–	–
Privileges	–	–	*13.25*	–
Departmental	*111,695.27*	*275,269.45*	*101,593.98*	[1]*163,071.07*
General government	7,265.71	7,244.68	3,443.32	4,995.44
Protection of persons and property	4,554.88	2,871.79	1,356.92	834.34
Health and sanitation	10,157.38	157,412.14	23,410.42	35,555.73
Highways	2,750.08	1,737.86	3,354.72	2,431.46
Charities	29,916.91	46,358.60	28,948.75	77,360.53
Soldiers' benefits	3,162.50	9,101.50	1,317.00	2,561.25
Schools	11,227.39	4,485.68	10,844.68	12,862.12
Libraries	603.97	1,137.42	–	1,693.56
Recreation	334.00	–	–	–
Unclassified	41,722.45	44,919.78	28,918.17	[1]24,776.64
Public service enterprises	*276,911.65*	*248,186.09*	*1,506,452.27*	*283,265.59*
Electric light	–	–	[2]1,282,104.00	–
Water	276,911.65	248,186.09	224,348.27	283,261.41
All other	–	–	–	4.18
Cemeteries	*27,950.33*	*16,434.30*	–	*23,217.37*
Interest	*56,244.15*	*77,838.84*	*95,550.10*	*90,828.44*
On sinking funds	9,674.64	23,184.80	9,915.51	–
On trust and investment funds	480.29	3,823.36	33,299.34	22,030.11
All other	46,089.22	50,830.68	52,335.25	68,798.33
NON-REVENUE.	**$4,041,240.34**	**$3,632,370.61**	**$3,347,536.57**	**$3,295,789.82**
Offsets to outlays	**5,603.10**	**42,545.17**	**16,542.89**	**600.00**
Departmental	*5,603.10*	*22,991.01*	*16,542.89*	*600.00*
Public service enterprises	–	*19,554.16*	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**3,161,135.00**	**3,084,123.98**	**2,981,894.60**	**2,941,140.36**
Loans, general purposes	*460,000.00*	*402,146.40*	*474,000.00*	*602,500.00*
Loans, public service enterprises	–	*55,000.00*	*500,000.00*	*35,000.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*2,700,000.00*	*2,623,500.00*	*2,000,000.00*	*2,300,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*1,135.00*	*3,477.58*	*7,894.60*	*3,640.36*
Transfers	**288,731.40**	**116,707.12**	**35,744.20**	**2,600.00**
From sinking funds	*262,000.00*	*87,000.00*	–	–
All other	*26,731.40*	*29,707.12*	*35,744.20*	*2,600.00*
Refunds	**12,729.15**	**7,424.81**	**6,016.15**	**6,132.59**
Agency, trust, and investment	**573,041.69**	**381,569.53**	**307,338.73**	**345,316.87**
Taxes and licenses for State	*207,351.96*	*131,044.23*	*174,000.01*	*104,800.74*
Taxes for county	*191,554.70*	*158,398.69*	*102,434.86*	*101,059.48*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*174,135.03*	*92,126.61*	*30,903.86*	*139,456.65*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$4,747,333.62	$3,528,700.24	$4,662,577.77	$2,991,996.82
Premiums	1,135.00	3,477.58	7,894.60	3,640.36
Municipal indebtedness	3,160,000.00	3,080,646.40	2,974,000.00	2,937,500.00
Transfers and refunds	301,460.55	124,131.93	41,760.35	8,732.59
Agency, trust, and investment	573,041.69	381,569.53	307,338.73	345,316.87
Total receipts	**$8,782,970.86**	**$7,118,525.68**	**$7,993,571.45**	**$6,287,186.64**
Balance on hand, including funds	*1,293,514.46*	*480,653.98*	*488,913.54*	*886,809.73*
GRAND TOTAL	**$10,076,485.32**	**$7,599,179.66**	**$8,482,484.99**	**$7,173,996.37**

[1] Includes $5 from administration of trust funds.
[2] Includes $476,507.67 from gas.

Graded According to Population of 1925 — Continued.

PAYMENTS.	Lawrence Population 93,527	Brockton Population 65,343	Holyoke Population 60,335	Quincy Population 60,055
Maintenance	**$3,743,188.06**	**$2,521,995.91**	**$3,456,986.91**	**$2,282,521.96**
Departmental	*3,459,115.62*	*2,371,850.40*	*2,496,979.22*	*2,115,933.22*
General government	158,239.92	147,527.36	152,287.32	123,172.98
Protection of persons and property	726,756.77	484,901.53	553,128.66	376,250.92
Health and sanitation	495,142.06	313,245.41	331,102.22	253,665.22
Highways	338,957.14	244,460.81	217,121.68	241,782.50
Charities	263,912.22	180,103.11	193,457.32	184,137.49
Soldiers' benefits	23,534.00	25,693.92	8,207.31	9,709.14
Schools	1,255,853.53	884,369.46	882,314.44	809,830.53
Libraries	53,033.69	36,170.06	41,210.00	40,836.75
Recreation	64,118.71	16,939.37	54,023.18	47,853.58
Pensions	14,071.98	31,016.43	20,026.63	18,455.08
Unclassified	65,495.60	7,422.94	44,100.46	10,239.03
Public service enterprises	*256,867.00*	*133,802.65*	*960,007.69*	*142,741.17*
Electric light	–	–	[1]782,098.97	–
Water	256,867.00	133,802.65	177,908.72	142,741.17
All other	–	–	–	–
Cemeteries	*27,205.44*	*16,342.86*	–	*22,813.58*
Administration of trust funds	–	–	–	*1,033.99*
Interest	**280,143.84**	**259,979.49**	**222,869.22**	**269,361.94**
Loans, general purposes	*273,388.84*	*196,660.36*	*163,650.61*	*206,762.65*
Loans, public service enterprises	*6,755.00*	*62,914.13*	*59,218.61*	*61,799.29*
Loans, cemeteries	–	*405.00*	–	*800.00*
Outlays	**1,003,929.18**	**437,234.67**	**1,442,748.39**	**1,505,855.57**
Departmental	*1,002,436.18*	*345,139.31*	*797,520.08*	*1,432,336.10*
General government	193,673.28	316.00	–	–
Protection of persons and property	1,896.21	62,617.98	32,353.20	1,000.00
Health and sanitation	200,074.75	125,967.64	66,984.54	147,570.20
Highways	306,296.26	113,316.91	644,548.99	456,204.04
Charities	–	–	–	50,516.05
Schools	296,864.23	42,920.78	46,010.57	750,195.54
Libraries	–	–	–	2,603.00
Recreation	931.45	–	7,622.78	24,247.27
Unclassified	2,700.00	–	–	–
Public service enterprises	*1,493.00*	*88,995.36*	*645,228.31*	*70,019.47*
Electric light	–	–	[2]607,427.45	–
Water	1,493.00	88,995.36	[2] 37,800.86	70,019.47
All other	–	–	–	–
Cemeteries	–	*3,100.00*	–	*3,500.00*
Municipal indebtedness	**3,468,270.00**	**3,306,400.00**	**2,331,500.00**	**2,346,394.26**
From sinking funds	*262,000.00*	*87,000.00*	–	–
From revenue and other sources	[3]*506,270.00*	*495,900.00*	*331,500.00*	*446,394.26*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*2,700,000.00*	*2,723,500.00*	*2,000,000.00*	*1,900,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**288,731.40**	**116,707.12**	**35,744.20**	**2,600.00**
To sinking funds from revenue	*2,800.00*	*20,000.00*	*3,000.00*	–
All other	*285,931.40*	*96,707.12*	*32,744.20*	*2,600.00*
Refunds	**12,729.15**	**7,424.81**	**6,016.15**	**6,132.59**
Agency, trust, and investment	**462,103.23**	**371,090.65**	**306,647.83**	**334,192.83**
Taxes and licenses for State	*207,351.96*	*131,044.23*	*174,000.01*	*104,800.74*
Taxes for county	*191,554.70*	*158,398.69*	*102,434.86*	*101,059.48*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*63,196.57*	*81,647.73*	*30,212.96*	*128,332.61*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$4,023,331.90	$2,781,975.40	$3,679,856.13	$2,551,883.90
Permanent debt (except from sinking funds)	[3]506,270.00	495,900.00	331,500.00	446,394.26
Sinking fund requirements from revenue	2,800.00	20,000.00	3,000.00	–
Outlays	1,003,929.18	437,234.67	1,442,748.39	1,505,855.57
Permanent debt from sinking funds	262,000.00	87,000.00	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	2,700,000.00	2,723,500.00	2,000,000.00	1,900,000.00
Transfers (except to sinking funds) and refunds	298,660.55	104,131.93	38,760.35	8,732.59
Agency, trust, and investment	462,103.23	371,090.65	306,647.83	334,192.83
Total payments	**$9,259,094.86**	**$7,020,832.65**	**$7,802,512.70**	**$6,747,059.15**
Balance on hand, including funds	*817,390.46*	*578,347.01*	*679,972.29*	*426,937.22*
GRAND TOTAL	**$10,076,485.32**	**$7,599,179.66**	**$8,482,484.99**	**$7,173,996.37**

[1] Includes $404,334.03 for gas.
[2] Includes $49,570.38 for gas.
[3] Includes $425 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Newton POPULATION 53,003	Malden POPULATION 51,789	Haverhill POPULATION 49,232	Medford POPULATION 47,627
REVENUE.	**$3,748,703.40**	**$2,425,864.61**	**$2,386,965.61**	**$2,136,892.57**
General	**3,175,275.86**	**2,002,741.71**	**1,964,739.04**	**1,850,341.18**
Taxes	*3,113,836.92*	*1,973,376.77*	*1,937,145.30*	*1,827,410.20*
Property, poll, and income	3,001,515.55	1,895,519.30	1,830,556.48	1,780,074.03
Corporation, bank, etc.	112,321.37	77,857.47	106,588.82	47,336.17
Licenses and permits	*3,887.75*	*9,488.25*	*9,395.38*	*10,473.50*
Fines and forfeits	*5,539.98*	*8,705.93*	*4,684.92*	*5,876.64*
Grants and gifts	*52,011.21*	*11,170.76*	*13,513.44*	*6,580.84*
For expenses	49,111.21	11,170.76	13,313.44	6,580.84
For outlays	2,900.00	–	200.00	–
All other	–	–	–	–
Commercial	**573,427.54**	**423,122.90**	**422,226.57**	**286,551.39**
Special assessments	*119,867.97*	*64,558.03*	*18,782.34*	*25,529.52*
To meet expenses	46,835.16	41,072.63	18,782.34	18,267.00
To meet outlays	73,032.81	23,485.40	–	7,262.52
Privileges	–	–	*200.00*	–
Departmental	*108,380.44*	[1]*113,654.12*	*167,548.22*	*63,155.32*
General government	6,186.32	4,611.40	7,211.39	9,277.20
Protection of persons and property	7,021.16	2,162.13	2,267.54	622.40
Health and sanitation	2,749.54	20,633.43	12,682.16	4,274.08
Highways	19,629.38	9,421.61	1,778.13	50.94
Charities	14,951.20	40,777.54	101,060.27	20,973.62
Soldiers' benefits	2,400.00	5,701.50	5,867.34	2,728.50
Schools	25,584.77	2,719.75	3,957.96	3,816.74
Libraries	4,654.42	1,746.59	2,385.99	1,254.09
Recreation	518.46	34.00	359.23	1.62
Unclassified	24,685.19	[1]25,846.17	29,978.21	20,156.13
Public service enterprises	*244,139.44*	*147,475.01*	*175,401.72*	*126,566.34*
Electric light	–	–	–	–
Water	244,139.44	147,475.01	175,401.72	126,566.34
All other	–	–	–	–
Cemeteries	*31.24*	*22,194.96*	*86.00*	*21,009.47*
Interest	*101,008.45*	*75,240.78*	*60,208.29*	*50,290.74*
On sinking funds	57,178.54	24,982.33	17,252.96	[2]10,152.17
On trust and investment funds	6,428.71	17,439.53	10,181.80	6,909.28
All other	37,401.20	32,818.92	32,773.53	33,229.29
NON-REVENUE.	**$3,681,860.85**	**$3,227,209.32**	**$1,866,238.45**	**$1,906,047.01**
Offsets to outlays	**63,119.36**	**6,219.00**	**14,706.16**	**84,171.22**
Departmental	*63,119.36*	*6,219.00*	*369.50*	*63,276.07*
Public service enterprises	–	–	*14,336.66*	*20,895.15*
Cemeteries	–	–	–	–
Municipal indebtedness	**2,376,648.38**	**2,480,807.56**	**1,533,678.10**	**1,540,174.39**
Loans, general purposes	*250,000.00*	*575,000.00*	*224,000.00*	*536,000.00*
Loans, public service enterprises	–	–	–	*50,000.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*1,975,000.00*	*1,900,000.00*	*1,308,000.00*	*950,000.00*
Unpaid warrants or orders, current year	*149,096.38*	–	–	–
Premiums	*2,552.00*	*5,807.56*	*1,678.10*	*4,174.39*
Transfers	**319,463.19**	**271,381.37**	**40,459.41**	**61,106.09**
From sinking funds	*300,000.00*	*243,000.00*	–	*50,000.00*
All other	*19,463.19*	*28,381.37*	*40,459.41*	*11,106.09*
Refunds	**24,126.78**	**5,075.02**	**5,020.61**	**907.36**
Agency, trust, and investment	**898,503.14**	**463,726.37**	**272,374.17**	**219,687.95**
Taxes and licenses for State	*158,334.44*	*86,800.00*	*115,790.94*	*72,332.04*
Taxes for county	*125,663.31*	*69,073.51*	*106,707.45*	*57,534.73*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*614,515.39*	*307,852.86*	*49,875.78*	*89,821.18*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$3,811,822.76	$2,432,083.61	$2,401,671.77	$2,221,063.79
Premiums	2,552.00	5,807.56	1,678.10	4,174.39
Municipal indebtedness	2,374,096.38	2,475,000.00	1,532,000.00	1,536,000.00
Transfers and refunds	343,589.97	276,456.39	45,480.02	62,013.45
Agency, trust, and investment	898,503.14	463,726.37	272,374.17	219,687.95
Total receipts	**$7,430,564.25**	**$5,653,073.93**	**$4,253,204.06**	**$4,042,939.58**
Balance on hand, including funds	*396,456.92*	*407,445.56*	*232,558.65*	*681,781.61*
GRAND TOTAL	**$7,827,021.17**	**$6,060,519.49**	**$4,485,762.71**	**$4,724,721.19**

[1] Includes $25 from administration of trust funds.
[2] Includes $1,400.78 applied to payment of interest on water loans.

Graded According to Population of 1925 — Continued.

PAYMENTS.	Newton Population 53,003	Malden Population 51,789	Haverhill Population 49,232	Medford Population 47,627
Maintenance	**$2,873,131.63**	**$1,729,701.56**	**$2,039,368.32**	**$1,469,818.85**
Departmental	*2,750,841.83*	*1,643,934.25*	*1,940,590.15*	*1,398,517.50*
General government	143,295.86	82,321.03	91,297.21	103,171.24
Protection of persons and property	495,117.80	325,145.85	373,060.48	262,420.32
Health and sanitation	250,347.71	209,718.81	179,485.15	135,399.36
Highways	452,687.26	174,441.01	224,810.50	123,903.61
Charities	62,661.17	99,594.55	288,606.67	60,587.60
Soldiers' benefits	10,696.29	20,531.66	27,471.06	12,118.96
Schools	1,075,255.52	577,639.03	650,797.03	598,911.82
Libraries	69,865.84	40,486.94	46,650.29	19,634.92
Recreation	114,357.42	68,761.68	36,651.60	43,178.93
Pensions	54,807.40	26,530.84	8,408.17	13,416.22
Unclassified	21,749.56	18,762.85	13,351.99	25,774.52
Public service enterprises	*121,221.74*	*56,068.17*	*97,196.87*	*46,541.93*
Electric light	–	–	–	–
Water	121,221.74	56,068.17	97,193.74	46,541.93
All other	–	–	3.13	–
Cemeteries	*1,022.81*	*28,916.84*	*1,376.30*	*24,759.42*
Administration of trust funds	*45.25*	*782.30*	*205.00*	–
Interest	**289,459.02**	**205,046.36**	**85,030.46**	**172,013.39**
Loans, general purposes	*269,415.47*	*168,387.17*	*79,545.46*	*140,053.34*
Loans, public service enterprises	*20,043.55*	*36,659.19*	*5,485.00*	*31,960.05*
Loans, cemeteries	–	–	–	–
Outlays	**662,597.43**	**811,552.87**	**460,674.59**	**589,552.88**
Departmental	*583,338.26*	*755,774.27*	*381,208.20*	*503,276.80*
General government	–	1,413.00	–	–
Protection of persons and property	13,323.07	2,070.79	12,500.00	1,495.18
Health and sanitation	215,957.21	66,506.46	122,775.16	71,165.48
Highways	132,371.78	228,710.04	239,305.56	253,600.28
Charities	–	–	–	–
Schools	196,003.35	453,880.30	6,627.48	172,538.51
Libraries	–	196.93	–	–
Recreation	25,682.85	2,996.75	–	4,477.35
Unclassified	–	–	–	–
Public service enterprises	*79,259.17*	*55,778.60*	*79,466.39*	*83,416.08*
Electric light	–	–	–	–
Water	79,259.17	55,778.60	79,466.39	83,416.08
All other	–	–	–	–
Cemeteries	–	–	–	*2,860.00*
Municipal indebtedness	**2,512,139.48**	**1,906,534.18**	**1,384,000.00**	**1,364,391.10**
From sinking funds	*300,000.00*	*243,000.00*	–	*50,000.00*
From revenue and other sources	*227,079.12*	*263,534.18*	*176,000.00*	*264,391.10*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*1,825,000.00*	*1,400,000.00*	*1,208,000.00*	*1,050,000 00*
Warrants or orders, previous years	*160,060.36*	–	–	–
Transfers	**319,463.19**	**271,381.37**	**40,459.41**	**61,106.09**
To sinking funds from revenue	*18,600.00*	*12,897.00*	*32,545.00*	–
All other	*300,863.19*	*258,484.37*	*7,914.41*	*61,106.09*
Refunds	**24,126.78**	**5,075.02**	**5,020.61**	**907.36**
Agency, trust, and investment	**676,051.13**	**199,458.94**	**325,509.98**	**165,655.34**
Taxes and licenses for State	*158,334.44*	*86,800.00*	*115,790.94*	*72,332.04*
Taxes for county	*125,653.31*	*69,073.51*	*106,707.45*	*57,534.73*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*392,063.38*	*43,585.43*	*103,011.59*	*35,788.57*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$3,162,590.65	$1,934,747.92	$2,124,398.78	$1,641,832.24
Permanent debt (except from sinking funds)	227,079.12	263,534.18	176,000.00	264,391.10
Sinking fund requirements from revenue	18,600.00	12,897.00	32,545.00	–
Outlays	662,597.43	811,552.87	460,674.59	589,552.88
Permanent debt from sinking funds	300,000.00	243,000.00	–	50,000.00
Bonds refunded, current year	–	–	–	–
Temporary loans	1,985,060.36	1,400,000.00	1,208,000.00	1,050,000.00
Transfers (except to sinking funds) and refunds	324,989.97	263,559.39	12,935.02	62,013.45
Agency, trust, and investment	676,051.13	199,458.94	325,509.98	165,655.34
Total payments	**$7,356,968.66**	**$5,128,750.30**	**$4,340,063.37**	**$3,823,445.01**
Balance on hand, including funds	*470,052.51*	*931,769.19*	*145,699.34*	*901,276.18*
GRAND TOTAL	**$7,827,021.17**	**$6,060,519.49**	**$4,485,762.71**	**$4,724,721.19**

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Chelsea POPULATION 47,247	Pittsfield POPULATION 46,877	Fitchburg POPULATION 43,609	Salem POPULATION 42,821
REVENUE.	**$2,145,125.47**	**$2,027,857.08**	**$2,072,632.65**	**$2,190,961.87**
General	**1,817,139.36**	**1,715,504.06**	**1,665,759.96**	**1,815,764.18**
Taxes	*1,734,403.30*	*1,692,245.71*	*1,641,081.76*	*1,794,546.85*
Property, poll, and income	1,682,861.69	1,523,948.88	1,480,738.57	1,681,839.78
Corporation, bank, etc.	101,541.61	168,296.83	160,343.19	112,707.07
Licenses and permits	*9,648.16*	*4,891.19*	*6,025.89*	*3,337.29*
Fines and forfeits	*13,032.04*	*6,939.71*	*5,533.48*	*6,347.89*
Grants and gifts	*10,054.50*	*11,420.45*	*13,118.83*	*11,386.15*
For expenses	9,949.50	11,420.45	13,118.83	11,386.15
For outlays	105.00	–	–	–
All other	*1.36*	*7.00*	–	*146.00*
Commercial	**327,986.11**	**312,353.02**	**406,872.69**	**375,197.69**
Special assessments	*22,941.43*	*73,952.44*	*17,871.30*	*12,732.64*
To meet expenses	22,648.35	73,952.44	577.00	9,652.88
To meet outlays	293.08	–	17,294.30	3,079.76
Privileges	*605.00*	–	*10.00*	*2,050.50*
Departmental	*88,188.48*	*63,520.23*	*179,986.71*	*125,989.02*
General government	4,722.14	1,521.14	5,152.07	1,785.65
Protection of persons and property	1,068.81	986.56	4,114.24	7,634.38
Health and sanitation	1,276.35	13,282.30	14,464.93	39,434.39
Highways	5,952.66	2,119.33	5,171.28	1,331.00
Charities	43,729.42	12,064.45	116,644.25	39,989.09
Soldiers' benefits	2,711.00	2,604.00	2,634.25	6,829.00
Schools	5,685.48	8,311.88	7,746.71	2,520.21
Libraries	591.07	–	645.06	1,056.99
Recreation	351.95	1,259.10	2,190.71	2,419.28
Unclassified	22,099.60	21,371.47	21,223.21	22,989.03
Public service enterprises	*150,296.46*	*156,230.00*	*151,512.07*	*191,508.66*
Electric light	–	–	–	–
Water	150,296.46	155,861.60	151,512.07	191,059.80
All other	–	368.40	–	448.86
Cemeteries	–	–	*13,357.03*	*6,693.35*
Interest	*66,054.74*	*18,650.35*	*44,135.58*	*36,223.52*
On sinking funds	33,966.00	–	2,500.97	–
On trust and investment funds	1,092.03	–	17,450.62	12,196.60
All other	30,996.71	18,650.35	24,183.99	24,026.92
NON-REVENUE.	**$2,570,914.67**	**$1,576,821.15**	**$2,198,027.73**	**$2,041,142.21**
Offsets to outlays	**11,880.75**	**3,992.49**	**2,080.79**	**16,075.02**
Departmental	*11,880.75*	*3,992.49*	*2,080.79*	*16,075.02*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**2,050,851.00**	**1,341,695.17**	**1,840,001.25**	**1,832,429.62**
Loans, general purposes	*364,200.00*	*230,000.00*	*200,000.00*	*239,000.00*
Loans, public service enterprises	–	*60,000.00*	*40,000.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*1,686,651.00*	*1,050,000.00*	*1,600,000.00*	*1,550,000.00*
Unpaid warrants or orders, current year	–	–	–	*42,669.94*
Premiums	–	*1,695.17*	*1.25*	*759.68*
Transfers	**180,119.80**	**483.46**	**118,218.74**	**1,621.71**
From sinking funds	*141,400.00*	–	–	–
All other	*38,719.80*	*483.46*	*118,218.74*	*1,621.71*
Refunds	**2,695.53**	**2,648.62**	**3,904.61**	**5,966.06**
Agency, trust, and investment	**325,367.59**	**228,001.41**	**233,822.34**	**185,049.80**
Taxes and licenses for State	*76,999.31*	*96,901.74*	*99,216.86*	*86,763.49*
Taxes for county	–	*99,610.73*	*80,550.00*	*80,123.22*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*248,368.28*	*31,488.94*	*54,055.48*	*18,163.09*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$2,157,006.22	$2,031,849.57	$2,074,713.44	$2,207,036.89
Premiums	–	1,695.17	1.25	759.68
Municipal indebtedness	2,050,851.00	1,340,000.00	1,840,000.00	1,831,669.94
Transfers and refunds	182,815.33	3,132.08	122,123.35	7,587.77
Agency, trust, and investment	325,367.59	228,001.41	233,822.34	185,049.80
Total receipts	**$4,716,040.14**	**$3,604,678.23**	**$4,270,660.38**	**$4,232,104.08**
Balance on hand, including funds	*163,663.43*	*259,609.65*	*360,486.20*	*321,572.99*
GRAND TOTAL	**$4,879,703.57**	**$3,864,287.88**	**$4,631,146.58**	**$4,553,677.07**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Chelsea Population 47,247	Pittsfield Population 46,877	Fitchburg Population 43,609	Salem Population 42,821
Maintenance	**$1,730,900.57**	**$1,374,129.43**	**$1,653,012.27**	**$1,632,485.98**
Departmental	*1,680,947.34*	*1,334,416.17*	*1,554,831.76*	*1,515,216.27*
General government	111,178.08	78,972.27	86,796.99	93,456.60
Protection of persons and property	392,323.95	217,024.27	282,145.38	289,732.40
Health and sanitation	116,372.45	105,223.37	128,372.56	185,285.56
Highways	159,758.04	176,010.19	199,392.99	158,875.87
Charities	138,919.65	45,584.64	232,066.40	159,206.85
Soldiers' benefits	35,666.72	9,637.00	24,349.31	40,678.58
Schools	604,531.75	635,370.18	535,328.16	480,277.26
Libraries	27,135.71	22,000.00	16,350.92	30,137.68
Recreation	53,595.09	15,306.78	26,886.10	43,273.18
Pensions	21,184.77	4,347.50	11,379.26	16,499.68
Unclassified	20,281.13	24,939.97	11,763.69	17,792.61
Public service enterprises	*49,953.23*	*39,713.26*	*78,126.75*	*97,979.52*
Electric light	–	–	–	–
Water	49,953.23	38,040.98	78,126.75	96,772.80
All other	–	1,672.28	–	1,206.72
Cemeteries	–	–	*19,923.74*	*18,886.12*
Administration of trust funds	–	–	*130.02*	*404.07*
Interest	**230,574.89**	**130,938.82**	**140,071.38**	**118,034.04**
Loans, general purposes	*190,583.65*	*89,920.07*	*123,274.20*	*96,419.04*
Loans, public service enterprises	*39,991.24*	*41,018.75*	*16,797.18*	*21,615.00*
Loans, cemeteries	–	–	–	–
Outlays	**371,409.38**	**504,338.94**	**551,542.34**	**463,896.67**
Departmental	*365,025.32*	*441,380.72*	*517,340.03*	*453,018.56*
General government	–	735.00	–	2,424.01
Protection of persons and property	20,047.14	24,670.53	–	797.52
Health and sanitation	3,294.28	96,827.95	18,201.67	7,175.18
Highways	215,795.77	200,970.15	371,513.40	248,650.70
Charities	–	–	1,481.81	7,314.60
Schools	98,536.78	94,137.09	117,193.15	184,406.09
Libraries	–	–	–	–
Recreation	21,776.35	24,040.00	3,600.00	2,250.46
Unclassified	5,575.00	–	5,350.00	–
Public service enterprises	*6,384.06*	*62,958.22*	*27,001.41*	*8,872.66*
Electric light	–	–	–	–
Water	6,384.06	62,958.22	27,001.41	8,872.66
All other	–	–	–	–
Cemeteries	–	–	*7,200.90*	*2,005.45*
Municipal indebtedness	**1,844,099.46**	**1,349,075.00**	**1,672,900.00**	**1,822,867.83**
From sinking funds	*141,400.00*	–	–	–
From revenue and other sources	*216,048.46*	*349,075.00*	*222,900.00*	*219,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*1,486,651.00*	*1,000,000.00*	*1,450,000.00*	*1,550,000.00*
Warrants or orders, previous years	–	–	–	*53,367.83*
Transfers	**180,119.80**	**483.46**	**118,218.74**	**1,621.71**
To sinking funds from revenue	*29,387.00*	–	*7,500.00*	–
All other	*150,732.80*	*483.46*	*110,718.74*	*1,621.71*
Refunds	**2,695.53**	**2,648.62**	**3,904.61**	**5,966.06**
Agency, trust, and investment	**247,224.86**	**227,283.39**	**218,458.73**	**185,827.15**
Taxes and licenses for State	*76,999.31*	*96,901.74*	*99,216.86*	*86,763.49*
Taxes for county	–	*99,610.73*	*80,550.00*	*80,123.22*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*170,225.55*	*30,770.92*	*38,691.87*	*18,940.44*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$1,961,475.46	$1,505,068.25	$1,793,083.65	$1,750,520.02
Permanent debt (except from sinking funds)	216,048.46	349,075.00	222,900.00	219,500.00
Sinking fund requirements from revenue	29,387.00	–	7,500.00	–
Outlays	371,409.38	504,338.94	551,542.34	463,896.67
Permanent debt from sinking funds	141,400.00	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	1,486,651.00	1,000,000.00	1,450,000.00	1,603,367.83
Transfers (except to sinking funds) and refunds	153,428.33	3,132.08	114,623.35	7,587.77
Agency, trust, and investment	247,224.86	227,283.39	218,458.73	185,827.15
Total payments	**$4,607,024.49**	**$3,588,897.66**	**$4,358,108.07**	**$4,230,699.44**
Balance on hand, including funds	*272,679.08*	*275,390.22*	*273,038.51*	*322,977.63*
GRAND TOTAL	**$4,879,703.57**	**$3,864,287.88**	**$4,631,146.58**	**$4,553,677.07**

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Everett POPULATION 42,072	Chicopee POPULATION 41,882	Taunton POPULATION 39,255	Waltham POPULATION 34,746
REVENUE.	**$1,960,908.20**	**$2,226,816.36**	**$2,058,697.20**	**$1,583,782.47**
General	**1,652,648.03**	**1,602,648.88**	**1,263,439.07**	**1,367,297.33**
Taxes	*1,627,298.41*	*1,567,919.91*	*1,242,638.39*	*1,346,569.43*
Property, poll, and income	1,524,424.71	1,330,885.91	1,103,689.45	1,229,947.74
Corporation, bank, etc.	102,873.70	237,034.00	138,948.94	116,621.69
Licenses and permits	*4,943.75*	*4,127.00*	*3,594.40*	*3,886.50*
Fines and forfeits	*4,278.30*	*9,992.50*	*4,652.16*	*9,172.07*
Grants and gifts	*16,127.57*	*20,609.47*	*12,554.12*	*7,669.33*
For expenses	16,127.57	20,609.47	12,554.12	7,669.33
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**308,260.17**	**624,167.48**	**795,258.13**	**216,485.14**
Special assessments	*21,845.61*	*43,357.79*	*9,134.19*	*4,841.02*
To meet expenses	21,845.61	2,901.64	9,134.19	3,809.50
To meet outlays	–	40,456.15	–	1,031.52
Privileges	–	–	*300.00*	–
Departmental	*69,874.41*	*55,524.50*	*90,991.69*	*58,417.73*
General government	3,505.99	3,800.78	1,601.28	2,934.37
Protection of persons and property	451.52	824.53	2,729.73	3,003.96
Health and sanitation	1,655.02	3,429.01	24,590.96	10,290.08
Highways	2,050.21	10,693.03	135.68	1,924.08
Charities	34,606.00	14,986.34	18,897.24	17,064.46
Soldiers' benefits	3,024.50	634.50	3,325.00	2,668.75
Schools	3,300.74	1,872.68	19,348.09	1,881.85
Libraries	559.85	628.04	366.97	852.56
Recreation	280.00	–	–	100.00
Unclassified	20,440.58	18,655.59	19,996.74	17,697.62
Public service enterprises	*167,845.92*	*498,411.26*	*629,320.21*	*110,188.39*
Electric light	–	323,988.69	515,150.87	–
Water	167,845.92	174,422.57	114,169.34	110,063.49
All other	–	–	–	124.90
Cemeteries	*16,711.68*	*4,482.28*	*11,324.47*	*17,896.20*
Interest	*31,932.55*	*22,391.65*	*54,187.57*	*25,141.80*
On sinking funds	13,747.82	–	32,158.28	2,597.31
On trust and investment funds	1,829.47	1,210.49	2,864.75	3,488.82
All other	16,405.26	21,181.16	19,164.54	19,055.67
NON-REVENUE.	**$1,582,274.16**	**$1,638,178.70**	**$1,834,509.62**	**$1,061,154.65**
Offsets to outlays	**23,596.38**	**10,096.50**	**17,786.47**	**16,296.70**
Departmental	*23,596.38*	*10,096.50*	*1,997.33*	*470.92*
Public service enterprises	–	–	*15,789.14*	*15,825.78*
Cemeteries	–	–	–	–
Municipal indebtedness	**1,281,800.00**	**1,453,269.85**	**1,496,145.90**	**864,486.60**
Loans, general purposes	*151,800.00*	*348,000.00*	*105,000.00*	*203,000.00*
Loans, public service enterprises	*30,000.00*	*202,500.00*	–	*60,000.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*1,100,000.00*	*900,000.00*	*1,350,000.00*	*600,000.00*
Unpaid warrants or orders, current year	–	–	*41,067.15*	–
Premiums	–	*2,769.85*	*78.75*	*1,486.60*
Transfers	**35,055.25**	**695.05**	**49,798.91**	**15,000.00**
From sinking funds	–	–	*33,500.00*	*5,000.00*
All other	*35,055.25*	*695.05*	*16,298.91*	*10,000.00*
Refunds	**4,250.60**	**4,377.74**	**12,715.64**	**3,952.11**
Agency, trust, and investment	**237,571.93**	**169,739.56**	**258,062.70**	**161,419.24**
Taxes and licenses for State	*84,100.00*	*81,566.96*	*71,400.00*	*75,062.15*
Taxes for county	*66,924.91*	*48,027.41*	*40,669.39*	*59,683.33*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*86,547.02*	*40,145.19*	*145,993.31*	*26,673.76*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$1,984,504.58	$2,236,912.86	$2,076,483.67	$1,600,079.17
Premiums	–	2,769.85	78.75	1,486.60
Municipal indebtedness	1,281,800.00	1,450,500.00	1,496,067.15	863,000.00
Transfers and refunds	39,305.85	5,072.79	62,514.55	18,952.11
Agency, trust, and investment	237,571.93	169,739.56	258,062.70	161,419.24
Total receipts	**$3,543,182.36**	**$3,864,995.06**	**$3,893,206.82**	**$2,644,937.12**
Balance on hand, including funds	*316,912.58*	*90,526.27*	*616,056.36*	*116,249.99*
GRAND TOTAL	**$3,860,094.94**	**$3,955,521.33**	**$4,509,263.18**	**$2,761,187.11**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Everett Population 42,072	Chicopee Population 41,882	Taunton Population 39,255	Waltham Population 34,746
Maintenance	**$1,535,192.40**	**$1,510,208.42**	**$1,552,778.89**	**$1,219,098.91**
Departmental	*1,467,672.85*	*1,184,167.93*	*1,124,291.17*	*1,126,148.41*
General government	95,772.72	76,462.00	68,485.84	80,402.30
Protection of persons and property	314,340.60	223,372.05	242,325.00	231,904.15
Health and sanitation	101,073.80	85,442.82	108,223.19	119,461.79
Highways	103,933.17	174,082.59	145,102.15	145,600.18
Charities	90,405.70	90,239.86	89,906.11	68,861.84
Soldiers' benefits	15,662.96	8,571.35	9,918.84	14,198.64
Schools	633,764.53	482,151.04	429,762.15	368,057.22
Libraries	24,102.52	17,721.46	18,329.14	33,132.11
Recreation	48,728.41	11,050.74	8,249.04	42,918.89
Pensions	15,461.77	6,198.29	–	12,819.64
Unclassified	24,426.67	8,875.73	3,989.71	8,791.65
Public service enterprises	*49,543.65*	*319,597.55*	*418,424.24*	*64,143.57*
Electric light	–	233,143.10	331,378.64	–
Water	49,543.65	86,454.45	87,045.60	63,793.57
All other	–	–	–	350.00
Cemeteries	*17,976.90*	*6,442.94*	*10,063.48*	*28,806.93*
Administration of trust funds	–	–	–	–
Interest	**193,241.39**	**92,618.84**	**160,348.20**	**101,045.67**
Loans, general purposes	*146,462.76*	*79,161.95*	*101,508.20*	*97,727.34*
Loans, public service enterprises	*46,778.63*	*13,456.89*	*58,840.00*	*3,318.33*
Loans, cemeteries	–	–	–	–
Outlays	**288,815.05**	**651,465.17**	**657,677.25**	**344,182.85**
Departmental	*249,058.83*	*381,086.58*	*275,828.31*	*215,240.66*
General government	1,680.48	746.15	–	10,394.40
Protection of persons and property	12,782.79	3,692.28	–	28,991.68
Health and sanitation	31,007.40	104,665.94	35,433.20	25,980.33
Highways	111,345.00	111,375.27	114,576.80	111,593.82
Charities	–	196.00	–	–
Schools	83,298.00	160,410.94	111,414.08	25,986.60
Libraries	714.94	–	–	–
Recreation	8,230.22	–	13,964.23	12,293.83
Unclassified	–	–	440.00	–
Public service enterprises	*39,756.22*	*270,378.59*	*379,847.94*	*128,942.19*
Electric light	–	43,100.22	341,853.99	–
Water	39,756.22	227,278.37	37,993.95	128,942.19
All other	–	–	–	–
Cemeteries	–	–	*2,001.00*	–
Municipal indebtedness	**1,301,555.50**	**1,361,900.00**	**1,576,438.83**	**777,996.40**
From sinking funds	*70,000.00*	–	*33,500.00*	*5,000.00*
From revenue and other sources	*225,555.50*	*261,900.00*	*235,400.00*	*172,996.40*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*1,006,000.00*	*1,100,000.00*	*1,245,000.00*	*600,000.00*
Warrants or orders, previous years	–	–	*62,538.83*	–
Transfers	**35,055.25**	**695.05**	**49,798.91**	**15,000.00**
To sinking funds from revenue	*7,264.00*	–	*9,358.69*	–
All other	*27,791.25*	*695.05*	*40,440.22*	*15,000.00*
Refunds	**4,250.60**	**4,377.74**	**12,715.64**	**3,952.11**
Agency, trust, and investment	**205,245.79**	**167,122.84**	**271,068.14**	**173,678.22**
Taxes and licenses for State	*84,100.00*	*81,566.96*	*71,400.00*	*75,062.15*
Taxes for county	*66,924.91*	*48,027.41*	*40,669.39*	*59,683.33*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*54,220.88*	*37,528.47*	*158,998.75*	*38,932.74*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$1,728,433.79	$1,602,827.26	$1,713,127.09	$1,320,144.58
Permanent debt (except from sinking funds)	225,555.50	261,900.00	235,400.00	172,996.40
Sinking fund requirements from revenue	7,264.00	–	9,358.69	–
Outlays	288,815.05	651,465.17	657,677.25	344,182.85
Permanent debt from sinking funds	70,000.00	–	33,500.00	5,000.00
Bonds refunded, current year	–	–	–	–
Temporary loans	1,006,000.00	1,100,000.00	1,307,538.83	600,000.00
Transfers (except to sinking funds) and refunds	32,041.85	5,072.79	53,155.86	18,952.11
Agency, trust, and investment	205,245.79	167,122.84	271,068.14	173,678.22
Total payments	**$3,563,355.98**	**$3,788,388.06**	**$4,280,825.86**	**$2,634,954.16**
Balance on hand, including funds	*296,738.96*	*167,133.27*	*228,437.32*	*126,232.95*
GRAND TOTAL	**$3,860,094.94**	**$3,955,521.33**	**$4,509,263.18**	**$2,761,187.11**

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Revere POPULATION 33,261	Northampton POPULATION 24,145	Gloucester POPULATION 23,375	North Adams POPULATION 22,717
REVENUE.	**$1,615,745.23**	**$1,051,606.21**	**$1,268,208.55**	**$927,069.72**
General	**1,403,938.52**	**816,485.06**	**1,059,460.26**	**798,194.07**
Taxes	*1,379,907.48*	*768,048.16*	*1,043,699.08*	*783,436.80*
Property, poll, and income	1,362,195.88	690,034.95	984,512.79	676,870.70
Corporation, bank, etc.	17,711.60	78,013.21	59,086.29	106,566.10
Licenses and permits	*12,504.71*	*2,990.45*	*4,660.00*	*1,929.00*
Fines and forfeits	*4,879.56*	*8,386.92*	*4,095.00*	*6,314.50*
Grants and gifts	*6,595.45*	*37,037.68*	*7,098.39*	*6,513.77*
For expenses	6,595.45	37,037.68	7,098.39	6,513.77
For outlays	–	–	–	–
All other	*51.32*	*21.85*	*7.79*	–
Commercial	**211,806.71**	**235,121.15**	**208,748.29**	**128,875.65**
Special assessments	*26,647.26*	*11,329.19*	*257.25*	*5,391.36*
To meet expenses	26,647.26	2,023.40	257.25	–
To meet outlays	–	9,305.79	–	5,391.36
Privileges	*250.00*	–	–	–
Departmental	*54,428.61*	*49,266.36*	*47,016.07*	*27,577.24*
General government	6,573.02	436.58	4,248.95	1,524.39
Protection of persons and property	1,078.98	331.83	3,235.22	372.14
Health and sanitation	11,830.92	4,040.10	2,417.61	1,390.41
Highways	193.50	647.93	3,441.39	890.87
Charities	14,227.58	9,209.27	12,325.36	6,690.48
Soldiers' benefits	3,084.00	1,470.00	5,070.00	1,448.25
Schools	1,968.23	21,897.05	3,351.47	3,864.06
Libraries	77.00	1,001.36	–	535.55
Recreation	–	70.00	501.30	410.00
Unclassified	15,395.38	10,162.24	12,424.77	10,451.09
Public service enterprises	*101,445.53*	*136,687.83*	*143,843.49*	*83,949.22*
Electric light	–	–	–	–
Water	101,445.53	84,380.01	143,843.49	83,220.27
All other	–	52,307.82	–	728.95
Cemeteries	–	*3,263.50*	*1,113.62*	*7,008.03*
Interest	*29,035.31*	*34,574.27*	*16,517.86*	*4,949.80*
On sinking funds	–	–	–	–
On trust and investment funds	81.07	24,054.70	3,678.57	678.17
All other	28,954.24	10,519.57	12,839.29	4,271.63
NON-REVENUE.	**$1,923,714.49**	**$1,019,806.02**	**$1,380,543.24**	**$751,683.85**
Offsets to outlays	**13,995.78**	**–**	**15,717.97**	**10,729.07**
Departmental	*12,995.78*	–	*6,997.89*	*10,729.07*
Public service enterprises	*1,000.00*	–	*8,720.08*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**1,851,679.54**	**829,337.06**	**1,250,470.33**	**635,705.04**
Loans, general purposes	*774,247.00*	*161,700.00*	*186,000.00*	*160,000.00*
Loans, public service enterprises	*44,800.00*	–	*50,000.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*1,030,000.00*	*664,600.00*	*974,000.00*	*475,000.00*
Unpaid warrants or orders, current year	–	–	*38,277.71*	–
Premiums	*2,632.54*	*3,037.06*	*2,192.62*	*705.04*
Transfers	–	**23,670.70**	**7,848.57**	**2,500.00**
From sinking funds	–	–	–	–
All other	–	*23,670.70*	*7,848.57*	*2,500.00*
Refunds	**8,028.40**	**3,115.99**	**1,595.77**	**1,903.05**
Agency, trust, and investment	**50,010.77**	**163,682.27**	**104,910.60**	**100,846.69**
Taxes and licenses for State	*50,000.00*	*41,500.00*	*52,500.00*	*44,000.00*
Taxes for county	–	*58,660.15*	*48,629.70*	*48,005.17*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*10.77*	*63,522.12*	*3,780.90*	*8,841.52*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$1,629,741.01	$1,051,606.21	$1,283,926.52	$937,798.79
Premiums	2,632.54	3,037.06	2,192.62	705.04
Municipal indebtedness	1,849,047.00	826,300.00	1,248,277.71	635,000.00
Transfers and refunds	8,028.40	26,786.69	9,444.34	4,403.05
Agency, trust, and investment	50,010.77	163,682.27	104,910.60	100,846.69
Total receipts	**$3,539,459.72**	**$2,071,412.23**	**$2,648,751.79**	**$1,678,753.57**
Balance on hand, including funds	*57,003.52*	*198,851.80*	*348,998.08*	*44,048.40*
GRAND TOTAL	**$3,596,463.24**	**$2,270,264.03**	**$2,997,749.87**	**$1,722,801.97**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Revere Population 33,261	Northampton Population 24,145	Gloucester Population 23,375	North Adams Population 22,717
Maintenance	**$1,220,943.42**	**$829,706.61**	**$952,410.91**	**$645,821.25**
Departmental	*1,169,254.68*	*713,782.38*	*894,257.15*	*613,257.24*
General government	97,437.33	50,231.77	63,999.87	44,962.53
Protection of persons and property	209,515.27	117,495.73	177,337.43	112,721.25
Health and sanitation	88,380.20	36,477.82	60,454.24	38,058.29
Highways	82,614.38	87,366.88	110,914.17	84,438.69
Charities	42,460.62	31,646.60	93,665.22	33,983.41
Soldiers' benefits	11,927.05	5,014.30	26,800.04	2,457.20
Schools	583,339.11	333,837.25	331,916.11	274,125.51
Libraries	7,925.58	37,298.09	900.00	12,906.37
Recreation	17,856.30	5,291.46	6,092.68	1,040.84
Pensions	8,323.52	2,300.56	11,938.50	–
Unclassified	19,475.32	6,821.92	10,238.89	8,563.15
Public service enterprises	*51,688.74*	*111,179.95*	*56,945.01*	*22,166.82*
Electric light	–	–	–	–
Water	51,688.74	55,260.64	56,945.01	20,995.84
All other	–	55,919.31	–	1,170.98
Cemeteries	–	*4,584.28*	*1,208.75*	*10,397.19*
Administration of trust funds	–	*160.00*	–	–
Interest	**174,248.83**	**33,651.81**	**85,188.88**	**37,638.17**
Loans, general purposes	*142,875.65*	*33,021.81*	*57,830.69*	*29,512.06*
Loans, public service enterprises	*31,373.18*	*630.00*	*27,358.19*	*8,126.11*
Loans, cemeteries	–	–	–	–
Outlays	**817,030.98**	**271,665.20**	**595,148.74**	**247,685.82**
Departmental	*759,173.90*	*235,101.48*	*535,346.90*	*236,078.29*
General government	–	39,928.59	35,961.18	7,467.04
Protection of persons and property	881.28	16,771.45	–	35,364.10
Health and sanitation	86,669.82	29,725.99	188,073.10	6,050.85
Highways	152,932.71	126,527.42	211,960.27	160,621.32
Charities	–	–	700.00	–
Schools	518,690.09	22,148.03	17,507.61	4,221.12
Libraries	–	–	–	–
Recreation	–	–	78,309.00	22,353.86
Unclassified	–	–	2,835.74	–
Public service enterprises	*57,857.08*	*36,563.72*	*59,801.84*	*10,107.53*
Electric light	–	–	–	–
Water	57,857.08	36,563.72	59,801.84	10,107.53
All other	–	–	–	–
Cemeteries	–	–	–	*1,500.00*
Municipal indebtedness	**1,273,718.78**	**677,037.11**	**1,172,375.00**	**569,270.00**
From sinking funds	–	–	–	–
From revenue and other sources	*298,718.78*	*[1]75,596.00*	*135,375.00*	*94,270.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*975,000.00*	*601,441.11*	*1,037,000.00*	*475,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	**23,670.70**	**7,848.57**	**2,500.00**
To sinking funds from revenue	–	–	–	–
All other	–	*23,670.70*	*7,848.57*	*2,500.00*
Refunds	**8,028.40**	**3,115.99**	**1,595.77**	**1,903.05**
Agency, trust, and investment	**50,009.79**	**147,870.93**	**105,039.09**	**98,987.36**
Taxes and licenses for State	*50,000.00*	*41,500.00*	*52,500.00*	*44,000.00*
Taxes for county	–	*58,660.15*	*48,629.70*	*48,005.17*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*9.79*	*47,710.78*	*3,909.39*	*6,982.19*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$1,395,192.25	$863,358.42	$1,037,599.79	$683,459.42
Permanent debt (except from sinking funds)	298,718.78	[1]75,596.00	135,375.00	94,270.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	817,030.98	271,665.20	595,148.74	247,685.82
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	975,000.00	601,441.11	1,037,000.00	475,000.00
Transfers (except to sinking funds) and refunds	8,028.40	26,786.69	9,444.34	4,403.05
Agency, trust, and investment	50,009.79	147,870.93	105,039.09	98,987.36
Total payments	**$3,543,980.20**	**$1,986,718.35**	**$2,919,606.96**	**$1,603,805.65**
Balance on hand, including funds	*52,483.04*	*283,545.68*	*78,142.91*	*118,996.32*
GRAND TOTAL	**$3,596,463.24**	**$2,270,264.03**	**$2,997,749.87**	**$1,722,801.97**

[1] Includes $1,680 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Beverly POPULATION 22,685	Leominster POPULATION 22,120	Attleboro POPULATION 20,623	Melrose POPULATION 20,165
REVENUE.	**$1,417,468.76**	**$710,579.68**	**$954,455.42**	**$1,078,105.15**
General	**1,233,463.99**	**590,684.32**	**781,145.91**	**881,910.06**
Taxes	*1,220,368.83*	*575,338.84*	*768,538.43*	*872,671.27*
Property, poll, and income	1,114,762.53	530,152.86	685,461.47	856,649.87
Corporation, bank, etc.	105,606.30	45,185.98	83,076.96	16,021.40
Licenses and permits	*1,955.33*	*1,128.00*	*2,439.27*	*2,887.00*
Fines and forfeits	*1,237.47*	*2,273.71*	*2,013.66*	*1,223.59*
Grants and gifts	*9,902.36*	*11,943.77*	*8,154.55*	*5,128.20*
For expenses	9,902.36	11,943.77	8,154.55	5,128.20
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**184,004.77**	**119,895.36**	**173,309.51**	**196,195.09**
Special assessments	*6,717.37*	*662.84*	*4,497.02*	*22,136.92*
To meet expenses	3,139.60	398.45	1,483.95	10,603.82
To meet outlays	3,577.77	264.39	3,013.07	11,533.10
Privileges	–	–	–	–
Departmental	*62,440.74*	*39,255.46*	*41,408.12*	*45,684.28*
General government	504.55	2,403.63	966.45	8,591.11
Protection of persons and property	1,623.37	1,944.40	180.27	248.54
Health and sanitation	3,556.21	1,835.18	4,568.65	13,934.25
Highways	18.40	2,696.56	3,130.30	560.67
Charities	29,859.86	11,056.69	9,909.90	4,672.08
Soldiers' benefits	4,812.50	1,765.50	1,226.00	2,229.00
Schools	8,944.78	6,569.94	5,665.24	5,026.89
Libraries	226.67	377.15	906.68	962.18
Recreation	889.85	3.00	76.00	343.64
Unclassified	12,004.55	10,603.41	14,778.63	9,115.92
Public service enterprises	*79,655.67*	*69,321.59*	*89,259.10*	*68,586.50*
Electric light	–	–	–	–
Water	79,655.67	68,643.01	86,700.81	68,552.40
All other	–	678.58	2,558.29	34.10
Cemeteries	*8,817.23*	*4,058.23*	–	*12,648.26*
Interest	*26,373.76*	*6,597.24*	*38,145.27*	*47,139.13*
On sinking funds	–	4,133.93	6,992.51	17,753.31
On trust and investment funds	5,228.69	1,087.04	20,201.21	683.07
All other	21,145.07	1,376.27	10,951.55	28,702.75
NON-REVENUE.	**$1,626,404.56**	**$531,933.53**	**$867,868.71**	**$1,335,057.15**
Offsets to outlays	**1,300.00**	**8,438.76**	**705.00**	**3,561.20**
Departmental	*1,300.00*	*2,498.91*	*705.00*	*3,561.20*
Public service enterprises	–	*5,939.85*	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**1,450,012.00**	**443,201.65**	**647,359.68**	**967,928.00**
Loans, general purposes	–	–	*134,000.00*	*161,125.00*
Loans, public service enterprises	–	*43,000.00*	*5,000.00*	*30,000.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*1,450,000.00*	*400,000.00*	*508,000.00*	*775,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*12.00*	*201.65*	*359.68*	*1,803.00*
Transfers	–	**9,900.00**	**64,071.97**	**114,031.88**
From sinking funds	–	–	[1]*47,500.00*	*100,000.00*
All other	–	*9,900.00*	*16,571.97*	*14,031.88*
Refunds	**4,644.95**	**2,787.46**	**8,548.35**	**2,794.27**
Agency, trust, and investment	**170,447.61**	**67,605.66**	**147,183.71**	**246,741.80**
Taxes and licenses for State	*80,532.09*	*34,500.00*	*44,307.09*	*38,800.00*
Taxes for county	*73,268.74*	*28,042.00*	*25,233.25*	*30,876.18*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*16,646.78*	*5,063.66*	*77,643.37*	*177,065.62*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$1,418,768.76	$719,018.44	$955,160.42	$1,081,666.35
Premiums	12.00	201.65	359.68	1,803.00
Municipal indebtedness	1,450,000.00	443,000.00	647,000.00	966,125.00
Transfers and refunds	4,644.95	12,687.46	72,620.32	116,826.15
Agency, trust, and investment	170,447.61	67,605.66	147,183.71	246,741.80
Total receipts	**$3,043,873.32**	**$1,242,513.21**	**$1,822,324.13**	**$2,413,162.30**
Balance on hand, including funds	*463,428.25*	*137,902.00*	*35,186.36*	*235,089.52*
GRAND TOTAL	**$3,507,301.57**	**$1,380,415.21**	**$1,857,510.49**	**$2,648,251.82**

[1] Includes $7,500 from investment fund.

Graded According to Population of 1925 — Continued.

PAYMENTS.	Beverly Population 22,685	Leominster Population 22,120	Attleboro Population 20,623	Melrose Population 20,165
Maintenance	**$1,106,176.73**	**$582,231.99**	**$756,032.52**	**$725,618.72**
Departmental	*1,043,658.50*	*549,916.85*	*715,143.50*	*674,929.39*
General government	68,323.22	34,378.36	51,483.59	64,653.23
Protection of persons and property	216,949.36	103,987.77	128,835.55	102,075.04
Health and sanitation	74,431.81	22,240.79	50,591.86	68,633.07
Highways	138,550.18	105,611.75	93,177.94	76,773.49
Charities	76,416.95	31,004.30	50,762.09	20,146.60
Soldiers' benefits	11,888.44	5,845.74	3,716.75	8,255.85
Schools	404,608.59	230,838.34	299,762.99	267,754.87
Libraries	27,848.98	10,999.87	15,291.42	16,141.47
Recreation	10,857.40	2,004.87	14,610.35	24,007.38
Pensions	5,791.90	716.40	1,412.40	14,477.40
Unclassified	7,991.67	2,288.66	5,498.56	12,010.99
Public service enterprises	*48,127.96*	*21,015.14*	*40,380.65*	*33,516.74*
Electric light	–	–	–	–
Water	48,127.96	19,865.14	36,416.36	33,498.24
All other	–	1,150.00	3,964.29	18.50
Cemeteries	*14,390.27*	*11,300.00*	–	*17,172.59*
Administration of trust funds	–	–	*508.37*	–
Interest	**83,806.16**	**28,561.78**	**53,395.86**	**83,733.89**
Loans, general purposes	*79,672.41*	*23,960.73*	*36,436.61*	*63,245.04*
Loans, public service enterprises	*4,133.75*	*4,601.05*	*16,959.25*	*20,488.85*
Loans, cemeteries	–	–	–	–
Outlays	**724,643.13**	**76,580.22**	**146,418.08**	**364,533.41**
Departmental	*706,633.89*	*25,004.39*	*125,261.18*	*338,662.89*
General government	–	450.00	–	10,465.00
Protection of persons and property	11,997.38	222.20	15,271.35	6,496.71
Health and sanitation	291,835.93	8,873.80	15,999.23	24,602.00
Highways	47,724.90	11,037.63	13,096.12	18,014.57
Charities	–	–	–	–
Schools	337,215.57	4,420.76	80,144.48	276,275.12
Libraries	–	–	–	606.94
Recreation	15,842.11	–	750.00	2,202.55
Unclassified	2,018.00	–	–	–
Public service enterprises	*14,477.73*	*51,575.83*	*21,156.90*	*25,870.52*
Electric light	–	–	–	–
Water	14,477.73	51,575.83	21,156.90	25,870.52
All other	–	–	–	–
Cemeteries	*3,531.51*	–	–	–
Municipal indebtedness	**1,257,000.00**	**453,600.00**	**648,450.00**	**994,014.94**
From sinking funds	–	–	[1]*47,500.00*	*100,000.00*
From revenue and other sources	*182,000.00*	*53,600.00*	*83,250.00*	*104,014.94*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*1,075,000.00*	*400,000.00*	*517,700.00*	*790,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	**9,900.00**	**64,071.97**	**114,031.88**
To sinking funds from revenue	–	*9,900.00*	*10,000.00*	*13,230.06*
All other	–	–	*54,071.97*	*100,801.82*
Refunds	**4,644.95**	**2,787.46**	**8,548.35**	**2,794.27**
Agency, trust, and investment	**167,404.07**	**82,045.40**	**117,563.90**	**157,968.71**
Taxes and licenses for State	*80,532.09*	*34,500.00*	*44,307.09*	*38,800.00*
Taxes for county	*73,268.74*	*28,042.00*	*25,233.25*	*30,876.18*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*13,603.24*	*19,503.40*	*48,023.56*	*88,292.53*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$1,189,982.89	$610,793.77	$809,428.38	$809,352.61
Permanent debt (except from sinking funds)	182,000.00	53,600.00	83,250.00	104,014.94
Sinking fund requirements from revenue	–	9,900.00	10,000.00	13,230.06
Outlays	724,643.13	76,580.22	146,418.08	364,533.41
Permanent debt from sinking funds	–	–	[1]47,500.00	100,000.00
Bonds refunded, current year	–	–	–	–
Temporary loans	1,075,000.00	400,000.00	517,700.00	790,000.00
Transfers (except to sinking funds) and refunds	4,644.95	2,787.46	62,620.32	103,596.09
Agency, trust, and investment	167,404.07	82,045.40	117,563.90	157,968.71
Total payments	**$3,343,675.04**	**$1,235,706.85**	**$1,794,480.68**	**$2,442,695.82**
Balance on hand, including funds	*163,626.53*	*144,708.36*	*63,029.81*	*205,556.00*
GRAND TOTAL	**$3,507,301.57**	**$1,380,415.21**	**$1,857,510.49**	**$2,648,251.82**

[1] Includes $7,500 from investment fund.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Peabody POPULATION 19,870	Westfield POPULATION 19,342	Gardner POPULATION 18,730	Woburn POPULATION 18,370
REVENUE.	**$1,336,624.60**	**$1,062,680.10**	**$921,911.61**	**$802,942.44**
General	**769,713.24**	**596,510.05**	**771,906.34**	**597,914.49**
Taxes	*759,551.75*	*562,501.90*	*768,984.46*	*591,484.96*
Property, poll, and income	636,652.12	516,894.18	693,215.52	546,515.59
Corporation, bank, etc.	122,899.63	45,607.72	65,768.94	44,969.37
Licenses and permits	*2,030.50*	*4,402.35*	*3,681.00*	*2,198.52*
Fines and forfeits	*5,559.55*	*6,304.69*	*2,454.42*	*2,142.00*
Grants and gifts	*2,571.44*	*23,301.11*	*6,786.46*	*2,089.01*
For expenses	2,571.44	23,301.11	6,786.46	2,089.01
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**566,911.36**	**466,170.05**	**150,005.27**	**205,027.95**
Special assessments	*4,368.25*	*4,219.36*	*13,095.66*	*406.90*
To meet expenses	–	2,984.46	13,095.66	406.90
To meet outlays	4,368.25	1,234.90	–	–
Privileges	–	–	–	*50.00*
Departmental	*72,378.17*	*29,183.75*	*41,538.03*	*58,314.67*
General government	1,244.39	801.24	3,368.03	1,503.60
Protection of persons and property	1,145.34	231.79	335.11	526.89
Health and sanitation	36,314.00	1,270.95	10,855.41	25,989.20
Highways	64.01	619.64	223.68	93.00
Charities	15,537.10	5,326.23	7,221.32	8,999.03
Soldiers' benefits	2,263.75	2,899.00	1,089.00	1,454.00
Schools	2,151.74	6,785.88	3,862.85	11,095.94
Libraries	–	–	–	370.50
Recreation	2,701.33	–	5,785.59	–
Unclassified	10,956.51	11,249.02	8,797.04	8,282.51
Public service enterprises	*475,306.83*	*420,103.67*	*81,553.74*	*116,229.26*
Electric light	256,842.54	[1]358,969.63	–	–
Water	217,452.74	61,134.04	81,553.74	116,229.26
All other	1,011.55	–	–	–
Cemeteries	*5,311.63*	–	*5,423.38*	*10,442.45*
Interest	*9,546.48*	*12,663.27*	*8,394.46*	*19,584.67*
On sinking funds	–	–	–	–
On trust and investment funds	616.51	–	–	6,665.97
All other	8,929.97	12,663.27	8,394.46	12,918.70
NON-REVENUE.	**$1,035,696.08**	**$633,131.31**	**$548,654.21**	**$805,544.08**
Offsets to outlays	**2,821.50**	**8,874.40**	**17,656.37**	**25.00**
Departmental	*2,821.50*	*5,154.96*	*10,450.00*	*25.00*
Public service enterprises	–	*3,719.44*	*7,206.37*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**946,000.00**	**558,069.20**	**447,224.65**	**736,330.77**
Loans, general purposes	–	*132,000.00*	*17,000.00*	*98,500.00*
Loans, public service enterprises	–	–	*5,000.00*	*37,000.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*946,000.00*	*425,000.00*	*425,000.00*	*600,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	*1,069.20*	*224.65*	*830.77*
Transfers	–	–	**8,460.98**	**910.00**
From sinking funds	–	–	–	–
All other	–	–	*8,460.98*	*910.00*
Refunds	**604.25**	**1,189.92**	**2,579.46**	**966.49**
Agency, trust, and investment	**86,270.33**	**64,997.79**	**72,732.75**	**67,311.82**
Taxes and licenses for State	*41,762.34*	*34,436.00*	*34,534.24*	*30,200.00*
Taxes for county	*38,533.25*	*20,321.55*	*27,961.00*	*24,032.49*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*5,974.74*	*10,240.24*	*10,237.51*	*13,079.33*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$1,339,446.10	$1,071,554.50	$939,567.98	$802,967.44
Premiums	–	1,069.20	224.65	830.77
Municipal indebtedness	946,000.00	557,000.00	447,000.00	735,500.00
Transfers and refunds	604.25	1,189.92	11,040.44	1,876.49
Agency, trust, and investment	86,270.33	64,997.79	72,732.75	67,311.82
Total receipts	**$2,372,320.68**	**$1,695,811.41**	**$1,470,565.82**	**$1,608,486.52**
Balance on hand, including funds	*125,193.43*	*138,104.50*	*86,561.07*	*77,975.98*
GRAND TOTAL	**$2,497,514.11**	**$1,833,915.91**	**$1,557,126.89**	**$1,686,462.50**

[1] Includes gas, amount not specified.

Graded According to Population of 1925 — Continued.

PAYMENTS.	Peabody Population 19,870	Westfield Population 19,342	Gardner Population 18,730	Woburn Population 18,370
Maintenance	**$1,010,167.81**	**$884,086.54**	**$642,154.76**	**$554,383.56**
Departmental	*729,594.19*	*575,123.44*	*599,896.49*	*498,112.62*
General government	49,274.83	39,947.17	34,969.70	42,289.10
Protection of persons and property	163,770.22	86,591.33	67,574.20	82,809.50
Health and sanitation	87,849.31	33,759.27	55,742.13	24,364.40
Highways	71,110.31	75,749.03	152,569.34	51,984.29
Charities	56,250.17	32,254.27	36,073.91	35,538.47
Soldiers' benefits	9,146.28	3,666.00	5,341.10	6,630.15
Schools	263,698.98	280,745.77	192,240.24	209,017.02
Libraries	2,000.00	13,285.61	11,260.00	17,972.03
Recreation	7,743.60	3,669.68	21,763.33	13,474.14
Pensions	6,696.74	975.00	3,439.64	9,917.27
Unclassified	12,053.75	4,480.31	18,922.90	4,116.25
Public service enterprises	*273,792.46*	*308,963.10*	*29,036.24*	*45,416.40*
Electric light	203,371.63	[1]287,723.64	–	–
Water	68,929.03	21,239.46	29,036.24	45,415.40
All other	1,491.80	–	–	–
Cemeteries	*6,781.16*	–	*13,222.03*	*10,855.54*
Administration of trust funds	–	–	–	–
Interest	**74,032.49**	**28,839.77**	**40,259.23**	**68,034.50**
Loans, general purposes	*63,857.49*	*23,319.77*	*32,917.36*	*50,654.92*
Loans, public service enterprises	*10,175.00*	*5,520.00*	*7,341.87*	*17,379.58*
Loans, cemeteries	–	–	–	–
Outlays	**211,243.58**	**230,478.98**	**168,085.78**	**143,955.03**
Departmental	*190,337.18*	*159,412.16*	*132,675.71*	*113,518.46*
General government	–	–	50.00	–
Protection of persons and property	–	4,268.74	10,424.32	–
Health and sanitation	154,569.69	12,470.98	12,360.41	15,317.42
Highways	19,099.29	139,037.17	85,154.15	37,194.17
Charities	–	–	4,889.70	–
Schools	16,668.20	3,012.05	14,716.54	52,006.86
Libraries	–	–	–	–
Recreation	–	623.22	5,080.59	9,000.00
Unclassified	–	–	–	–
Public service enterprises	*20,906.40*	*71,066.82*	*35,410.07*	*30,436.58*
Electric light	9,085.68	[1]42,162.60	–	–
Water	11,820.72	28,904.22	35,410.07	30,436.58
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**999,000.00**	**409,000.00**	**501,750.00**	**768,106.10**
From sinking funds	–	–	–	–
From revenue and other sources	*151,000.00*	*59,000.00*	*76,750.00*	*168,106.10*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*848,000.00*	*350,000.00*	*425,000.00*	*600,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	–	**8,460.98**	**910.00**
To sinking funds from revenue	–	–	–	–
All other	–	–	*8,460.98*	*910.00*
Refunds	**604.25**	**1,189.92**	**2,579.46**	**966.49**
Agency, trust, and investment	**84,944.25**	**63,610.69**	**72,933.75**	**67,316.38**
Taxes and licenses for State	*41,762.34*	*34,436.00*	*34,634.24*	*30,200.00*
Taxes for county	*38,533.25*	*20,321.55*	*27,961.00*	*24,032.49*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*4,648.66*	*8,853.14*	*10,438.51*	*13,083.89*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$1,084,200.30	$912,926.31	$682,413.99	$622,418.06
Permanent debt (except from sinking funds)	151,000.00	59,000.00	76,750.00	168,106.10
Sinking fund requirements from revenue	–	–	–	–
Outlays	211,243.58	230,478.98	168,085.78	143,955.03
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	848,000.00	350,000.00	425,000.00	600,000.00
Transfers (except to sinking funds) and refunds	604.25	1,189.92	11,040.44	1,876.49
Agency, trust, and investment	84,944.25	63,610.69	72,933.75	67,316.38
Total payments	**$2,379,992.38**	**$1,617,205.90**	**$1,436,223.96**	**$1,603,672.06**
Balance on hand, including funds	*117,521.73*	*216,710.01*	*120,902.93*	*82,790.44*
GRAND TOTAL	**$2,497,514.11**	**$1,833,915.91**	**$1,557,126.89**	**$1,686,462.50**

[1] Includes gas, amount not specified.

TABLE I. — *Summary of Financial Transactions.* *Cities*

RECEIPTS.	Marlborough POPULATION 16,236	Newburyport POPULATION 15,656
REVENUE.	**$662,309.16**	**$626,769.35**
General	**536,371.65**	**486,918.26**
Taxes	*529,097.98*	*481,828.79*
Property, poll, and income	501,909.66	449,244.18
Corporation, bank, etc.	27,188.32	32,584.61
Licenses and permits	*908.50*	*1,588.00*
Fines and forfeits	*1,098.00*	*1,996.96*
Grants and gifts	*5,267.17*	*1,505.51*
For expenses	5,267.17	1,505.51
For outlays	–	–
All other	–	–
Commercial	**125,937.51**	**139,851.09**
Special assessments	*6,535.42*	*5,924.34*
To meet expenses	6,535.42	5,924.34
To meet outlays	–	–
Privileges	–	–
Departmental	*37,367.01*	*39,507.25*
General government	516.89	2,216.27
Protection of persons and property	2,342.30	4,089.83
Health and sanitation	13,525.01	2,738.63
Highways	812.95	1,603.08
Charities	4,546.10	10,058.13
Soldiers' benefits	3,547.03	4,957.00
Schools	4,012.92	5,402.20
Libraries	–	641.69
Recreation	–	65.00
Unclassified	8,063.81	7,735.42
Public service enterprises	*60,028.53*	*71,818.95*
Electric light	–	–
Water	60,028.53	71,818.95
All other	–	–
Cemeteries	*1,350.61*	*83.50*
Interest	*20,655.94*	*22,517.05*
On sinking funds	6,309.96	4,173.37
On trust and investment funds	1,460.58	11,155.60
All other	12,885.40	7,188.08
NON-REVENUE.	**$929,393.32**	**$502,275.02**
Offsets to outlays	**12,169.93**	**15,712.87**
Departmental	*6,687.55*	*15,058.74*
Public service enterprises	*5,482.38*	*654.13*
Cemeteries	–	–
Municipal indebtedness	**724,579.10**	**300,885.00**
Loans, general purposes	*302,500.00*	*50,000.00*
Loans, public service enterprises	*20,000.00*	–
Loans, cemeteries	–	–
Bonds refunded, current year	–	–
Temporary loans (including revenue loans)	*400,000.00*	*250,000.00*
Unpaid warrants or orders, current year	–	–
Premiums	*2,079.10*	*885.00*
Transfers	**70,000.00**	**75,712.79**
From sinking funds	*70,000.00*	*62,000.00*
All other	–	*13,712.79*
Refunds	**1,719.00**	**559.81**
Agency, trust, and investment	**120,925.29**	**109,404.55**
Taxes and licenses for State	*25,100.00*	*25,900.00*
Taxes for county	*19,974.02*	*22,138.09*
Reimbursements for grade crossings	–	–
Sinking and other permanent funds	*75,851.27*	*63,366.46*
All other	–	–

RECAPITULATION.

Revenue and offsets to outlays	$674,479.09	$642,482.22
Premiums	2,079.10	885.00
Municipal indebtedness	722,500.00	300,000.00
Transfers and refunds	71,719.00	76,272.60
Agency, trust, and investment	120,925.29	109,404.55
Total receipts	**$1,591,702.48**	**$1,129,044.37**
Balance on hand, including funds	*148,125.02*	*148,082.65*
GRAND TOTAL	**$1,739,827.50**	**$1,277,127.02**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Marlborough Population 16,236	Newburyport Population 15,656
Maintenance	**$469,960.92**	**$453,558.44**
Departmental	*448,059.82*	*401,185.48*
General government	38,573.94	26,685.83
Protection of persons and property	88,201.69	81,751.73
Health and sanitation	26,557.62	29,282.32
Highways	79,226.84	55,604.38
Charities	24,008.51	38,234.78
Soldiers' benefits	6,785.07	10,154.39
Schools	157,587.10	137,705.01
Libraries	8,831.31	10,973.53
Recreation	1,137.77	5,571.98
Pensions	1,571.40	650.00
Unclassified	10,578.57	4,571.53
Public service enterprises	*24,794.74*	*51,575.80*
Electric light	–	–
Water	24,794.74	51,575.80
All other	–	–
Cemeteries	*2,106.36*	*797.16*
Administration of trust funds	–	–
Interest	**39,115.02**	**41,737.15**
Loans, general purposes	*32,444.60*	*34,849.65*
Loans, public service enterprises	*6,670.42*	*6,887.50*
Loans, cemeteries	–	–
Outlays	**170,204.36**	**151,177.35**
Departmental	*140,875.76*	*142,728.28*
General government	–	1,793.41
Protection of persons and property	11,059.27	510.00
Health and sanitation	20,830.74	1,333.94
Highways	63,085.09	84,964.79
Charities	–	–
Schools	11,653.23	52,511.39
Libraries	–	–
Recreation	31,583.68	1,614.75
Unclassified	2,663.75	–
Public service enterprises	*29,328.60*	*8,449.07*
Electric light	–	–
Water	29,328.60	8,449.07
All other	–	–
Cemeteries	–	–
Municipal indebtedness	**523,000.00**	**431,000.00**
From sinking funds	*70,000.00*	*62,000.00*
From revenue and other sources	*103,000.00*	*119,000.00*
Bonds refunded, current year	–	–
Temporary loans (including revenue loans)	*350,000.00*	*250,000.00*
Warrants or orders, previous years	–	–
Transfers	**70,000.00**	**75,712.79**
To sinking funds from revenue	–	–
All other	*70,000.00*	*75,712.79*
Refunds	**1,719.00**	**559.81**
Agency, trust, and investment	**54,931.88**	**51,587.71**
Taxes and licenses for State	*25,100.00*	*23,900.00*
Taxes for county	*19,974.02*	*22,138.09*
Expenditures for grade crossings	–	–
Sinking and other permanent funds	*9,857.86*	*5,549.62*
All other	–	–

RECAPITULATION.

Maintenance and interest	$509,075.94	$495,295.59
Permanent debt (except from sinking funds)	103,000.00	119,000.00
Sinking fund requirements from revenue	–	–
Outlays	170,204.36	151,177.35
Permanent debt from sinking funds	70,000.00	62,000.00
Bonds refunded, current year	–	–
Temporary loans	350,000.00	250,000.00
Transfers (except to sinking funds) and refunds	71,719.00	76,272.60
Agency, trust, and investment	54,931.88	51,587.71
Total payments	**$1,328,931.18**	**$1,205,333.25**
Balance on hand, including funds	*410,896.32*	*71,793.77*
GRAND TOTAL	**$1,739,827.50**	**$1,277,127.02**

TABLE I. — *Summary of Financial Transactions. Cities*

AGGREGATE RECEIPTS (39 CITIES).	POPULATION 2,909,767
REVENUE.	**$171,531,690.55**
General	**139,655,704.35**
Taxes	*136,600,963.71*
Property, poll, and income	125,087,145.84
Corporation, bank, etc.	11,513,817.87
Licenses and permits	*703,638.03*
Fines and forfeits	*676,767.17*
Grants and gifts	*1,651,218.23*
For expenses	1,475,745.24
For outlays	175,472.99
All other	*24,117.21*
Commercial	**31,875,986.20**
Special assessments	*1,886,072.04*
To meet expenses	1,249,185.48
To meet outlays	636,886.56
Privileges	*51,231.75*
Departmental	*[17]060,866.91*
General government	285,010.87
Protection of persons and property	235,670.63
Health and sanitation	1,073,582.37
Highways	325,333.16
Charities	2,243,625.46
Soldiers' benefits	234,708.14
Schools	898,626.37
Libraries	55,525.37
Recreation	157,752.54
Unclassified	[1]1,550,532.00
Public service enterprises	*17,108,001.98*
Electric light	[2]2,737,055.73
Water	11,832,985.36
All other	2,537,960.89
Cemeteries	*565,298.60*
Interest	*5,205,014.92*
On sinking funds	[3]2,436,682.18
On trust and investment funds	1,170,753.38
All other	1,597,579.36
NON-REVENUE.	**$158,596,495.02**
Offsets to outlays	**1,571,164.97**
Departmental	*1,267,339.33*
Public service enterprises	*303,825.64*
Cemeteries	–
Municipal indebtedness	**118,617,312.30**
Loans, general purposes	*24,098,868.40*
Loans, public service enterprises	*3,923,300.00*
Loans, cemeteries	–
Bonds refunded, current year	–
Temporary loans (including revenue loans)	*89,160,751.00*
Unpaid warrants or orders, current year	*1,323,540.48*
Premiums	*110,852.42*
Transfers	**11,677,895.29**
From sinking funds	*[4]5,896,500.57*
All other	*5,781,394.72*
Refunds	**666,779.73**
Agency, trust, and investment	**26,063,342.73**
Taxes and licenses for State	*7,492,462.57*
Taxes for county	*6,325,792.61*
Reimbursements for grade crossings	–
Sinking and other permanent funds	*12,245,087.55*
All other	–

RECAPITULATION.

Revenue and offsets to outlays	$173,102,855.52
Premiums	110,852.42
Municipal indebtedness	118,506,459.88
Transfers and refunds	12,344,675.02
Agency, trust, and investment	26,063,342.73
Total receipts	**$330,128,185.57**
Balance on hand, including funds	*26,955,072.47*
GRAND TOTAL	**$357,083,258.04**

[1] Includes $946.22 from city of Cambridge on account of pensions and $30 from administration of trust funds.
[2] Includes gas. See foot-notes on pp. 10 and 22.
[3] Includes $1,400.78 applied to payment of interest on water loans.
[4] Includes $7,500 from investment fund.

Graded According to Population of 1925 — Concluded.

AGGREGATE PAYMENTS (39 CITIES).	POPULATION 2,909,767
Maintenance	**$128,583,742.08**
Departmental	*118,757,528.81*
General government	6,276,221.76
Protection of persons and property	23,845,215.74
Health and sanitation	12,679,712.36
Highways	12,843,198.34
Charities	9,978,390.70
Soldiers' benefits	1,291,664.64
Schools	42,197,456.59
Libraries	2,278,607.78
Recreation	4,279,702.94
Pensions	1,846,160.35
Unclassified	1,241,197.61
Public service enterprises	*8,818,708.80*
Electric light	[1]1,837,715.98
Water	5,902,240.01
All other	1,078,752.81
Cemeteries	*820,487.33*
Administration of trust funds	*187,017.14*
Interest	**14,534,667.53**
Loans, general purposes	*10,485,128.14*
Loans, public service enterprises	*4,043,374.64*
Loans, cemeteries	*6,164.75*
Outlays	**44,081,591.82**
Departmental	*37,839,385.16*
General government	499,530.09
Protection of persons and property	2,020,946.15
Health and sanitation	6,205,704.64
Highways	16,168,120.98
Charities	417,563.13
Schools	10,505,847.60
Libraries	32,877.66
Recreation	1,460,552.54
Unclassified	528,242.37
Public service enterprises	*6,196,955.40*
Electric light	[1]1,043,629.94
Water	3,948,258.84
All other	1,205,066.62
Cemeteries	*45,251.26*
Municipal indebtedness	**107,166,101.49**
From sinking funds	*[2]5,966,500.57*
From revenue and other sources	*[3]14,811,455.48*
Bonds refunded, current year	—
Temporary loans (including revenue loans)	*84,568,292.11*
Warrants or orders, previous years	*1,819,853.33*
Transfers	**11,677,895.29**
To sinking funds from revenue	*[4]1,816,323.13*
All other	*9,861,572.16*
Refunds	**666,779.73**
Agency, trust, and investment	**25,561,418.66**
Taxes and licenses for State	*7,492,462.32*
Taxes for county	*6,325,792.61*
Expenditures for grade crossings	*50.00*
Sinking and other permanent funds	*11,743,113.73*
All other	—

RECAPITULATION.

Maintenance and interest	$143,118,409.61
Permanent debt (except from sinking funds)	[3]14,811,455.48
Sinking fund requirements from revenue	[4]1,816,323.13
Outlays	44,081,591.82
Permanent debt from sinking funds	[2]5,966,500.57
Bonds refunded, current year	—
Temporary loans	86,388,145.44
Transfers (except to sinking funds) and refunds	10,528,351.89
Agency, trust, and investment	25,561,418.66
Total payments	**$332,272,196.60**
Balance on hand, including funds	*24,811,061.44*
GRAND TOTAL	**$357,083,258.04**

[1] Includes gas. See foot-notes on pp. 11 and 23.
[2] Includes serial payments amounting to $62,900.57, and $7,500 paid from investment fund.
[3] Includes $425 paid from offsets to outlays, and $1,680 paid to the county for debt incurred for bridge purposes.
[4] Includes $2,299.65 from sale of real estate and offsets to outlays.

DIVISION B

RECEIPTS FROM REVENUE

TABLE II. — *General Revenue.*

CITIES.	A	B. TAXES				C. LICENSES AND PERMITS			
			FROM STATE			LICENSES		PERMITS	
	Population of 1925 / TOTAL RECEIPTS	Property, Poll, and Income	Corporation	Street Railway	Bank	Soldiers' Exemption	Liquor	All Other	Marriage	All Other
BOSTON	779,620 / $46,796,550.19	$42,552,133.28	$2,965,245.74	$143,241.38	$63,272.09	–	$2,178.00	$176,538.85	$8,699.00	$156,439.83
WORCESTER	190,757 / 8,748,593.84	7,806,997.20	712,296.42	302.91	12,492.91	–	478.50	32,010.00	1,666.00	3,453.71
SPRINGFIELD	142,065 / 8,704,048.07	7,998,145.56	509,720.02	–	7,985.01	–	500.00	24,599.15	1,337.00	9,285.36
FALL RIVER	128,993 / 5,907,806.60	4,859,683.23	914,755.13	3,251.81	12,519.07	–	24.00	10,803.88	1,254.00	1,451.84
CAMBRIDGE	119,669 / 5,675,868.32	5,156,927.88	400,030.58	26,513.65	6,137.94	–	–	12,875.62	1,685.00	17,943.38
NEW BEDFORD	119,539 / 6,619,721.52	5,484,942.24	921,694.87	18,071.93	20,794.71	–	30.00	17,819.62	1,072.00	2,974.61
LOWELL	110,296 / 4,519,634.78	3,762,873.72	531,991.15	3,845.69	7,974.65	–	19.50	13,605.25	984.00	1,349.17
LYNN	103,081 / 3,939,770.43	3,621,550.73	243,946.45	3,789.26	1,389.28	$543.35	–	14,044.09	1,168.00	3,865.71
SOMERVILLE	99,032 / 3,160,376.48	2,965,738.28	113,497.01	16,202.84	2,850.56	–	24.00	7,395.50	1,284.00	8,712.78
LAWRENCE	93,527 / 4,232,572.63	3,361,598.62	778,138.54	1,821.30	2,872.32	–	20.25	9,646.75	936.00	1,805.35
BROCKTON	65,343 / 2,824,347.83	2,574,833.56	192,575.39	2,970.94	9,679.60	–	–	9,369.67	679.00	890.69
HOLYOKE	60,335 / 2,931,156.23	2,417,217.04	425,424.26	–	6,786.09	–	16.00	4,685.00	578.00	1,076.14
QUINCY	60,055 / 2,377,342.55	2,213,430.11	93,492.96	2,140.13	802.64	–	–	7,536.75	570.00	9,255.39
NEWTON	53,003 / 3,175,275.86	3,001,515.55	85,711.18	1,117.36	25,492.83	–	–	1,707.00	597.00	1,583.75
MALDEN	51,789 / 2,002,741.71	1,895,519.30	68,285.02	8,112.43	1,367.09	92.93	–	2,872.50	679.00	5,936.75
HAVERHILL	49,232 / 1,964,739.04	1,830,556.48	100,815.23	2,349.16	3,115.47	308.96	17.00	8,959.00	397.00	22.38
MEDFORD	47,627 / 1,850,341.18	1,780,074.03	39,262.11	7,196.93	877.13	–	7.00	4,544.50	57.00	5,385.00
CHELSEA	47,247 / 1,817,139.36	1,682,861.69	97,350.53	2,563.99	1,627.09	–	9.00	6,032.50	622.00	2,984.66
PITTSFIELD	46,877 / 1,715,504.06	1,523,948.88	166,289.60	36.61	1,970.62	–	–	4,170.91	350.00	370.28
FITCHBURG	43,609 / 1,665,759.96	1,480,738.57	152,572.94	26.74	7,743.51	–	12.75	4,293.50	447.00	1,272.64
SALEM	42,821 / 1,815,764.18	1,681,839.78	108,168.30	2,090.35	2,227.48	220.94	–	2,466.84	405.00	465.45
EVERETT	42,072 / 1,652,648.03	1,524,424.71	95,432.82	7,160.41	258.26	22.21	–	2,388.00	550.00	2,005.75
CHICOPEE	41,882 / 1,602,648.88	1,330,885.91	235,947.97	–	1,086.03	–	3.00	4,124.00	–	–
TAUNTON	39,255 / 1,263,439.07	1,103,689.45	133,038.12	2,021.08	3,805.60	84.14	13.00	3,203.40	378.00	–
WALTHAM	34,746 / 1,367,297.33	1,229,947.74	113,750.25	72.57	2,798.87	–	–	3,496.50	390.00	–
REVERE	33,261 / 1,403,938.52	1,362,195.88	16,105.41	1,295.52	39.55	271.12	9.00	11,188.80	349.00	957.91
NORTHAMPTON	24,145 / 816,485.06	690,034.95	74,105.50	–	3,882.33	25.38	–	2,743.45	247.00	–
GLOUCESTER	23,375 / 1,059,460.26	984,512.79	57,161.46	–	1,730.89	193.94	4.00	4,424.00	232.00	–
NORTH ADAMS	22,717 / 798,194.07	676,870.70	105,359.99	15.25	1,031.99	158.87	6.00	1,705.00	218.00	–
BEVERLY	22,685 / 1,233,463.99	1,114,762.53	100,552.78	1,005.83	4,002.77	44.92	–	1,731.33	224.00	–
LEOMINSTER	22,120 / 590,684.32	530,152.86	39,431.33	51.71	5,490.17	212.77	7.00	926.00	195.00	–
ATTLEBORO	20,623 / 781,145.91	685,461.47	81,315.69	–	1,761.27	–	–	1,710.10	223.00	506.17
MELROSE	20,165 / 881,910.06	856,649.87	13,927.47	838.06	856.48	399.39	–	1,370.50	222.00	1,294.50
PEABODY	19,870 / 769,713.24	636,652.12	121,195.99	853.26	850.38	–	7.00	1,425.50	221.00	377.00
WESTFIELD	19,342 / 596,510.05	516,894.18	41,392.51	–	4,019.45	195.76	7.00	3,345.75	138.00	911.60
GARDNER	18,730 / 771,906.34	693,215.52	63,550.21	–	2,218.73	–	–	2,930.00	205.00	546.00
WOBURN	18,370 / 597,914.49	546,515.59	44,084.65	593.09	255.62	36.01	5.00	1,404.25	178.00	611.27
MARLBOROUGH	16,236 / 536,371.65	501,909.66	25,910.77	13.98	888.50	375.07	4.00	733.50	171.00	–
NEWBURYPORT	15,656 / 486,918.26	449,244.18	28,639.74	213.43	3,297.91	433.53	–	1,427.00	161.00	–
39 Cities	**2,909,767 / $139,655,704.35**	**$125,087,145.84**	**$11,012,166.09**	**$259,779.60**	**$238,252.89**	**$3,619.29**	**$3,401.00**	**$426,253.96**	**$30,248.00**	**$243,735.07**

TABLE II. — *General Revenue* — Concluded.

CITIES.	Population of 1925	D. FINES AND FORFEITS			E. GRANTS AND GIFTS					F
					GRANTS FROM OTHER CIVIL DIVISIONS			GIFTS		
					FROM STATE					
		Court Fines	Department Penalties	Contract Violations	Education	All Other	From County, Dog Licenses	For Expenses	For Outlays	Other General Revenue
BOSTON	779,620	$234,493.17	–	$9,343.47	[1]$398,467.78	$4,900.00	$23,978.00	$38,510.31	–	$19,109.29
WORCESTER	190,757	23,386.91	$10.36	1,682.00	112,850.72	833.33	9,931.80	17,308.46	$12,831.22	61.39
SPRINGFIELD	142,065	37,743.52	–	–	42,033.51	–	7,384.13	5,878.04	59,436.77	–
FALL RIVER	128,993	22,875.99	–	440.00	66,997.43	–	6,108.10	7,642.12	–	–
CAMBRIDGE	119,669	15,805.42	–	112.00	27,492.75	–	3,275.75	3,068.35	–	4,000.00
NEW BEDFORD	119,539	38,704.90	–	–	93,963.06	–	7,997.43	11,352.94	–	303.21
LOWELL	110,296	28,255.40	–	–	54,931.63	1,000.00	4,611.83	8,192.79	100,000.00	–
LYNN	103,081	26,986.62	–	1,000.00	16,318.26	–	2,975.35	2,193.33	–	–
SOMERVILLE	99,032	14,400.74	1,010.49	–	23,772.50	–	2,145.27	3,302.51	–	40.00
LAWRENCE	93,527	28,116.50	–	–	40,190.56	1,000.00	1,172.34	5,254.10	–	–
BROCKTON	65,343	14,610.35	–	850.96	10,314.57	–	4,850.12	2,722.98	–	–
HOLYOKE	60,335	31,755.45	–	–	36,887.77	–	1,645.41	4,717.07	–	368.00
QUINCY	60,055	8,232.27	–	1,216.00	28,510.99	900.00	3,001.20	8,254.11	–	–
NEWTON	53,003	5,539.98	–	–	37,430.09	–	4,139.95	7,541.17	2,900.00	–
MALDEN	51,789	8,705.93	–	–	8,116.27	–	2,474.27	580.22	–	–
HAVERHILL	49,232	4,630.92	–	54.00	8,859.45	1,000.00	2,839.62	614.37	200.00	–
MEDFORD	47,627	5,828.89	–	47.75	2,721.33	900.00	2,927.35	32.16	–	–
CHELSEA	47,247	12,135.04	–	897.00	8,650.76	–	968.80	329.94	105.00	1.36
PITTSFIELD	46,877	6,939.71	–	–	8,011.98	–	2,705.65	702.82	–	7.00
FITCHBURG	43,609	5,328.48	–	205.00	9,532.37	–	2,475.43	1,111.03	–	–
SALEM	42,821	6,311.89	–	36.00	8,216.98	–	893.34	2,275.83	–	146.00
EVERETT	42,072	3,982.30	296.00	–	13,341.60	–	1,862.89	923.08	–	–
CHICOPEE	41,882	9,992.50	–	–	17,070.27	–	2,095.22	1,443.98	–	–
TAUNTON	39,255	4,652.16	–	–	9,019.20	–	2,703.27	831.65	–	–
WALTHAM	34,746	9,052.07	–	120.00	5,210.80	–	2,066.87	391.66	–	–
REVERE	33,261	4,879.56	–	–	5,520.45	–	1,075.00	–	–	51.32
NORTHAMPTON	24,145	8,386.92	–	–	20,562.19	–	1,129.10	15,346.39	–	21.85
GLOUCESTER	23,375	3,494.00	–	601.00	4,057.13	916.67	1,263.69	860.90	–	7.79
NORTH ADAMS	22,717	6,314.50	–	–	4,760.84	–	1,305.73	447.20	–	–
BEVERLY	22,685	1,237.47	–	–	7,706.39	–	1,164.80	1,031.17	–	–
LEOMINSTER	22,120	2,273.71	–	–	6,956.47	–	1,953.10	3,034.20	–	–
ATTLEBORO	20,623	1,699.00	314.66	–	4,412.70	–	2,618.16	1,123.69	–	–
MELROSE	20,165	1,223.59	–	–	2,309.16	–	1,506.63	1,312.41	–	–
PEABODY	19,870	5,559.55	–	–	1,167.79	–	1,403.65	–	–	–
WESTFIELD	19,342	6,304.69	–	–	11,595.11	525.00	1,285.61	9,895.39	–	–
GARDNER	18,730	2,454.42	–	–	4,533.51	–	2,084.72	168.23	–	–
WOBURN	18,370	2,142.00	–	–	937.13	–	1,151.88	–	–	–
MARLBOROUGH	16,236	990.00	–	108.00	3,636.72	–	1,396.84	233.61	–	–
NEWBURYPORT	15,656	1,995.96	–	–	–	–	703.11	802.40	–	–
39 Cities	**2,909,767**	**$657,422.48**	**$1,631.51**	**$16,713.18**	**$1,167,068.22**	**$11,975.00**	**$127,271.41**	**$169,430.61**	**$175,472.99**	**$24,117.21**

[1] Includes $77,556.46 reimbursement from State on account of teachers' pensions.

TABLE III. — *Commercial Revenue.*

CITIES.	Population of 1925	A	B. SPECIAL ASSESSMENTS							C	D
			FOR EXPENSES					FOR OUTLAYS			
		TOTAL RECEIPTS	Street Sprinkling	Moth Extermination	Sewers	Sidewalks and Curbing	All Other	Sewers	Sidewalks and Curbing	All Other	Minor Privileges	Departmental [1]
BOSTON	779,620	$11,930,663.68	–	$5,944.53	$67,417.32	$38,518.78	$400,121.19	–	–	–	$45,715.00	$2,010,409.48
WORCESTER	190,757	1,882,691.51	$100,933.24	1,613.09	–	–	–	$34,835.52	$12,461.54	$17,595.43	400.00	702,930.55
SPRINGFIELD	142,065	1,462,913.71	41,609.52	–	–	–	–	44,486.50	47,790.94	89,608.72	25.00	465,951.17
FALL RIVER	128,993	833,401.26	–	–	–	–	–	–	36,527.59	–	300.00	228,077.96
CAMBRIDGE	119,669	1,059,376.94	29.84	113.76	–	–	–	2,347.90	9,705.31	–	1,313.00	300,775.99
NEW BEDFORD	119,539	936,595.03	–	–	270.00	–	–	50,332.46	15,145.02	20,787.39	–	280,045.05
LOWELL	110,296	718,965.64	25,387.46	3,656.45	8,126.17	8,119.24	–	–	–	–	100.00	206,780.52
LYNN	103,081	790,448.90	–	–	7,381.42	27,870.85	–	–	–	–	–	214,231.61
SOMERVILLE	99,032	577,262.89	46,372.98	–	–	–	–	3,266.05	4,583.35	20,133.16	–	168,938.18
LAWRENCE	93,527	509,157.89	4,780.78	258.46	13,201.62	18,115.63	–	–	–	–	–	111,695.27
BROCKTON	65,343	661,807.24	–	1,983.49	–	–	19,439.56	10,499.35	12,156.16	–	–	275,269.45
HOLYOKE	60,335	1,714,878.65	–	–	3,801.44	7,467.61	–	–	–	–	13.25	101,593.98
QUINCY	60,055	614,054.27	16,495.19	1,612.61	16,475.50	3,549.10	15,539.40	–	–	–	–	[2]163,071.07
NEWTON	53,003	573,427.54	9,183.18	6,612.52	–	–	31,039.46	52,522.31	20,510.50	–	–	108,380.44
MALDEN	51,789	423,122.90	31,686.50	–	9,386.13	–	–	–	15,056.51	8,428.89	–	[3]113,654.12
HAVERHILL	49,232	422,226.57	12,624.95	564.01	3,889.18	1,704.20	–	–	–	–	200.00	167,548.22
MEDFORD	47,627	286,551.39	–	–	5,506.97	2,381.56	10,378.47	5,466.12	1,796.40	–	–	63,155.32
CHELSEA	47,247	327,986.11	16,108.53	–	–	6,539.82	–	293.08	–	–	505.00	88,188.48
PITTSFIELD	46,877	312,353.02	20,746.51	–	3,760.60	5,828.86	43,616.47	–	–	–	–	63,520.23
FITCHBURG	43,609	406,872.69	–	577.00	–	–	–	8,826.46	5,123.72	3,344.12	10.00	179,986.71
SALEM	42,821	375,197.69	9,620.24	32.64	–	–	–	2,131.61	948.15	–	2,050.50	125,989.02
EVERETT	42,072	308,260.17	–	–	2,087.31	19,758.30	–	–	–	–	–	69,874.41
CHICOPEE	41,882	624,167.48	2,901.64	–	–	–	–	26,008.20	14,447.95	–	–	55,524.50
TAUNTON	39,255	795,258.13	–	1,780.90	6,684.15	669.14	–	–	–	–	300.00	90,991.69
WALTHAM	34,746	216,485.14	–	764.34	1,601.73	–	1,443.43	–	1,031.52	–	–	58,417.73
REVERE	33,261	211,806.71	–	–	13,056.46	6,744.56	6,846.24	–	–	–	250.00	54,428.61
NORTHAMPTON	24,145	235,121.15	2,023.40	–	–	–	–	4,997.50	4,308.29	–	–	49,266.36
GLOUCESTER	23,375	208,748.29	–	257.25	–	–	–	–	–	–	–	47,016.07
NORTH ADAMS	22,717	128,875.65	–	–	–	–	–	–	4,009.82	1,381.54	–	27,577.24
BEVERLY	22,685	184,004.77	–	215.39	2,924.21	–	–	1,980.00	1,597.77	–	–	62,440.74
LEOMINSTER	22,120	119,895.36	–	398.45	–	–	–	264.39	–	–	–	39,255.46
ATTLEBORO	20,623	173,309.51	–	105.85	639.37	–	738.73	47.08	2,965.99	–	–	41,408.12
MELROSE	20,165	196,195.09	1,813.47	36.80	4,987.94	–	3,765.61	–	11,533.10	–	–	45,684.28
PEABODY	19,870	566,911.36	–	–	–	–	–	4,368.25	–	–	–	72,378.17
WESTFIELD	19,342	466,170.05	1,989.46	–	995.00	–	–	–	1,234.90	–	–	29,183.75
GARDNER	18,730	150,005.27	3,484.66	–	9,611.00	–	–	–	–	–	–	41,538.03
WOBURN	18,370	205,027.95	–	.90	–	406.00	–	–	–	–	50.00	58,314.67
MARLBOROUGH	16,236	125,937.51	–	1,345.40	–	5,190.02	–	–	–	–	–	37,367.01
NEWBURYPORT	15,656	139,851.09	5,061.91	862.43	–	–	–	–	–	–	–	39,507.25
39 Cities	**2,909,767**	**$31,875,986.20**	**$352,853.46**	**$28,736.27**	**$181,803.52**	**$152,863.67**	**$532,928.56**	**$252,672.78**	**$222,934.53**	**$161,279.25**	**$51,231.75**	**$7,060,366.91**

[1] Detail of Departmental, except Unclassified, is shown in Table IV, pp. 34–42. [2] Includes $5 from administration of trust funds. [3] Includes $25 from administration of trust funds.

TABLE III. — *Commercial Revenue* — Concluded.

CITIES.	E. PUBLIC SERVICE ENTERPRISES					F. CEMETERIES				G. INTEREST	
	ELECTRIC LIGHT		WATER								
	Rates	Miscellaneous	Rates	Miscellaneous	All Other	Sale of Lots and Graves	Care of Lots and Graves	Care of Endowed Lots (Interest on Funds)	Miscellaneous	On Sinking Funds	All Other [1]
BOSTON	–	–	$3,747,948.60	$181,044.58	$2,473,919.74	$23,983.50	$24,250.15	$13,174.64	–	$1,582,626.54	$1,315,589.63
WORCESTER	–	–	653,142.57	5,494.88	–	16,666.00	24,388.61	15,291.72	$1,110.25	158,416.79	137,411.32
SPRINGFIELD	–	–	544,989.47	104,712.47	–	–	–	–	–	28,561.89	95,178.03
FALL RIVER	–	–	369,511.62	10,161.65	425.76	6,340.94	15,600.90	10,645.51	–	109,573.18	46,236.15
CAMBRIDGE	–	–	447,527.97	40,650.08	–	21,516.39	16,968.02	6,612.09	–	144,190.36	67,626.23
NEW BEDFORD	–	–	373,229.25	4,373.83	5,268.86	10,150.00	18,491.72	12,975.89	–	88,888.51	56,637.05
LOWELL	–	–	356,424.05	14,730.93	80.90	5,156.00	15,275.20	12,254.00	1,191.09	10,245.41	51,438.22
LYNN	–	–	391,508.23	15,647.51	–	16,378.34	14,980.89	14,627.61	6,360.02	37,505.09	43,957.33
SOMERVILLE	–	–	285,960.38	19,747.66	–	–	–	–	–	–	28,261.13
LAWRENCE	–	–	258,982.34	17,929.31	–	6,825.00	11,161.47	9,963.86	–	9,674.64	46,569.51
BROCKTON	–	–	243,688.33	4,497.76	–	7,495.00	7,700.95	1,084.85	153.50	23,184.80	54,654.04
HOLYOKE	[2]$1,165,255.20	[3]$116,848.80	184,099.88	40,248.39	–	–	–	–	–	9,915.51	85,634.59
QUINCY	–	–	252,092.20	31,169.21	4.18	9,355.00	10,470.03	3,392.34	–	–	90,828.44
NEWTON	–	–	220,406.91	23,732.53	–	–	–	31.24	–	57,178.54	43,829.91
MALDEN	–	–	139,714.32	7,760.69	–	7,377.00	6,257.60	8,316.86	243.50	24,982.33	50,258.45
HAVERHILL	–	–	172,755.71	2,646.01	–	–	5.00	66.00	15.00	17,252.96	42,955.33
MEDFORD	–	–	126,545.54	20.80	–	13,584.45	4,100.92	2,593.53	730.57	[4]10,152.17	40,138.57
CHELSEA	–	–	146,239.18	4,057.28	–	–	–	–	–	33,966.00	32,088.74
PITTSFIELD	–	–	140,903.27	14,958.33	368.40	–	–	–	–	–	18,650.35
FITCHBURG	–	–	143,219.79	8,292.28	–	3,423.30	6,405.94	3,467.85	59.94	2,500.97	41,634.61
SALEM	–	–	189,386.92	1,672.88	448.86	2,390.28	3,144.32	1,158.75	–	–	36,223.52
EVERETT	–	–	163,932.89	3,913.03	–	9,992.35	3,975.39	2,743.94	–	13,747.82	18,234.73
CHICOPEE	299,627.98	24,360.71	154,060.59	20,361.98	–	1,000.00	1,797.62	1,674.06	10.60	–	22,391.65
TAUNTON	502,976.66	12,174.21	111,728.27	2,441.07	–	1,846.00	6,186.50	3,229.97	62.00	32,158.28	22,029.29
WALTHAM	–	–	109,137.13	926.36	124.90	4,995.00	5,323.00	5,290.44	2,287.76	2,597.31	22,544.49
REVERE	–	–	92,358.10	9,087.43	–	–	–	–	–	–	29,035.31
NORTHAMPTON	–	–	75,756.73	8,623.28	52,307.82	892.50	–	2,371.00	–	–	34,574.27
GLOUCESTER	–	–	141,132.59	2,710.90	–	1,000.00	–	105.62	8.00	–	16,517.86
NORTH ADAMS	–	–	81,480.89	1,739.38	728.95	1,716.25	4,319.26	972.52	–	–	4,949.80
BEVERLY	–	–	77,523.65	2,132.02	–	2,475.60	3,742.86	2,598.77	–	–	26,373.76
LEOMINSTER	–	–	67,650.75	992.26	678.58	448.80	2,895.69	220.99	492.75	4,133.93	2,463.31
ATTLEBORO	–	–	81,377.33	5,323.48	2,558.29	–	–	–	–	6,992.51	31,152.76
MELROSE	–	–	59,890.09	8,662.31	34.10	3,071.00	5,565.14	3,406.62	605.50	17,753.31	29,385.82
PEABODY	252,765.27	4,077.27	212,946.28	4,506.46	1,011.55	860.20	2,006.40	1,550.33	894.70	–	9,546.48
WESTFIELD	[5]358,969.63	–	59,104.53	2,029.51	–	–	–	–	–	–	12,663.27
GARDNER	–	–	79,482.13	2,071.61	–	606.00	2,793.87	1,969.01	54.50	–	8,394.46
WOBURN	–	–	113,918.04	2,311.22	–	2,375.00	4,458.86	3,514.59	94.00	–	19,584.67
MARLBOROUGH	–	–	59,158.64	869.89	–	575.00	–	775.61	–	6,309.96	14,345.98
NEWBURYPORT	–	–	71,408.07	410.88	–	50.00	33.50	–	–	4,173.37	18,343.68
39 Cities	**$2,579,594.74**	**$157,460.99**	**$11,200,323.23**	**$632,662.13**	**$2,537,960.89**	**$182,544.90**	**$222,299.81**	**$146,080.21**	**$14,373.68**	**$2,436,682.18**	**$2,768,332.74**

[1] For detail see Table V, p. 43.
[2] Includes $401,314.34 from gas.
[3] Includes $75,193.33 from gas.
[4] Includes $1,400.78 applied to payment of interest on water loans.
[5] Includes gas, amount not specified.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III).*

1. General Government.

CITIES.	Population of 1925	A TOTAL RECEIPTS	B Legislative	C Executive	D. FINANCIAL Treasurer and Collector	D. FINANCIAL All Other	E. OTHER GENERAL DEPARTMENTS City Clerk	E. OTHER GENERAL DEPARTMENTS All Other	F Municipal Buildings
BOSTON	779,620	$70,758.53	–	–	$49,624.09	$662.75	$18,306.75	$1,040.60	$1,124.34
WORCESTER	190,757	21,836.68	–	–	13,190.68	58.00	6,508.80	1,975.01	104.19
SPRINGFIELD	142,065	35,782.95	–	$40.00	9,602.42	731.20	6,022.85	4,368.28	15,018.20
FALL RIVER	128,993	4,878.30	–	–	2,347.96	4.00	2,282.05	–	244.29
CAMBRIDGE	119,669	8,621.42	–	–	5,869.87	–	2,566.60	6.00	178.95
NEW BEDFORD	119,539	10,488.85	–	–	6,166.69	46.75	4,106.64	168.77	–
LOWELL	110,296	6,186.84	–	–	3,469.35	26.00	2,691.49	–	–
LYNN	103,081	7,557.74	–	–	6,315.45	–	1,180.61	61.68	–
SOMERVILLE	99,032	8,741.58	–	–	5,954.57	1.50	1,909.06	876.45	–
LAWRENCE	93,527	7,265.71	–	–	5,982.40	65.00	1,082.91	–	135.40
BROCKTON	65,343	7,244.68	–	–	5,969.13	1.80	1,269.95	3.80	–
HOLYOKE	60,335	3,443.32	–	–	–	–	1,221.89	18.93	2,202.50
QUINCY	60,055	4,995.44	–	–	4,224.69	–	770.75	–	–
NEWTON	53,003	6,186.32	–	–	4,465.48	–	1,420.10	300.74	–
MALDEN	51,789	4,611.40	–	–	3,705.90	–	655.50	250.00	–
HAVERHILL	49,232	7,211.39	–	–	3,341.79	–	1,332.10	164.50	2,373.00
MEDFORD	47,627	9,277.20	–	23.17	6,495.96	–	1,153.65	1,604.42	–
CHELSEA	47,247	4,722.14	–	–	3,848.15	4.49	789.50	–	80.00
PITTSFIELD	46.877	1,521.14	–	–	527.44	–	981.70	–	12.00
FITCHBURG	43,609	5,152.07	–	–	1,107.10	–	1,806.85	222.37	2,015.75
SALEM	42,821	1,785.65	–	–	1,533.45	–	252.20	–	–
EVERETT	42,072	3,505.99	–	–	2,504.01	–	959.65	36.00	6.33
CHICOPEE	41,882	3,800.78	–	–	2,286.50	–	47.75	154.48	1,312.05
TAUNTON	39,255	1,601.28	–	–	544.16	–	985.37	71.75	–
WALTHAM	34,746	2,934.37	–	–	1,989.95	–	819.99	120.50	3.93
REVERE	33,261	6,573.02	–	–	5,784.81	–	568.95	41.00	178.26
NORTHAMPTON	24,145	436.58	–	–	203.53	–	233.05	–	–
GLOUCESTER	23,375	4,248.95	–	–	1,974.70	6.25	226.00	–	2,042.00
NORTH ADAMS	22,717	1,524.39	–	–	1,011.25	6.00	497.64	4.00	5.50
BEVERLY	22,685	504.55	–	–	2.80	–	78.75	–	423.00
LEOMINSTER	22,120	2,403.63	$12.50	–	31.33	–	265.50	6.00	2,088.30
ATTLEBORO	20,623	966.45	–	–	[1] 915.45	–	–	51.00	–
MELROSE	20,165	8,591.11	–	–	1,379.62	–	240.54	89.25	6,881.70
PEABODY	19,870	1,244.39	–	–	718.82	–	154.78	–	370.79
WESTFIELD	19,342	801.24	–	3.75	261.60	2.35	533.54	–	–
GARDNER	18,730	3,368.03	16.50	–	623.44	–	719.49	–	2,008.60
WOBURN	18,370	1,503.60	–	–	1,060.15	–	428.45	–	15.00
MARLBOROUGH	16.236	516.89	–	–	280.93	1.75	219.01	15.20	–
NEWBURYPORT	15,656	2,216.27	24.25	–	495.85	.15	174.22	2.80	1,519.00
39 Cities	**2,909,767**	**$285,010.87**	**$53.25**	**$66.92**	**$165,811.47**	**$1,617.99**	**$65,464.63**	**$11,653.53**	**$40,343.08**

[1] Includes city clerk's fees.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III)* — Continued.

2. Protection of Persons and Property.

CITIES.	Population of 1925	A TOTAL RECEIPTS	B Police Department	C Fire Department	D Inspection	E. FORESTRY		F Other Protection of Persons and Property
						Insect Pest Extermination	Planting and Trimming Trees	
BOSTON	779,620	$102,452.70	$5,487.17	$3,795.57	$93,129.96	–	–	$40.00
WORCESTER	190,757	27,518.28	21,054.04	2,219.63	2,382.96	$210.00	$1,051.65	600.00
SPRINGFIELD	142,065	8,831.53	5,410.14	711.06	2,710.33	–	–	–
FALL RIVER	128,993	5,379.69	1,121.68	971.40	921.07	2,365.54	–	–
CAMBRIDGE	119,669	11,938.67	8,919.75	1,850.00	975.03	4.50	189.39	–
NEW BEDFORD	119,539	5,834.26	50.27	543.83	5,096.16	–	–	144.00
LOWELL	110,296	5,663.34	3,014.60	557.50	1,988.69	–	102.55	–
LYNN	103,081	4,393.97	893.63	53.40	1,646.94	–	–	1,800.00
SOMERVILLE	99,032	3,467.29	1,922.26	740.00	701.63	–	–	103.40
LAWRENCE	93,527	4,554.88	3,200.00	332.40	1,022.48	–	–	–
BROCKTON	65,343	2,871.79	19.14	141.57	744.61	392.89	1,573.58	–
HOLYOKE	60,335	1,356.92	–	502.00	759.46	–	95.46	–
QUINCY	60,055	834.34	96.80	125.00	600.54	10.00	–	2.00
NEWTON	53,003	7,021.16	1,703.30	313.64	346.85	–	4,657.37	–
MALDEN	51,789	2,162.13	958.11	532.85	671.17	–	–	–
HAVERHILL	49,232	2,267.54	366.50	234.66	684.26	169.72	338.03	474.37
MEDFORD	47,627	622.40	50.00	87.00	475.90	–	9.50	–
CHELSEA	47,247	1,068.81	85.00	29.10	782.96	–	–	171.75
PITTSFIELD	46,877	986.56	29.45	–	[1]553.61	–	[2]18.50	385.00
FITCHBURG	43,609	4,114.24	2,447.95	149.90	535.09	43.40	378.40	559.50
SALEM	42,821	7,634.38	5,987.30	147.74	547.69	1.65	75.00	875.00
EVERETT	42,072	451.52	40.61	54.19	356.72	–	–	–
CHICOPEE	41,882	824.53	312.30	22.50	489.73	–	–	–
TAUNTON	39,255	2,729.73	199.19	129.00	562.79	13.75	–	1,825.00
WALTHAM	34,746	3,003.96	1,683.75	10.00	338.78	64.73	906.70	–
REVERE	33,261	1,078.98	29.63	6.92	176.33	–	13.10	853.00
NORTHAMPTON	24,145	331.83	124.80	11.00	196.03	–	–	–
GLOUCESTER	23,375	3,235.22	3,001.07	–	232.15	–	–	2.00
NORTH ADAMS	22,717	372.14	–	2.00	370.14	–	–	–
BEVERLY	22,685	1,623.37	1,192.69	125.00	300.68	5.00	–	–
LEOMINSTER	22,120	1,944.40	29.05	426.88	179.02	223.70	1,085.75	–
ATTLEBORO	20,623	180.27	–	35.00	124.27	–	–	21.00
MELROSE	20,165	248.54	25.00	65.55	153.99	–	4.00	–
PEABODY	19,870	1,145.34	135.60	233.90	426.83	29.01	–	320.00
WESTFIELD	19,342	231.79	15.15	20.00	186.64	–	–	10.00
GARDNER	18,730	335.11	–	147.60	187.51	–	–	–
WOBURN	18,370	526.89	127.35	26.50	250.19	122.85	–	–
MARLBOROUGH	16,236	2,342.30	921.73	867.78	291.29	219.00	42.50	–
NEWBURYPORT	15,656	4,089.83	2,053.62	1,170.97	326.05	417.44	116.75	5.00
39 Cities	**2,909,767**	**$235,670.63**	**$72,708.63**	**$17,393.04**	**$122,426.53**	**$4,293.18**	**$10,658.23**	**$8,191.02**

[1] Includes inspection of oil and petroleum.

[2] Forest fires.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III)* — Continued.

3. Health and Sanitation.

Cities.	Population of 1925	A	B. Health			C. Sanitation			D
		Total Receipts	Quarantine and Contagious Disease Hospitals	Tuberculosis	Miscellaneous	Sewers	Refuse and Garbage Disposal	Street Cleaning	Other Health and Sanitation
Boston	779,620	$233,043.57	$4,606.98	$95,403.05	$3,578.00	$17,126.67	$107,675.27	$1,351.75	$3,301.85
Worcester	190,757	110,540.54	32,505.85	15,972.18	173.30	5,390.48	55,095.39	–	1,403.34
Springfield	142,065	37,870.32	6,527.35	6,527.35	–	22,277.45	12.00	–	2,526.17
Fall River	128,993	18,822.69	2,199.00	13,124.33	1,184.21	–	–	–	2,315.15
Cambridge	119,669	43,588.54	11,517.25	19,350.21	155.00	274.30	12,291.78	–	–
New Bedford	119,539	66,555.76	775.44	25,490.74	72.39	34,432.39	3,594.41	–	2,190.39
Lowell	110,296	17,047.01	2,119.59	10,054.34	–	26.30	4,062.00	–	784.78
Lynn	103,081	21,194.87	3,600.96	10,272.18	121.80	59.67	7,140.26	–	–
Somerville	99,032	15,354.62	[1] 9,514.68	–	2,044.00	–	3,795.94	–	–
Lawrence	93,527	10,157.38	774.07	7,369.35	5.00	1,701.46	307.50	–	–
Brockton	65,343	157,412.14	606.82	10,402.06	–	116,142.96	29,953.74	–	306.56
Holyoke	60,335	23,410.42	3,067.29	9,045.55	8,582.97	1,770.83	242.41	–	701.37
Quincy	60,055	35,555.73	588.10	5,543.21	–	24,420.77	5,003.65	–	–
Newton	53,003	2,749.54	2,637.61	43.93	68.00	–	–	–	–
Malden	51,789	20,633.43	15,733.90	182.65	152.84	3,892.04	672.00	–	–
Haverhill	49,232	12,682.16	4,107.31	8,182.56	234.12	158.17	–	–	–
Medford	47,627	4,274.08	521.00	–	32.00	102.56	3,618.52	–	–
Chelsea	47,247	1,276.35	671.00	604.35	1.00	–	–	–	–
Pittsfield	46,877	13,282.30	1,396.66	768.71	–	11,116.93	–	–	–
Fitchburg	43,609	14,464.93	1,732.09	2,317.14	349.70	9,352.00	714.00	–	–
Salem	42,821	39,434.39	4,593.23	2,617.99	1.65	31,804.85	416.67	–	–
Everett	42,072	1,655.02	524.74	91.97	181.55	856.76	–	–	–
Chicopee	41,882	3,429.01	–	3,155.98	20.20	252.83	–	–	–
Taunton	39,255	24,590.96	–	3,727.88	–	17,091.94	3,641.72	–	129.42
Waltham	34,746	10,290.08	289.75	199.71	–	7,238.50	2,562.12	–	–
Revere	33,261	11,830.92	–	75.21	–	11,583.21	172.50	–	–
Northampton	24,145	4,040.10	603.00	2,363.50	–	1,073.60	–	–	–
Gloucester	23,375	2,417.61	–	2,203.55	43.20	166.86	–	4.00	–
North Adams	22,717	1,390.41	4.35	501.43	–	884.63	–	–	–
Beverly	22,685	3,556.21	1,711.33	1,584.28	210.60	25.00	25.00	–	–
Leominster	22,120	1,835.18	408.50	286.89	5.65	1,134.14	–	–	–
Attleboro	20,623	4,568.65	1,227.20	3,341.45	–	–	–	–	–
Melrose	20,165	13,934.25	835.93	33.71	64.50	12,386.61	613.50	–	–
Peabody	19,870	36,314.00	1,355.40	1,813.55	37.30	33,107.75	–	–	–
Westfield	19,342	1,270.95	25.00	677.28	481.25	87.42	–	–	–
Gardner	18,730	10,855.41	47.25	–	441.71	10,366.45	–	–	–
Woburn	18,370	25,989.20	–	–	–	25,989.20	–	–	–
Marlborough	16,236	13,525.01	101.50	178.50	15.00	13,230.01	–	–	–
Newburyport	15,656	2,738.63	–	1,255.70	.40	112.68	1,369.85	–	–
39 Cities	**2,909,767**	**$1,073,582.37**	**$116,930.13**	**$264,762.47**	**$18,257.34**	**$415,637.42**	**$242,980.23**	**$1,355.75**	**$13,659.03**

[1] Includes tuberculosis.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III)* — Continued.

4. Highways.

CITIES.	Population of 1925	A TOTAL RECEIPTS	B General	C Sidewalks and Curbing	D Snow and Ice Removal	E Sprinkling	F Lighting	G Miscellaneous
BOSTON	779,620	$46,830.36	$43,863.47	–	–	–	$2,966.89	–
WORCESTER	190,757	64,946.69	62,359.62	–	–	$2,058.07	529.00	–
SPRINGFIELD	142,065	37,244.36	23,441.37	$8,973.91	$580.46	4,248.62	–	–
FALL RIVER	128,993	38,204.39	38,021.87	–	103.00	–	79.52	–
CAMBRIDGE	119,669	1,635.91	1,620.91	–	–	–	15.00	–
NEW BEDFORD	119,539	23,526.08	21,526.08	–	–	–	2,000.00	–
LOWELL	110,296	508.23	483.23	25.00	–	–	–	–
LYNN	103,081	3,157.36	3,157.36	–	–	–	–	–
SOMERVILLE	99,032	23,752.35	23,433.86	64.45	–	59.04	–	$195.00
LAWRENCE	93,527	2,750.08	2,750.08	–	–	–	–	–
BROCKTON	65,343	1,737.86	740.19	997.67	–	–	–	–
HOLYOKE	60,335	3,354.72	1,854.29	361.28	1,000.00	139.15	–	–
QUINCY	60,055	2,431.46	2,005.71	–	–	425.75	–	–
NEWTON	53,003	19,629.38	19,629.38	–	–	–	–	–
MALDEN	51,789	9,421.61	9,421.61	–	–	–	–	–
HAVERHILL	49,232	1,778.13	661.17	1,016.96	–	100.00	–	–
MEDFORD	47,627	50.94	50.94	–	–	–	–	–
CHELSEA	47,247	5,952.66	5,952.66	–	–	–	–	–
PITTSFIELD	46,877	2,119.33	1,449.19	151.68	66.30	452.16	–	–
FITCHBURG	43,609	5,171.28	5,171.28	–	–	–	–	–
SALEM	42,821	1,331.00	1,331.00	–	–	–	–	–
EVERETT	42,072	2,050.21	314.31	1,735.90	–	–	–	–
CHICOPEE	41,882	10,693.03	1,931.73	–	8,761.30	–	–	–
TAUNTON	39,255	135.68	135.68	–	–	–	–	–
WALTHAM	34,746	1,924.08	1,924.08	–	–	–	–	–
REVERE	33,261	193.50	193.50	–	–	–	–	–
NORTHAMPTON	24,145	647.93	647.93	–	–	–	–	–
GLOUCESTER	23,375	3,441.39	3,406.39	–	–	–	–	35.00
NORTH ADAMS	22,717	890.87	837.07	53.80	–	–	–	–
BEVERLY	22,685	18.40	–	18.40	–	–	–	–
LEOMINSTER	22,120	2,696.56	2,421.56	–	–	–	–	275.00
ATTLEBORO	20,623	3,130.30	3,130.30	–	–	–	–	–
MELROSE	20,165	560.67	533.59	–	–	–	–	27.08
PEABODY	19,870	64.01	–	–	–	–	–	64.01
WESTFIELD	19,342	619.64	103.65	2.00	513.99	–	–	–
GARDNER	18,730	223.68	223.68	–	–	–	–	–
WOBURN	18,370	93.00	93.00	–	–	–	–	–
MARLBOROUGH	16,236	812.95	812.95	–	–	–	–	–
NEWBURYPORT	15,656	1,603.08	1,391.08	–	149.00	–	63.00	–
39 Cities	**2,909,767**	**$325,333.16**	**$287,025.77**	**$13,401.05**	**$11,174.05**	**$7,482.79**	**$5,653.41**	**$596.09**

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III)* — Continued.

5. Charities.

CITIES.	Population of 1925	A	B. ALMSHOUSE		C. REIMBURSEMENTS FOR RELIEF GIVEN FROM —			D. REIMBURSEMENTS FOR MOTHERS' AID FROM —		E	F
		TOTAL RECEIPTS	Sale of Produce and Stock	Board, etc.	Individuals	Cities and Towns	State	Cities and Towns	State	Municipal General Hospitals	Miscellaneous
BOSTON	779,620	$684,498.01	–	$9,166.86	$2,012.82	$26,666.05	$117,120.12	$11,690.44	$301,529.70	$210,052.28	[1]$6,259.74
WORCESTER	190,757	261,113.29	$1,279.69	2,836.34	286.00	7,590.13	38,456.24	1,387.05	19,692.67	189,585.17	–
SPRINGFIELD	142,065	87,743.49	896.83	30,529.53	1,205.59	9,704.33	22,744.67	853.46	21,809.08	–	–
FALL RIVER	128,993	50,542.06	–	3,909.60	14.00	4,944.65	18,121.28	524.44	12,723.44	10,299.15	5.50
CAMBRIDGE	119,669	128,501.06	1,732.96	1,945.07	58.86	5,983.55	19,966.93	2,614.97	47,871.76	48,326 96	–
NEW BEDFORD	119,539	60,664.74	2,676.44	–	3,094.88	8,073.63	18,122.70	1,022.42	27,674.67	–	–
LOWELL	110,296	49,251.72	50.00	2,300.54	–	2,371.73	10,679.69	7,983.71	25,866.05	–	–
LYNN	103,081	69,368.96	2,754.24	1,156.70	2,294.45	7,419.14	35,743.00	1,299.16	18,702.27	–	–
SOMERVILLE	99,032	43,974.33	2,632.46	4,187.22	70.00	3,584.35	13,685.01	1,528.76	18,286.53	–	–
LAWRENCE	93,527	29,916.91	50.00	6,518.32	33.00	1,708.40	6,120.61	370.23	15,116.35	–	–
BROCKTON	65,343	46,358.60	12,118.68	4,565.51	1,678.84	6,987.79	8,506.43	628.37	11,872.98	–	–
HOLYOKE	60,335	28,948.75	616.04	3,505.50	805.25	1,765.54	16,023.56	–	6,232.86	–	–
QUINCY	60,055	77,360.53	23.60	563.17	–	632.78	896.49	–	6,362.97	68,881.52	–
NEWTON	53,003	14,951.20	288.55	860.80	481.87	1,127.64	1,031.45	1,001.06	10,159.83	–	–
MALDEN	51,789	40,777.54	696.13	1,447.58	354.05	7,696.80	11,369.55	2,599.70	16,613.73	–	–
HAVERHILL	49,232	101,060.27	5,133.29	3,435.20	352.50	1,713.81	5,969.10	2,610.06	16,672.32	65,173.99	–
MEDFORD	47,627	20,973.62	590.45	929.14	192.00	210.00	2.634.57	2,871.17	13,546.29	–	–
CHELSEA	47,247	43,729.42	–	–	–	4,036.17	21,411.34	2,627.21	15,654.70	–	–
PITTSFIELD	46,877	12,064.45	740.74	2,304.68	35.00	1,315.32	4,087.94	880.79	2,699.98	–	–
FITCHBURG	43,609	116,644.25	133.67	4,127.50	573.35	2,197.21	21,478.14	144.00	8,923.21	79,061.97	5.20
SALEM	42,821	39,989.09	3,181.55	1,750.41	197.00	7,028.00	17,156.54	686.80	9,977.74	–	11.05
EVERETT	42,072	34,606.00	–	–	407.53	7,021.05	12,336.65	1,925.23	12,915.54	–	–
CHICOPEE	41,882	14,986.34	–	130.66	–	–	5,341.68	441.85	8,572.15	–	500.00
TAUNTON	39,255	18,897.24	4,163.08	1,196.22	–	1,232.09	3,632.31	115.39	8,558.15	–	–
WALTHAM	34,746	17,064.46	167.23	339.25	388.00	746.83	1,880.79	1,245.32	12,297.04	–	–
REVERE	33,261	14,227.58	–	–	136.33	1,269.95	3,677.30	[2]1,797.22	7,346.78	–	–
NORTHAMPTON	24,145	9,209.27	165.78	2,386.89	–	325.50	3,039.09	–	3,292.01	–	–
GLOUCESTER	23,375	12,325.36	–	2,025.00	141.12	2,123.65	3,243.49	16.00	4,338.10	–	438.00
NORTH ADAMS	22,717	6,690.48	2,166.24	–	–	982.25	2,471.49	–	1,070.50	–	–
BEVERLY	22,685	29,859.86	–	1,614.00	64.70	7,697.05	11,282.29	3,838.66	5,363 16	–	–
LEOMINSTER	22,120	11,056.69	4,321.27	402.90	353.75	550.98	3,166.01	365.40	1,896.38	–	–
ATTLEBORO	20,623	9,909.90	33.30	17.00	11.47	500.60	3,320.60	959.25	5,067.68	–	–
MELROSE	20,165	4,672.08	–	–	134.00	1,542.21	1,254.44	–	1,741.43	–	–
PEABODY	19,870	15,537.10	3,388.80	878.64	–	1,993.15	3,296.41	674.46	5,245.64	–	60.00
WESTFIELD	19,342	5,326.23	581.67	350.50	35.33	719.83	557.33	–	3,070.82	–	10.75
GARDNER	18,730	7,221.32	1,937.88	881.10	68.85	215.75	130.00	1,074.28	2,913.46	–	–
WOBURN	18,370	8,999.03	412.69	–	–	636.90	2,659.36	[3]2,408.26	2,881.82	–	–
MARLBOROUGH	16,236	4,546.10	–	1,140.91	30.00	1,001.93	627.26	[4]541.51	1,204.49	–	–
NEWBURYPORT	15,656	10,058.13	669.83	1,956.99	594.81	519.25	3,841.92	312.00	2,163.33	–	–
39 Cities	2,909,767	$2,243,625.46	$53,603.09	$99,359.73	$16,105.35	$141,835.99	$477,083.78	$59,038.63	$717,927.61	$671,381.04	$7,290.24

[1] Children's Institutions Department, $5,089.61, and Administration Building, $1,170.13.
[2] Includes $78 from individuals.
[3] Includes $8 from individuals.
[4] Includes $15 from individuals.

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III)* — Con.

6. Soldiers' Benefits.

CITIES.	Population of 1925	A TOTAL RECEIPTS	B State Aid	C Military Aid	D Soldiers' Burials	E Soldiers' Relief
BOSTON	779,620	$61,580.25	$40,290.00	$19,889.25	$1,401.00	–
WORCESTER	190,757	12,578.25	10,058.00	2,460.25	60.00	–
SPRINGFIELD	142,065	8,401.00	6,646.00	1,576.50	178.50	–
FALL RIVER	128,993	6,563.85	3,424.00	2,961.75	163.10	$15.00
CAMBRIDGE	119,669	10,378.67	5,674.00	2,770.75	1,933.92	–
NEW BEDFORD	119,539	7,381.20	5,526.00	1,369.50	385.20	100.50
LOWELL	110,296	8,508.50	5,554.00	2,669.50	120.00	165.00
LYNN	103,081	15,869.63	12,870.00	2,392.75	606.88	–
SOMERVILLE	99,032	8,861.17	7,297.00	1,452.50	111.67	–
LAWRENCE	93,527	3,162.50	2,114.00	1,048.50	–	–
BROCKTON	65,343	9,101.50	6,631.00	1,940.50	530.00	–
HOLYOKE	60,335	1,317.00	1,212.00	45.00	60.00	–
QUINCY	60,055	2,561.25	2,348.00	178.25	35.00	–
NEWTON	53,003	2,400.00	1,974.00	426.00	–	–
MALDEN	51,789	5,701.50	4,816.00	885.50	–	–
HAVERHILL	49,232	5,867.34	5,206.00	316.00	120.00	225.34
MEDFORD	47,627	2,728.50	2,666.00	62.50	–	–
CHELSEA	47,247	2,711.00	1,824.00	504.00	383.00	–
PITTSFIELD	46,877	2,604.00	2,372.00	195.00	37.00	–
FITCHBURG	43,609	2,634.25	1,896.00	664.25	74.00	–
SALEM	42,821	6,829.00	5,934.00	692.50	202.50	–
EVERETT	42,072	3,024.50	2,306.00	538.50	180.00	–
CHICOPEE	41,882	634.50	282.00	352.50	–	–
TAUNTON	39,255	3,325.00	2,960.00	305.00	60.00	–
WALTHAM	34,746	2,668.75	1,996.00	288.50	384.25	–
REVERE	33,261	3,084.00	1,854.00	385.00	460.00	385.00
NORTHAMPTON	24,145	1,470.00	1,290.00	–	180.00	–
GLOUCESTER	23,375	5,070.00	3,287.00	1,783.00	–	–
NORTH ADAMS	22,717	1,448.25	1,104.00	284.25	60.00	–
BEVERLY	22,685	4,812.50	4,398.00	330.00	9.50	75.00
LEOMINSTER	22,120	1,765.50	1,530.00	225.50	–	10.00
ATTLEBORO	20,623	1,226.00	1,184.00	42.00	–	–
MELROSE	20,165	2,229.00	1,838.00	291.00	60.00	40.00
PEABODY	19,870	2,263.75	1,842.00	421.75	–	–
WESTFIELD	19,342	2,899.00	2,676.00	163.00	60.00	–
GARDNER	18,730	1,089.00	924.00	165.00	–	–
WOBURN	18,370	1,454.00	964.00	490.00	–	–
MARLBOROUGH	16,236	3,547.03	2,500.00	745.00	218.00	84.03
NEWBURYPORT	15,656	4,957.00	4,506.00	157.50	293.50	–
39 Cities	**2,909,767**	**$234,708.14**	**$173,773.00**	**$51,468.25**	**$8,367.02**	**$1,099.87**

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III)* — Con.

7. Schools.

CITIES.	Population of 1925	A TOTAL RECEIPTS	B Tuition and Transportation of State Wards	C Other Tuition	D Sale of Text Books and Supplies	E Miscellaneous
BOSTON	779,620	$237,927.52	$57,144.40	$115,826.63	$5,142.77	$59,813.72
WORCESTER	190,757	88,578.18	843.78	68,403.10	17,728.47	1,602.83
SPRINGFIELD	142,065	172,432.83	1,803.48	85,370.57	4,236.56	81,022.22
FALL RIVER	128,993	34,587.02	1,164.33	31,195.64	2,047.76	179.29
CAMBRIDGE	119,669	30,248.60	3,519.40	6,421.15	1,325.16	18,982.89
NEW BEDFORD	119,539	34,063.24	221.33	27,753.54	223.91	5,864.46
LOWELL	110,296	39,993.60	4,378.82	20,985.13	1,244.19	13,385.46
LYNN	103,081	31,633.82	4,034.98	16,270.47	1,032.26	10,296.11
SOMERVILLE	99,032	12,395.64	2,227.98	8,984.12	–	1,183.54
LAWRENCE	93,527	11,227.39	–	10,116.05	–	1,111.34
BROCKTON	65,343	4,485.68	1,324.35	1,533.04	1,532.68	95.61
HOLYOKE	60,335	10,844.68	355.21	9,254.34	205.41	1,029.72
QUINCY	60,055	12,862.12	1,553.59	6,708.46	292.37	4,307.70
NEWTON	53,003	25,584.77	3,533.49	20,728.97	1,163.81	158.50
MALDEN	51,789	2,719.75	1,096.15	1,376.15	–	247.45
HAVERHILL	49,232	3,957.96	230.68	2,492.20	796.28	438.80
MEDFORD	47,627	3,816.74	2,593.64	621.52	362.55	239.03
CHELSEA	47,247	5,685.48	731.81	977.76	1,578.79	2,397.12
PITTSFIELD	46,877	8,311.88	871.96	6,821.41	617.11	1.40
FITCHBURG	43,609	7,746.71	478.68	6,439.74	368.02	460.27
SALEM	42,821	2,520.21	863.65	424.53	1,136.21	95.82
EVERETT	42,072	3,300.74	1,537.72	1,118.75	430.79	213.48
CHICOPEE	41,882	1,872.68	578.02	317.04	732.24	245.38
TAUNTON	39,255	19,348.09	1,110.88	17,320.01	–	917.20
WALTHAM	34,746	1,881.85	970.90	445.74	303.69	161.52
REVERE	33,261	1,968.23	–	1,473.85	395.11	99.27
NORTHAMPTON	24,145	21,897.05	186.12	10,556.35	124.27	11,030.31
GLOUCESTER	23,375	3,351.47	346.26	2,069.66	625.85	309.70
NORTH ADAMS	22,717	3,864.06	452.52	2,900.55	197.36	313.63
BEVERLY	22,685	8,944.78	464.88	7,800.42	444.62	234.86
LEOMINSTER]	22,120	6,569.94	754.16	2,885.19	119.83	2,810.76
ATTLEBORO	20,623	5,665.24	316.12	4,780.16	415.46	153.50
MELROSE	20,165	5,026.89	2,186.15	2,598.05	36.74	205.95
PEABODY	19,870	2,151.74	987.24	609.21	–	555.29
WESTFIELD	19,342	6,785.88	391.07	5,816.90	–	577.91
GARDNER	18,730	3,862.85	199.38	3,596.80	25.92	40.75
WOBURN	18,370	11,095.94	6,569.90	4,378.66	92.21	55.17
MARLBOROUGH	16,236	4,012.92	2,847.14	445.20	255.96	464.62
NEWBURYPORT	15,656	5,402.20	232.51	3,381.94	411.60	1,376.15
39 Cities	**2,909,767**	**$898,626.37**	**$109,102.68**	**$521,199.00**	**$45,645.96**	**$222,678.73**

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III)* — Con.

8. Libraries.

Cities.	Population of 1925	A Total Receipts	B Fines, Rentals, and Sales	C Miscellaneous
Boston	779,620	$15,498.87	$14,528.43	$970.44
Worcester	190,757	5,727.77	5,669.67	58.10
Springfield	142,065	–	–	–
Fall River	128,993	1,680.78	1,680.78	–
Cambridge	119,669	1,755.12	1,755.12	–
New Bedford	119,539	1,664.56	1,664.56	–
Lowell	110,296	1,254.12	1,254.12	–
Lynn	103,081	2,537.96	2,537.96	–
Somerville	99,032	2,130.83	2,130.83	–
Lawrence	93,527	603.97	592.67	11.30
Brockton	65,343	1,137.42	1,137.42	–
Holyoke	60,335	–	–	–
Quincy	60,055	1,693.56	1,520.93	172.63
Newton	53,003	4,654.42	4,307.27	347.15
Malden	51,789	1,746.59	1,746.59	–
Haverhill	49,232	2,385.99	2,369.99	16.00
Medford	47,627	1,254.09	1,254.09	–
Chelsea	47,247	591.07	590.57	.50
Pittsfield	46,877	–	–	–
Fitchburg	43,609	645.06	635.06	10.00
Salem	42,821	1,056.99	1,056.99	–
Everett	42,072	559.85	559.85	–
Chicopee	41,882	628.04	627.19	.85
Taunton	39,255	366.97	366.97	–
Waltham	34,746	852.56	832.54	20.02
Revere	33,261	77.00	77.00	–
Northampton	24,145	1,001.36	1,001.36	–
Gloucester	23,375	–	–	–
North Adams	22,717	535.55	535.55	–
Beverly	22,685	226.67	226.67	–
Leominster	22,120	377.15	377.15	–
Attleboro	20,623	906.68	906.68	–
Melrose	20,165	962.18	962.18	–
Peabody	19,870	–	–	–
Westfield	19,342	–	–	–
Gardner	18,730	–	–	–
Woburn	18,370	370.50	370.50	–
Marlborough	16,236	–	–	–
Newburyport	15,656	641.69	229.69	412.00
39 Cities	**2,909,767**	**$55,525.37**	**$53,506.38**	**$2,018.99**

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III)* — Con.

9. Recreation.

CITIES.	Population of 1925	A TOTAL RECEIPTS	B Parks and Gardens	C Playgrounds and Gymnasia	D Bathhouses and Beaches	E Celebrations and Entertainments
BOSTON	779,620	$94,786.40	$53,225.03	$2,461.72	$39,047.15	$52.50
WORCESTER	190,757	16,877.88	6,045.78	10,832.10	–	–
SPRINGFIELD	142,065	8,734.68	5,477.39	–	3,257.29	–
FALL RIVER	128,993	375.00	375.00	–	–	–
CAMBRIDGE	119,669	3,059.32	98.85	2,121.40	839.07	–
NEW BEDFORD	119,539	5,308.12	1,279.82	–	4,028.30	–
LOWELL	110,296	7,785.05	6,997.00	–	788.05	–
LYNN	103,081	1,090.98	1,090.98	–	–	–
SOMERVILLE	99,032	1,041.05	–	–	1,041.05	–
LAWRENCE	93,527	334.00	334.00	–	–	–
BROCKTON	65,343	–	–	–	–	–
HOLYOKE	60,335	–	–	–	–	–
QUINCY	60,055	–	–	–	–	–
NEWTON	53,003	518.46	–	518.46	–	–
MALDEN	51,789	34.00	34.00	–	–	–
HAVERHILL	49,232	359.23	359.23	–	–	–
MEDFORD	47,627	1.62	1.62	–	–	–
CHELSEA	47,247	351.95	–	351.95	–	–
PITTSFIELD	46,877	1,259.10	174.00	–	1,085.10	–
FITCHBURG	43,609	2,190.71	2,190.71	–	–	–
SALEM	42,821	2,419.28	1,539.56	–	879.72	–
EVERETT	42,072	280.00	100.00	180.00	–	–
CHICOPEE	41,882	–	–	–	–	–
TAUNTON	39,255	–	–	–	–	–
WALTHAM	34,746	100.00	100.00	–	–	–
REVERE	33,261	–	–	–	–	–
NORTHAMPTON	24,145	70.00	–	70.00	–	–
GLOUCESTER	23,375	501.30	501.30	–	–	–
NORTH ADAMS	22,717	410.00	–	410.00	–	–
BEVERLY	22,685	889.85	–	91.00	798.85	–
LEOMINSTER	22,120	3.00	3.00	–	–	–
ATTLEBORO	20,623	76.00	76.00	–	–	–
MELROSE	20,165	343.64	34.00	120.39	189.25	–
PEABODY	19,870	2,701.33	–	2,701.33	–	–
WESTFIELD	19,342	–	–	–	–	–
GARDNER	18,730	5,785.59	–	20.00	5,765.59	–
WOBURN	18,370	–	–	–	–	–
MARLBOROUGH	16,236	–	–	–	–	–
NEWBURYPORT	15,656	65.00	65.00	–	–	–
39 Cities	2,909,767	**$157,752.54**	**$80,102.27**	**$19,878.35**	**$57,719.42**	**$52.50**

TABLE V. — *Interest Receipts (Detail of "All Other," Column G, Table III).*

CITIES.	A	B	C	D	E. ON TRUST AND INVESTMENT FUNDS						F
					PUBLIC TRUST FUNDS						
	TOTAL RECEIPTS	On Deposits	On Taxes	On Special Assessments	Charity	School	Library	Cemetery (for General Care)	Other	Investment Funds	Miscellaneous
BOSTON	$1,315,589.63	$152,953.44	$219,402.75	$61,523.48	$48,168.39	$29,746.70	$24,852.54	$600.00	$725,779.37	$48,812.96	$3,750.00
WORCESTER	137,411.32	19,338.98	74,494.60	5,313.18	18,205.21	677.55	5,385.55	129.68	13,003.93	862.64	–
SPRINGFIELD	95,178.03	31,759.03	54,345.71	6,656.40	1,364.11	–	–	–	1,052.78	–	–
FALL RIVER	46,236.15	13,189.65	29,991.42	179.65	–	2,625.43	250.00	–	–	–	–
CAMBRIDGE	67,626.23	14,382.62	48,007.75	2,155.32	644.33	–	1,236.21	–	1,200.00	–	–
NEW BEDFORD	56,637.05	20,191.15	18,608.49	1,107.78	–	3,051.66	13,044.25	–	–	–	633.72
LOWELL	51,438.22	9,896.25	35,219.27	79.53	1,288.84	7.57	4,901.26	45.50	–	–	–
LYNN	43,957.33	5,875.69	31,628.54	109.93	67.66	153.36	2,697.83	–	624.58	2,799.74	–
SOMERVILLE	28,261.13	10,551.72	16,264.94	282.59	75.05	228.00	854.32	–	–	–	4.51
LAWRENCE	46,569.51	21,559.97	24,529.25	–	–	194.05	229.50	–	56.74	–	–
BROCKTON	54,654.04	5,925.56	38,044.19	6,860.93	3,472.78	–	350.58	–	–	–	–
HOLYOKE	85,634.59	23,005.70	29,329.55	–	1,469.34	–	–	–	120.00	31,710.00	–
QUINCY	90,828.44	25,621.98	36,531.84	6,644.51	91.01	19,500.10	2,299.00	140.00	–	–	–
NEWTON	43,829.91	5,179.94	22,216.80	9,036.69	977.12	18.20	2,815.89	–	390.12	2,227.38	967.77
MALDEN	50,258.45	9,730.72	23,088.20	–	43.99	–	16,799.00	–	63.72	532.82	–
HAVERHILL	42,955.33	10,854.46	21,842.97	76.10	337.18	207.06	7,352.37	34.75	66.53	2,183.91	–
MEDFORD	40,138.57	15,209.59	16,707.60	803.43	2,460.18	3,055.18	150.47	–	1,243.45	–	508.67
CHELSEA	32,088.74	4,813.96	26,182.75	–	144.16	–	547.87	–	400.00	–	–
PITTSFIELD	18,650.35	5,532.84	10,247.15	2,870.36	–	–	–	–	–	–	–
FITCHBURG	41,634.61	6,571.29	15,911.79	1,700.91	13,425.79	62.50	1,773.97	–	2,188.36	–	–
SALEM	36,223.52	9,053.50	14,895.81	77.61	6,646.76	1,074.20	1,955.43	1,578.50	941.71	–	–
EVERETT	18,234.73	5,855.57	9,962.90	586.79	–	1,829.47	–	–	–	–	–
CHICOPEE	22,391.65	7,772.93	13,100.39	307.84	552.57	–	301.60	356.32	–	–	–
TAUNTON	22,029.29	9,170.95	9,315.52	678.07	–	–	1,809.28	–	–	1,055.47	–
WALTHAM	22,544.49	5,876.10	12,506.49	673.08	1,613.43	–	335.60	–	–	1,539.79	–
REVERE	29,035.31	3,797.64	23,733.20	1,423.40	–	–	71.28	–	9.79	–	–
NORTHAMPTON	34,574.27	5,529.80	4,866.64	123.13	1,884.52	160.02	20,709.42	666.84	278.55	355.35	–
GLOUCESTER	16,517.86	4,103.03	8,736.26	–	1,710.76	640.06	–	–	1,315.75	12.00	–
NORTH ADAMS	4,949.80	1,397.58	2,799.58	74.47	26.78	–	58.68	–	–	592.71	–
BEVERLY	26,373.76	13,029.22	6,848.00	1,267.85	50.00	273.20	4,905.49	–	–	–	–
LEOMINSTER	2,463.31	911.85	464.42	–	433.75	127.50	119.98	–	–	405.81	–
ATTLEBORO	31,152.76	988.87	9,835.38	97.73	11,313.41	–	743.93	–	2,547.35	5,596.52	29.57
MELROSE	29,385.82	5,630.84	19,307.03	3,764.88	63.74	72.50	142.58	–	404.25	–	–
PEABODY	9,546.48	2,561.75	6,162.93	101.66	516.87	99.64	–	–	–	–	103.63
WESTFIELD	12,663.27	6,986.78	5,667.77	8.72	–	–	–	–	–	–	–
GARDNER	8,394.46	2,648.01	4,318.07	1,428.38	–	–	–	–	–	–	–
WOBURN	19,584.67	5,049.60	7,867.49	–	–	428.43	5,095.44	–	–	1,142.10	1.61
MARLBOROUGH	14,345.98	8,532.86	4,222.43	58.58	454.04	242.29	700.05	–	47.21	16.99	71.53
NEWBURYPORT	18,343.68	2,720.12	4,467.96	–	676.65	767.50	4,302.35	–	4,584.99	824.11	–
39 Cities	**$2,768,332.74**	**$513,761.54**	**$961,673.83**	**$116,072.98**	**$118,178.42**	**$65,242.17**	**$126,791.72**	**$3,551.59**	**$756,319.18**	**$100,670.30**	**$6,071.01**

TABLE VI. *Summary of Revenue Receipts.*

CITIES.	A TOTAL RECEIPTS	B Taxes	C Licenses and Permits	D Fines and Forfeits	E Grants and Gifts	F Other General Revenue	G Special Assessments	H Minor Privileges	I Departmental	J Public Service Enterprises	K Cemeteries	L Interest
BOSTON	$58,727,213.87	$45,723,892.49	$343,855.68	$243,836.64	$465,856.09	$19,109.29	$512,001.82	$45,715.00	$2,010,409.48	$6,402,912.92	$61,408.29	$2,898,216.17
WORCESTER	10,631,285.35	8,532,089.44	37,608.21	25,079.27	153,755.53	61.39	167,438.82	400.00	702,930.55	658,637.45	57,456.58	295,828.11
SPRINGFIELD	10,166,961.78	8,515,850.59	35,721.51	37,743.52	114,732.45	–	223,495.68	25.00	465,951.17	649,701.94	-	123,739.92
FALL RIVER	6,741,207.86	5,790,209.24	13,533.72	23,315.99	80,747.65	–	36,527.59	300.00	228,077 96	380.099.03	32,587.35	155,809.33
CAMBRIDGE	6,735,245.26	5,589,610.05	32,504.00	15,917.42	33,836.85	4,000.00	12,196.81	1,313.00	300,775.99	488,178.05	45,096.50	211,816.59
NEW BEDFORD	7,556,316.55	6,445,503.75	21,896.23	38,704.90	113,313.43	303.21	86,534.87	–	280,045.05	382,871.94	41,617.61	145,525.56
LOWELL	5,238,600.42	4,306,685.21	15,957.92	28,255.40	168,736.25	–	45,289.32	100.00	206,780.52	371,235.88	33,876.29	61,683.63
LYNN	4,730,219.33	3,871,219.07	19,077.80	27,986.62	21,486.94	–	35,252.27	–	214,231.61	407,155.74	52,346.86	81,462.42
SOMERVILLE	3,737,639.37	3,098,288.69	17,416.28	15,411.23	29,220.28	40.00	74,355.54	–	168,938.18	305,708.04	-	28,261.13
LAWRENCE	4,741,730.52	4,144,430.78	12,408.35	28,116.50	47,617.00	–	36,356.49	–	111,695.27	276,911.65	27,950.33	56,244.15
BROCKTON	3,486,155.07	2,780,059.49	10,939.36	15,461.31	17,887.67	–	44,078.56	–	275,269.45	248.186.09	16,434.30	77,838.84
HOLYOKE	4,646,034.88	2,849,427.39	6,355.14	31,755.45	43,250.25	368.00	11,269.05	13.25	101,593.98	1,506,452.27	–	95,550.10
QUINCY	2,991,396.82	2,309,865.84	17,362.14	9,448.27	40,666.30	–	53,671.80	–	[1]163,071.07	283.265.59	23,217.37	90,828.44
NEWTON	3,748,703.40	3,113,836.92	3,887.75	5,539.98	52,011.21	–	119,867.97	–	108,380.44	244,139.44	31.24	101,008.45
MALDEN	2,425,864.61	1,973,376.77	9,488.25	8,705.93	11,170.76	–	64,558.03	–	[2]113,654.12	147,475.01	22,194.96	75,240.78
HAVERHILL	2,386,965.61	1,937,145.30	9,395.38	4,684.92	13,513.44	–	18,782.34	200.00	167,548.22	175,401.72	86.00	60,208.29
MEDFORD	2,136,892.57	1,827,410.20	10,473.50	5,876.64	6,580.84	–	25,529.52	–	63,155.32	126,566.34	21,009.47	50,290.74
CHELSEA	2,145,125.47	1,784,403.30	9,648.16	13,032.04	10,054.50	1.36	22,941.43	505.00	88,188.48	150,296.46	-	66,054.74
PITTSFIELD	2,027,857.08	1,692,245.71	4,891.19	6,939.71	11,420.45	7.00	73,952.44	–	63,520.23	156,230.00	–	18,650.35
FITCHBURG	2,072,632.65	1,641,081.76	6,025.89	5,533.48	13,118.83	–	17.871.30	10.00	179,986.71	151,512.07	13,357.03	44,135.58
SALEM	2,190,961.87	1,794,546.85	3,337.29	6,347.89	11,386.15	146.00	12,732.64	2,050.50	125,989.02	191,508.66	6,693.35	36,223.52
EVERETT	1,960,908.20	1,627,298.41	4,943.75	4,278.30	16,127.57	–	21,845.61	–	69,874.41	167,845 92	16,711.68	31,982.55
CHICOPEE	2,226,816.36	1,567,919.91	4,127.00	9,992.50	20,609.47	–	43,357.79	–	55,524.50	498,411.26	4,482.28	22,391.65
TAUNTON	2,058,697.20	1,242,638.39	3,594.40	4,652.16	12,554.12	–	9,134.19	300.00	90,991.69	629,320.21	11,324 47	54,187.57
WALTHAM	1,583,782.47	1,346,569.43	3,886.50	9,172.07	7,669.33	–	4,841.02	–	58,417 73	110,188.39	17,896.20	25,141.80
REVERE	1,615,745.23	1,379,907.48	12,504.71	4,879.56	6,595.45	51.32	26,647.26	250.00	54,428.61	101,445.53	-	29,035.31
NORTHAMPTON	1,051,606.21	768,048.16	2,990.45	8,386.92	37,037.68	21.85	11,329.19	–	49,266.36	136,687.83	3,263.50	34,574.27
GLOUCESTER	1,268,208.55	1,043,599.08	4,660.00	4,095.00	7,098.39	7.79	257.25	–	47,016.07	143,843.49	1,113.62	16,517.86
NORTH ADAMS	927,069.72	783,436.80	1,929.00	6,314.50	6,513.77	–	5,391.36	–	27,577.24	83,949.22	7,008.03	4,949.80
BEVERLY	1,417,468.76	1,220,368.83	1,955.33	1,237.47	9,902.36	–	6,717.37	–	62,440.74	79,655.67	8,817.23	26,373.76
LEOMINSTER	710,579.68	575,338.84	1,128.00	2,273.71	11,943.77	–	662.84	–	39,255.46	69,321.59	4,058.23	6,597.24
ATTLEBORO	954,455.42	768,538.43	2,439.27	2,013.66	8,154.55	–	4,497.02	–	41,408.12	89,259.10	–	38,145.27
MELROSE	1,078,105.15	872,671.27	2,887.00	1,223.59	5,128.20	–	22,136.92	–	45,684.28	68,586.50	12,648.26	47,139.13
PEABODY	1,336,624.60	759,551.75	2,030.50	5,559.55	2,571.44	–	4,368.25	–	72,378.17	475,306.83	5,311.63	9,546.48
WESTFIELD	1,062,680.10	562,501.90	4,402.35	6,304.69	23,301.11	–	4,219.36	–	29,183.75	420,103.67	–	12,663.27
GARDNER	921,911.61	758,984.46	3,681.00	2,454.42	6,786.46	–	13,095.66	–	41,538.03	81,553.74	5,423.38	8,394.46
WOBURN	802,942.44	591,484.96	2,198.52	2,142.00	2,089.01	–	406.90	50.00	58,314.67	116,229.26	10,442.45	19,584.67
MARLBOROUGH	662,309.16	529,097.98	908.50	1,098.00	5,267.17	–	6,535.42	–	37,367.01	60,028.53	1,350.61	20,655.94
NEWBURYPORT	626,769.35	481,828.79	1,588.00	1,995.96	1,505.51	–	5,924.34	–	39,507.25	71,818.95	83.50	22,517.05
39 Cities	**$171,531,690.55**	**$136,600,963.71**	**$703,638.03**	**$675,767.17**	**$1,651,218.23**	**$24,117.21**	**$1,886,072.04**	**$51,231.75**	**$7,060,366.91**	**$17,108,001.98**	**$565,298.60**	**$5,205,014.92**

[1] Includes $5 from administration of trust funds.

[2] Includes $25 from administration of trust funds.

Division C

Payments for Maintenance and Interest

TABLE VII. — *Maintenance of Departments.*

1. General Government.

CITIES.	Population of 1925	A TOTAL EXPENSES	B Legislative	C Executive	D Financial	E Other General Departments	F Municipal Buildings
BOSTON	779,620	$1,834,120.97	$76,197.11	$62,562.82	$731,738.78	$713,259.71	$250,362.55
WORCESTER	190,757	308,280.56	11,268.52	15,202.04	123,517.85	116,486.35	41,805.80
SPRINGFIELD	142,065	423,269.46	4,978.92	10,185.44	165,329.51	148,904.63	93,870.96
FALL RIVER	128,993	226,186.61	16,617.09	12,455.93	69,026.09	101,596.25	26,491.25
CAMBRIDGE	119,669	272,177.69	27,433.51	16,056.24	107,199.08	82,310.19	39,178.67
NEW BEDFORD	119,539	257,826.98	12,916.88	13,764.22	77,442.62	107,052.27	46,650.99
LOWELL	110,296	248,028.58	9,378.81	15,240.69	74,140.81	116,631.72	32,636.55
LYNN	103,081	170,536.56	7,493.17	7,717.98	60,641.59	59,035.21	35,648.61
SOMERVILLE	99,032	135,744.16	4,456.71	9,247.95	58,126.27	51,556.05	12,357.18
LAWRENCE	93,527	158,239.92	–	18,481.22	61,928.36	62,970.29	14,860.05
BROCKTON	65,343	147,527.36	5,098.12	8,003.72	54,907.54	55,845.39	23,672.59
HOLYOKE	60,335	152,287.32	2,251.10	5,410.25	50,291.34	67,816.36	26,518.27
QUINCY	60,055	123,172.98	6,280.85	8,751.61	54,693.47	43,832.96	9,614.09
NEWTON	53,003	143,295.86	176.75	6,899.84	52,404.72	64,159.68	19,654.87
MALDEN	51,789	82,321.03	3,322.66	6,268.13	38,466.09	31,273.99	2,990.16
HAVERHILL	49,232	91,297.21	–	12,589.32	36,481.62	29,365.91	12,860.36
MEDFORD	47,627	103,171.24	2,722.06	6,671.73	41,250.23	40,088.15	12,439.07
CHELSEA	47,247	111,178.08	10,688.82	7,599.48	28,115.67	32,773.98	32,000.13
PITTSFIELD	46,877	78,972.27	1,067.81	1,840.76	34,406.37	37,289.72	4,367.61
FITCHBURG	43,609	86,796.99	5,653.12	4,331.37	29,616.10	39,209.10	7,987.30
SALEM	42,821	93,456.60	8,913.76	5,812.47	32,693.59	39,620.79	6,415.99
EVERETT	42,072	95,772.72	9,616.43	6,534.97	35,709.28	39,075.03	4,837.01
CHICOPEE	41,882	76,462.00	1,127.04	4,430.84	33,723.18	22,101.13	15,079.81
TAUNTON	39,255	68,485.84	5,466.43	4,961.99	26,932.49	24,993.37	6,131.56
WALTHAM	34,746	80,402.30	7,334.00	10,138.36	26,508.53	32,474.00	3,947.41
REVERE	33,261	97,437.33	6,428.23	10,578.09	39,062.80	33,332.58	8,035.63
NORTHAMPTON	24,145	50,231.77	261.61	1,437.79	19,112.94	20,838.59	8,580.84
GLOUCESTER	23,375	63,999.87	–	9,760.42	26,459.75	20,673.80	7,105.90
NORTH ADAMS	22,717	44,962.53	198.16	1,097.40	20,460.11	20,173.64	3,033.22
BEVERLY	22,685	68,323.22	5,989.01	4,495.40	25,658.36	25,642.86	6,537.59
LEOMINSTER	22,120	34,378.36	2,677.48	1,672.96	14,269.27	7,614.09	8,144.56
ATTLEBORO	20,623	51,483.59	113.69	3,228.87	21,639.03	23,643.70	2,858.30
MELROSE	20,165	64,653.23	1,761.97	2,371.72	19,659.74	27,590.97	13,268.83
PEABODY	19,870	49,274.83	2,933.35	3,482.75	23,063.67	11,454.31	8,340.75
WESTFIELD	19,342	39,947.17	2,725.23	3,790.65	14,627.48	13,878.78	4,925.03
GARDNER	18,730	34,969.70	2,495.76	2,929.97	14,785.75	11,253.10	3,505.12
WOBURN	18,370	42,289.10	1,325.72	2,303.05	16,837.14	18,681.47	3,141.72
MARLBOROUGH	16,236	38,573.94	3,885.47	2,217.92	17,315.26	12,047.01	3,108.28
NEWBURYPORT	15,656	26,685.83	507.83	1,287.67	14,624.89	6,812.36	3,453.08
39 Cities	**2,909,767**	**$6,276,221.76**	**$271,763.18**	**$331,814.03**	**$2,392,867.37**	**$2,413,359.49**	**$866,417.69**

TABLE VII. — *Maintenance of Departments* — Continued.

1 D. Financial Departments of General Government.

CITIES.	TOTAL EXPENSES	FINANCIAL					
		Auditor, Accountant, and Auditing	Treasurer	Collector	Assessors	License Commissioners	Other Finance Offices and Accounts
BOSTON	$731,738.78	$70,576.16	$60,665.36	$250,508.73	$271,806.12	$29,940.57	$48,241.84
WORCESTER	123,517.85	20,335.29	[1] 47,243.83	–	46,531.45	6,362.29	3,044.99
SPRINGFIELD	165,329.51	22,753.05	20,306.09	37,478.86	75,956.70	611.24	8,223.57
FALL RIVER	69,026.09	13,032.52	11,002.82	16,333.83	27,870.35	–	786.57
CAMBRIDGE	107,199.08	18,606.19	[1] 56,095.22	–	26,141.06	4,140.63	2,215.98
NEW BEDFORD	77,442.62	13,640.91	[1] 31,513.92	–	27,395.75	3,612.04	1,280.00
LOWELL	74,140.81	14,738.06	[1] 24,452.29	–	25,014.30	5,382.52	4,553.64
LYNN	60,641.59	7,260.86	8,764.74	14,090.81	28,303.52	316.66	1,905.00
SOMERVILLE	58,126.27	6,762.69	[1] 24,751.36	–	23,868.00	2,594.22	150.00
LAWRENCE	61,928.36	10,668.97	9,961.00	19,914.41	16,876.61	2,782.37	1,725.00
BROCKTON	54,907.54	6,288.63	7,150.96	17,305.19	22,573.56	24.20	1,565.00
HOLYOKE	50,291.34	7,234.53	8,667.73	11,800.00	20,181.52	632.06	1,775.50
QUINCY	54,693.47	8,450.12	6,216.82	12,417.07	25,728.61	225.85	1,655.00
NEWTON	52,404.72	9,782.81	[1] 17,191.24	–	24,922.17	–	508.50
MALDEN	38,466.09	5,380.70	[1] 14,150.78	–	16,284.61	–	2,650.00
HAVERHILL	36,481.62	8,452.06	[1] 10,320.52	–	16,011.25	750.00	947.79
MEDFORD	41,250.23	6,885.32	3,500.00	13,256.93	15,522.98	–	2,085.00
CHELSEA	28,115.67	2,720.09	[1] 11,415.96	–	12,215.62	1,514.00	250.00
PITTSFIELD	34,406.37	4,834.73	4,183.19	7,658.66	16,847.29	–	882.50
FITCHBURG	29,616.10	5,357.50	[1] 9,886.57	–	13,021.71	430.32	920.00
SALEM	32,693.59	3,638.50	4,954.15	7,622.80	16,233.14	–	245.00
EVERETT	35,709.28	7,035.24	6,093.53	7,676.22	14,364.29	–	540.00
CHICOPEE	33,723.18	5,232.39	4,203.31	10,943.47	11,582.51	306.50	1,455.00
TAUNTON	26,932.49	5,133.38	[1] 9,006.65	–	10,959.49	590.50	1,242.47
WALTHAM	26,508.53	4,585.13	[1] 12,106.89	–	8,996.51	–	820.00
REVERE	39,062.80	6,611.66	5,508.81	11,467.85	14,519.48	–	955.00
NORTHAMPTON	19,112.94	4,131.62	3,662.24	4,862.22	5,632.88	158.98	665.00
GLOUCESTER	26,459.75	4,052.54	3,882.59	5,365.85	12,098.77	–	1,060.00
NORTH ADAMS	20,460.11	3,554.86	[1] 8,254.04	–	8,291.21	142.00	218.00
BEVERLY	25,658.36	3,583.38	4,542.31	5,419.50	11,603.17	–	510.00
LEOMINSTER	14,269.27	1,143.87	2,755.18	3,170.59	6,548.89	180.74	470.00
ATTLEBORO	21,639.03	1,968.34	[2] 6,229.92	4,941.95	8,498.82	–	–
MELROSE	19,659.74	4,117.24	4,271.31	5,143.83	5,152.36	–	975.00
PEABODY	23,063.67	2,801.55	3,431.09	5,768.91	11,062.12	–	–
WESTFIELD	14,627.48	1,776.59	[1] 6,324.87	–	6,226.02	–	300.00
GARDNER	14,785.75	3,007.80	2,336.78	2,705.68	6,735.49	–	–
WOBURN	16,837.14	2,297.15	2,898.66	4,416.49	6,399.84	–	825.00
MARLBOROUGH	17,315.26	2,210.01	[1] 5,108.73	–	8,620.07	361.45	1,015.00
NEWBURYPORT	14.624.89	2,231.95	[1] 3,877.33	–	8,248.79	–	266.82
39 Cities	**$2,392,867.37**	**$332,874.39**	**$486,888.79**	**$480,269.85**	**$934,847.03**	**$61,059.14**	**$96,928.17**

[1] Treasurer and collector.

[2] Treasurer and city clerk.

TABLE VII. — *Maintenance of Departments* — Continued.

1 E. Other General Departments of General Government.

CITIES.	TOTAL EXPENSES	OTHER GENERAL DEPARTMENTS							
		Law	City Clerk	City Messenger	Public Works	Engineering	Superintendent of Buildings	Election and Registration	Miscellaneous
BOSTON	$713,259.71	$108,509.36	$47,703.77	–	$86,511.11	–	$18,697.23	$346,867.19	$104,971.05
WORCESTER	116,486.35	12,288.35	14,538.64	$5,050.20	–	$13,820.71	24,207 51	43,004.90	3,576.04
SPRINGFIELD	148,904.63	11,489.74	16,343.59	2,383.31	7,724.42	44,417.84	21,370.51	29,019.73	16,155.49
FALL RIVER	101,596.25	17,678.43	15,442.64	400.00	–	17,007.69	12,259.23	35,980 93	2,827.33
CAMBRIDGE	82,310.19	9,111.66	14,885.42	4,502.14	–	8,272.43	7,469.52	37,475.67	593.35
NEW BEDFORD	107,052.27	4,073.52	31,642.97	200.00	–	28,220.75	9,244.96	25,901.65	7,768.42
LOWELL	116,631.72	10,538.11	12,206.28	2,371.61	3,494.57	11,815 55	9,631.39	49,374.68	17,199.53
LYNN	59,035.21	7,831.07	7,345.23	–	–	11,508.43	11,426.89	16,236.36	4,687.23
SOMERVILLE	51,556.05	4,111.68	11,355.05	3,008.03	–	9,421.98	7,252.76	15,420.29	986.26
LAWRENCE	62,970.29	3,600.00	9,536.47	2,665.20	–	9,941 17	4.983.82	25,161.07	7,082.56
BROCKTON	55,845.39	5,326.57	9,893.59	–	–	19,313.03	6,242.09	13,861.30	1,208.81
HOLYOKE	67,816.36	9,334.13	7,091.77	2,439.63	13,705.08	12.638.50	3,173.71	19,306.67	126.87
QUINCY	43,832.96	3,451.70	6,154.13	800.00	7,214.99	13,652.76	–	11,991.32	568.06
NEWTON	64,159.68	5,715.74	11,569.46	1,937.35	–	24,175.03	11,024.08	9,024.02	714.00
MALDEN	31,273.99	2,407.15	5,193.48	2,048.65	–	8.560.41	–	11,720.00	1,344.30
HAVERHILL	29,365.91	2,978.14	6,476.88	418.81	–	5,453.03	1,246.00	9,327.70	3,465.35
MEDFORD	40,088.15	3,004.45	7,290.06	2,676.55	–	7,824.33	–	13,607.00	5,685.76
CHELSEA	32,773.98	2,691.48	6,171.09	3,194.18	–	4,215.85	3,833.58	12.667.80	–
PITTSFIELD	37,289.72	1,679.50	6,873.50	–	8,331.04	9,869.24	–	10,403.97	132.47
FITCHBURG	39,209.10	3,312.00	6,895.51	1,904.95	7,925.32	4,326 30	5,312.33	9,105.84	426.85
SALEM	39,620.79	5,766.00	5,740.77	2,032.79	–	7,144.77	3,141.56	9,518.85	6,276.05
EVERETT	39,075.03	1,941.66	7,136.18	236.53	5,916.67	11,363.36	–	11,598.25	882.38
CHICOPEE	22,101.13	1,151.91	4,777.65	1,911.64	–	8,350.97	–	4,942.54	966.42
TAUNTON	24,993.37	1,814.81	6,128.62	1,528.52	–	2.653.56	2,281.90	10.477.80	108.16
WALTHAM	32,474.06	3,347.30	4,569.87	1,600.00	–	11,217.40	2,265.00	5,924.98	3,549.45
REVERE	33,332.58	2,859.44	4,439.17	–	11,988.88	4,838.87	–	6,466.91	2,739.31
NORTHAMPTON	20,838.59	1,839.16	5,743.13	1,125.76	–	6,492.50	–	5,520.62	117.42
GLOUCESTER	20,673.80	1,918.45	5,835.43	1,523.42	–	3,982.38	–	6.882.29	531.83
NORTH ADAMS	20,173.64	1,698.50	4,647.58	–	3,686.36	3,498.98	–	3,744.60	2,897.62
BEVERLY	25,642.86	2,533.97	5,469.35	1,513.55	4,550.75	4,620.59	–	6,892.40	62.25
LEOMINSTER	7,614.09	1,070.35	2,768.52	–	–	–	–	3,775.22	–
ATTLEBORO	23,643.70	1,030.70	[1]–	1,249.34	7,714.90	7,052.61	–	3,218.91	3,377.24
MELROSE	27,590.97	1,011.65	3,642.30	–	12,408.19	5,785.97	–	4,497.59	245.27
PEABODY	11,454.31	2,747.98	3,208.00	–	–	–	–	5,498.33	–
WESTFIELD	13,878.78	1,031.61	3,330.12	–	6,746.89	–	–	2,760.16	10.00
GARDNER	11,253.10	2,137.06	2,528.60	–	–	3,162.85	–	3,091.50	333.09
WOBURN	18,681.47	1,223.00	3,197.14	550.00	7,176.86	129.04	–	6,158.13	247.30
MARLBOROUGH	12,047.01	2,245.21	2,950.47	–	–	3,925.33	–	2,916.00	10.00
NEWBURYPORT	6,812.36	825.34	2,463.08	200.00	–	–	–	3,323.94	–
39 Cities	**$2,413,359.49**	**$267,326.88**	**$333,185.51**	**$49,472.16**	**$195,096.03**	**$348,674.21**	**$165,064.07**	**$852,667.11**	**$201,873.52**

[1] Included in Table 1 D. See Treasurer.

TABLE VII. — *Maintenance of Departments* — Continued.

2. Protection of Persons and Property.

CITIES.	Population of 1925	A TOTAL EXPENSES	B Police Department	C Fire Department	D Militia	E Inspection	F Forestry	G Other Protection of Persons and Property
BOSTON	779,620	$8,316,047.09	$4,300,005.98	$3,579,478.06	$18,195.27	$361,531.94	$39,144.50	$17,691.34
WORCESTER	190,757	1,622,282.87	817,108.29	728,808.80	2,362.77	45,442.64	27,960.37	600.00
SPRINGFIELD	142,065	1,454,977.90	609,642.54	756,995.69	1,103.89	46,598.63	40,512.15	125.00
FALL RIVER	128,993	965,140.65	488,386.14	441,651.97	500.00	18,982.15	13,780.39	1,840.00
CAMBRIDGE	119,669	919,223.61	447,379.41	386,924.23	1,090.45	20,166.13	14,950.87	48,712.52
NEW BEDFORD	119,539	1,024,009.86	504,638.48	455,044.23	1,465.29	36,400.59	25,668.21	793.06
LOWELL	110,296	809,785.34	347,651.27	422,651.93	2,396.57	22,646.57	14,283.79	155.21
LYNN	103,081	672,203.47	274,731.90	351,489.08	1,882.75	7,331.62	8,704.09	28,064.03
SOMERVILLE	99,032	531,978.75	225,264.30	265,043.90	745.00	6,093.72	11,058.75	23,773.08
LAWRENCE	93,527	726,756.77	330,742.55	371,103.13	498.60	14,182.12	5,951.37	4,279.00
BROCKTON	65,343	484,901.53	191,625.43	268,651.70	258.42	11,580.04	12,785.94	–
HOLYOKE	60,335	553,128.66	212,090.56	321,576.74	–	9,002.78	10,458.58	–
QUINCY	60,055	376,250.92	180,401.66	171,367.06	1,728.27	9,775.59	12,041.05	937.29
NEWTON	53,003	495,117.80	235,219.93	201,466.88	897.00	10,807.64	45,934.94	791.41
MALDEN	51,789	325,145.85	133,531.80	166,825.04	570.25	11,124.67	12,492.47	601.62
HAVERHILL	49,232	373,060.48	144,240.15	205,282.41	354.50	7,079.47	15,261.48	842.47
MEDFORD	47,627	262,420.32	98,485.49	142,251.65	2,499.60	4,203.50	6,850.20	8,129.88
CHELSEA	47,247	392,323.95	147,401.08	215,182.41	250.00	9,242.49	2,530.90	17,717.07
PITTSFIELD	46,877	217,024.27	112,756.75	87,610.30	683.04	7,275.90	3,163.21	5,535.07
FITCHBURG	43,609	282,145.38	107,912.60	159,206.23	1,008.49	4,615.67	7,422.39	1,980.00
SALEM	42,821	289,732.40	118,203.32	134,584.80	–	5,498.09	17,490.11	13,956.08
EVERETT	42,072	314,340.60	119,220.26	173,050.14	82.00	10,772.43	1,996.00	9,219.77
CHICOPEE	41,882	223,372.05	90,235.33	126,164.10	–	5,529.35	1,393.27	50.00
TAUNTON	39,255	242,325.00	98,695.69	121,055.07	–	2,099.55	9,513.20	10,961.49
WALTHAM	34,746	231,904.15	93,443.06	90,269.82	774.41	4,739.98	20,046.11	22,630.77
REVERE	33,261	209,515.27	67,830.82	123,480.76	–	4,740.87	4,533.23	8,929.59
NORTHAMPTON	24,145	117,495.73	40,843.03	67,088.78	1,497.10	4,385.23	3,621.59	60.00
GLOUCESTER	23,375	177,337.43	79,109.42	82,682.53	1,904.53	1,938.29	9,738.72	1,963.94
NORTH ADAMS	22,717	112,721.25	53,489.02	53,891.67	–	2,097.46	959.32	2,283.78
BEVERLY	22,685	216,949.36	90,060.05	107,979.01	–	4,409.54	4,944.95	9,555.81
LEOMINSTER	22,120	103,987.77	18,946.00	69,031.79	–	2,095.82	13,664.16	250.00
ATTLEBORO	20,623	128,835.55	38,057.21	84,316.77	109.84	2,417.13	3,341.60	593.00
MELROSE	20,165	102,075.04	40,335.21	50,431.86	97.15	4,082.10	6,871.39	257.33
PEABODY	19,870	163,770.22	46,628.58	94,113.41	–	4,803.63	17,292.60	932.00
WESTFIELD	19,342	86,591.33	36,890.12	40,875.39	2,412.08	2,534.57	3,848.20	30.97
GARDNER	18,730	67,574.20	24,502.40	33,391.07	–	5,586.01	4,094.72	–
WOBURN	18,370	82,809.50	33,826.61	42,674.40	162.00	1,729.60	4,114.40	302.49
MARLBOROUGH	16,236	88,201.69	34,878.44	39,618.14	100.00	2,824.68	10,780.43	–
NEWBURYPORT	15,656	81,751.73	36,852.97	37,409.76	–	1,099.74	5,786.26	603.00
39 Cities	**2,909,767**	**$23,845,215.74**	**$11,071,263.85**	**$11,270,720.71**	**$45,629.27**	**$737,467.93**	**$474,985.91**	**$245,148.07**

TABLE VII. — *Maintenance of Departments* — Continued.

2 B. Police Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Equipment, Maintenance and Repairs	D Fuel and Light	E Maintenance of Buildings and Grounds	F Other Expenses
BOSTON	$4,300,005.98	$3,860,845.30	$194,447.67	$55,000.24	$127,162.17	$62,550.60
WORCESTER	817,108.29	740,378.09	38,711.98	6,648.75	6,833.24	24,536.23
SPRINGFIELD	609,642.54	556,317.21	21,446.58	4,665.89	3,821.11	23,391.75
FALL RIVER	488,386.14	453,064.63	12,061.09	4,840.25	10,644.14	7,776.03
CAMBRIDGE	447,379.41	431,419.73	10,491.82	1,344.86	542.32	3,580.68
NEW BEDFORD	504,638.48	482,984.40	10,555.97	3,671.93	2,816.13	4,610.05
LOWELL	347,651.27	331,119.32	6,413.23	2,103.48	3,400.98	4,614.26
LYNN	274,731.90	252,546.78	10,601.44	2,542.78	2,784.15	6,256.75
SOMERVILLE	225,264.30	218,066.90	1,932.33	1,951.88	853.13	2,460.06
LAWRENCE	330,742.55	311,897.14	5,498.79	2,260.26	2,359.28	8,727.08
BROCKTON	191,625.43	172,577.65	10,101.43	1,706.82	2,759.35	4,480.18
HOLYOKE	212,090.56	204,232.44	4,814.26	–	85.52	2,958.34
QUINCY	180,401.66	169,045.46	7,131.06	1,008.97	715.00	2,501.17
NEWTON	235,219.93	225,868.89	3,694.45	1,266.26	884.25	3,506.08
MALDEN	133,531.80	120,408.10	4,089.90	1,109.82	2,441.16	5,482.82
HAVERHILL	144,240.15	135,909.40	4,081.02	885.96	507.60	2,856.17
MEDFORD	98,485.49	91,902.93	2,679.96	1,164.30	222.54	2,515.76
CHELSEA	147,401.08	137,763.91	4,393.88	1,763.71	2,488.84	990.74
PITTSFIELD	112,756.75	104,231.76	3,828.44	929.68	1,815.61	1,951.26
FITCHBURG	107,912.60	99,690.69	3,369.43	1,679.32	530.54	2,642.62
SALEM	118,203.32	109,853.48	2,736.33	1,903.69	1,995.74	1,714.08
EVERETT	119,220.26	115,172.57	1,843.73	643.33	345.21	1,215.42
CHICOPEE	90,235.33	80,971.19	6,891.93	149.51	231.36	1,991.34
TAUNTON	98,695.69	92,595.60	2,495.03	1,233.44	691.11	1,680.51
WALTHAM	93,443.06	86,995.42	4,241.83	726.02	333.19	1,146.60
REVERE	67,830.82	64,410.14	952.92	1,077.49	87.52	1,302.75
NORTHAMPTON	40,843.03	36,617.55	588.14	642.10	281.55	2,713.69
GLOUCESTER	79,109.42	63,582.61	4,021.13	1,918.35	3,794.01	5,793.32
NORTH ADAMS	53,489.02	50,723.00	402.23	598.82	344.09	1,420.88
BEVERLY	90,060.05	82,914.43	3,974.29	1,270.03	40.25	1,861.05
LEOMINSTER	18,946.00	17,078.81	1,107.40	–	–	759.79
ATTLEBORO	38,057.21	31,917.42	2,823.44	335.07	–	2,981.28
MELROSE	40,335.21	37,577.88	1,647.94	–	230.30	879.09
PEABODY	46,628.58	41,739.96	3,169.93	10.25	453.24	1,255.20
WESTFIELD	36,890.12	34,000.10	107.59	166.38	152.12	2,463.93
GARDNER	24,502.40	21,501.81	1,672.82	190.84	935.02	201.91
WOBURN	33,826.61	32,273.95	1,129.47	22.22	115.10	285.87
MARLBOROUGH	34,878.44	29,907.72	2,619.44	911.89	490.29	949.10
NEWBURYPORT	36,852.97	34,652.06	790.11	732.64	134.37	543.79
39 Cities	**$11,071,263.85**	**$10,164,756.43**	**$403,560.43**	**$109,077.23**	**$184,321.53**	**$209,548.23**

TABLE VII. — *Maintenance of Departments* — Continued.

2 C. Fire Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Equipment, Maintenance, and Repairs	D Hydrant Service	E Fuel and Light	F Maintenance of Buildings and Grounds	G Other Expenses
BOSTON	$3,579,478.06	$3,015,061.32	$270,952.44	–	$112,821.64	$165,129.57	$15,513.09
WORCESTER	728,808.80	658,950.75	30,798.96	–	12,579.79	16,602.22	9,877.08
SPRINGFIELD	756,995 69	699,451.85	28,385.98	–	17,100.69	7,808.00	4,249.17
FALL RIVER	441,651.97	399,043.14	16,488.74	–	7,777.91	16,386.54	1,955.64
CAMBRIDGE	386,924.23	363,572.71	8,883.89	–	8,019.31	5,859.99	588.33
NEW BEDFORD	455,044.23	422,832.22	10,760.37	–	11,557.76	7,597.73	2,296.15
LOWELL	422,651.93	355,650.01	36,144.85	–	14,546.10	13,306.90	3,004.07
LYNN	351,489.08	322,401.78	13,621.23	–	11,664.78	2,709 32	1,091.97
SOMERVILLE	265,043.90	245,438.80	9,205.11	–	7,154.29	2,174.07	1,071.63
LAWRENCE	371,103.13	328,194.64	23,358.39	–	5,695.77	10,428.83	3,425.50
BROCKTON	268,651.70	239,959.87	12,157.90	–	6,637.86	7,207.23	2,688.84
HOLYOKE	321,576.74	270,604.88	9,432.13	$12,928.00	13,567.63	12,005.06	3,039.04
QUINCY	171,367.06	138,480.68	9,512.99	16,290.28	2,512.87	3,298.52	1,271.72
NEWTON	201,466.88	170,917.18	15,832.44	–	4,440.54	9,662.37	614.35
MALDEN	166,825.04	146,698.78	11,087.08	–	4,207.60	3,913.32	918.26
HAVERHILL	205,282.41	174,270.05	16,606.00	3,716.70	6,163.25	3,243.73	1,282.68
MEDFORD	142,251.65	129,323.12	4,721.13	–	2,662.86	4,261.64	1,282.90
CHELSEA	215,182.41	187,840.00	14,100.54	2,492.00	3,259.59	7,353.52	136.76
PITTSFIELD	87,610.30	78,109.75	4,353.06	–	3,281.32	916.46	949.71
FITCHBURG	159,206.23	140,453.66	9,696.20	–	5,409.82	3,055.77	590.78
SALEM	134,584.80	118,910.94	10,081.14	–	4,410.70	579.55	602.47
EVERETT	173,050.14	159,510.34	6,419.55	–	2,151.33	2,657.24	2,311.68
CHICOPEE	126,164.10	102,397.58	9,185.56	7,385.36	2,405.82	3,837.23	952.55
TAUNTON	121,055.07	107,761.84	5,689.97	–	2,718.02	2,981.69	1,903.55
WALTHAM	90,269.82	76,677.01	7,466.46	2,265.00	2,244.42	1,097.48	519.45
REVERE	123,480.76	103,495.73	14,170.17	–	3,403.57	836.10	1,575.19
NORTHAMPTON	67,088.78	56,483.12	5,870.36	–	2,146.48	1,898.92	689.90
GLOUCESTER	82,682 53	65,978.75	8,897.34	–	3,578.12	2,379.30	1,849.02
NORTH ADAMS	53,891.67	48,528.75	2,087.09	–	1,306.23	1,549.00	420 60
BEVERLY	107,979.01	96,138.90	5,546.69	–	4,473.45	1,339.43	480.54
LEOMINSTER	69,031.79	43,596.81	6,354.40	14,940.00	1,637.34	1,322.44	1,180 80
ATTLEBORO	84,316.77	57,042.64	5,638.06	15,240.00	2,382.54	3,474.13	539 40
MELROSE	50,431.86	40,423.76	5,511.93	–	1,293.91	2,073 04	1,129.22
PEABODY	94,113.41	66,892.65	11,256.03	5,228.63	3,088.49	6,689.06	958.55
WESTFIELD	40,875.39	36,733.13	2,335.53	–	992.99	578.92	234.82
GARDNER	33,391.07	26,161.59	3,766.24	–	1,799.86	1,207.28	456.10
WOBURN	42,674.40	36,513.24	4,025.62	–	1,117.61	693.41	324.52
MARLBOROUGH	39,618.14	28,661.69	1,472.31	6,760.00	1,139.05	995.79	589.30
NEWBURYPORT	37,409.76	16,603.44	12,115.93	3,500.00	2,457.27	2,476.26	256.86
39 Cities	**$11,270,720.71**	**$9,775,767.10**	**$683,989.81**	**$90,745.97**	**$305,808.58**	**$341,587.06**	**$72,822.19**

TABLE VII. — *Maintenance of Departments* — Continued.

2 D, E, F, and G. Militia, Inspection, Forestry, and Other Protection of Persons and Property.

CITIES.	MILITIA		INSPECTION			FORESTRY			OTHER PROTECTION OF PERSONS AND PROPERTY		
	Armories	Rifle Ranges	Buildings	Wires	Sealer of Weights and Measures	Insect Pest Exter-mination	Planting and Trim-ming Trees	Forest Fires	Electrical Department	Pound and Dog Officers	Miscella-neous
BOSTON	$14,144.40	$4,050.87	$232,293.52	$91,239.57	$37,998.85	$20,155.55	$18,988.95	–	–	$4,591.44	$13,099.90
WORCESTER	–	2,362.77	13,374.66	10,206.70	21,861.28	7,004.92	20,955.45	–	–	600.00	–
SPRINGFIELD	–	1,103.89	36,942.75	816.16	8,839.72	5,430.37	35,081.78	–	–	–	125.00
FALL RIVER	–	500.00	1,465.33	9,479.42	8,037.40	7,227.75	5,784.70	$767.94	–	1,830.00	10.00
CAMBRIDGE	–	1,090.45	10,816.00	–	9,350.13	6,200.00	8,750.87	–	$45,512.97	–	3,199.55
NEW BEDFORD	154.36	1,310.93	11,389.91	14,644.22	10,366.46	8,565.57	17,102.64	–	–	128.06	665.00
LOWELL	–	2,396.57	8,897.85	4,548.81	9,199.91	8,594.57	5,689.22	–	–	5.00	150.21
LYNN	–	1,882.75	–	–	7,331.62	4,483.97	4,220.12	–	25,039.40	1,800.00	1,224.63
SOMERVILLE	–	745.00	2,100.00	–	3,993.72	4,998.59	6,060.16	–	22,656.36	–	1,116.72
LAWRENCE	81.60	417.00	6,511.93	2,792.66	4,877.53	5,951.37	–	–	–	2,184.00	2,095.00
BROCKTON	–	258.42	2,873.00	4,624.29	4,082.75	6,635.73	6,150.21	–	–	–	–
HOLYOKE	–	–	2,220.00	2,300.00	4,482.78	418.33	6,479.66	3,560.59	–	–	–
QUINCY	1,728.27	–	3,277.43	3,338.47	3,159.69	8,715.72	3,325.33	–	–	–	937.29
NEWTON	–	897.00	8,233.61	–	2,574.03	29,447.42	16,487.52	–	–	–	791.41
MALDEN	–	570.25	6,846.20	1,800.00	2,478.47	6,697.56	5,794.91	–	–	–	601.62
HAVERHILL	–	354.50	2,778.49	2,174.55	2,126.43	7,743.52	7,517.96	–	–	817.47	25.00
MEDFORD	2,000.00	499.60	2,442.04	–	1,761.46	3,398.03	3,452.17	–	7,624.75	–	505.13
CHELSEA	–	250.00	4,970.65	–	4,271.84	2,530.90	–	–	17,178.66	–	538.41
PITTSFIELD	–	683.04	2,084.21	1,932.31	[1] 3,259.38	–	1,230.41	1,932.80	5,140.07	395.00	–
FITCHBURG	–	1,008.49	342.20	–	4,273.47	3,305.90	3,933.71	182.78	–	1,830.00	150.00
SALEM	–	–	2,934.36	–	2,563.73	4,966.37	12,523.74	–	13,066.08	890.00	–
EVERETT	–	82.00	7,303.42	–	3,469.01	1,996.00	–	–	8,703.81	–	515.96
CHICOPEE	–	–	2,691.17	150.00	2,688.18	500.00	840.02	53.25	–	–	50.00
TAUNTON	–	–	–	–	2,099.55	5,021.01	4,492.19	–	8,995.49	1,861.00	105.00
WALTHAM	–	774.41	2,150.48	–	2,589.50	2,946.02	17,100.09	–	21,413.09	–	1,217.68
REVERE	–	–	2,534.51	–	2,206.36	1,511.08	3,022.15	–	8,487.73	63.50	378.36
NORTHAMPTON	–	1,497.10	1,379.25	1,830.10	1,175.88	–	3,204.04	417.55	–	–	60.00
GLOUCESTER	1,017.43	887.10	78.40	–	1,859.89	7,239.61	499.50	1,999.61	1,963.94	–	–
NORTH ADAMS	–	–	–	–	2,097.46	–	491.32	468.00	2,278.78	5.00	–
BEVERLY	–	–	2,274.90	–	2,134.64	3,498.62	1,446.33	–	9,218.19	337.62	–
LEOMINSTER	–	–	666.45	–	1,429.37	4,472.63	4,555.88	4,635.65	–	175.00	75.00
ATTLEBORO	–	109.84	773.61	221.60	1,421.92	346.25	2,995.35	–	–	500.00	93.00
MELROSE	–	97.15	814.64	2,067.49	1,199.97	2,875.87	3,995.52	–	–	–	257.33
PEABODY	–	–	1,233.56	1,586.68	1,983.39	6,708.91	9,714.66	869.03	–	932.00	–
WESTFIELD	2,412.08	–	1,504.39	–	1,030.18	1,620.25	2,227.95	–	–	–	30.97
GARDNER	–	–	1,748.78	2,352.23	1,485.00	1,635.36	1,998.11	461.25	–	–	–
WOBURN	–	162.00	–	500.00	1,229.60	4,114.40	–	–	–	100.00	202.49
MARLBOROUGH	–	100.00	543.20	627.84	1,653.64	6,569.24	3,589.75	621.44	–	–	–
NEWBURYPORT	–	–	246.04	–	853.70	3,291.69	2,494.57	–	600.00	–	3.00
39 Cities	**$21,538.14**	**$24,091.13**	**$388,736.94**	**$159,233.10**	**$189,497.89**	**$206,819.08**	**$252,196.94**	**$15,969.89**	**$197,879.32**	**$19,045.09**	**$28,223.66**

[1] Includes inspection of oil and petroleum.

TABLE VII. — *Maintenance of Departments* — Continued.

3. Health and Sanitation.

CITIES.	Population of 1925	A TOTAL EXPENSES	B Health	C Sanitation	D Other Health and Sanitation
BOSTON	779,620	$4,760,224.33	$1,129,249.42	$3,583,493.73	$47,481.18
WORCESTER	190,757	630,586.34	248,279.06	372,202.20	10,105.08
SPRINGFIELD	142,065	580,962.66	145,025.06	419,875.84	16,061.76
FALL RIVER	128,993	434,330.44	231,290.79	198,075.34	4,964.31
CAMBRIDGE	119,669	679,964.00	169,638.59	507,366.07	2,959.34
NEW BEDFORD	119,539	671,481.62	232,302.76	431,387.85	7,791.01
LOWELL	110,296	421,338.68	140,883.00	266,648.28	13,807.40
LYNN	103,081	346,359.03	124,293.67	219,549.68	2,515.68
SOMERVILLE	99,032	340,080.65	59,740.32	280,340.33	–
LAWRENCE	93,527	495,142.06	123,123.90	352,221.12	19,797.04
BROCKTON	65,343	313,245.41	97,356.01	204,671.70	11,217.70
HOLYOKE	60,335	331,102.22	143,149.71	170,491.74	17,460.77
QUINCY	60,055	253,665.22	71,568.17	177,854.96	4,242.09
NEWTON	53,003	250,347.71	40,253.66	210,094.05	–
MALDEN	51,789	209,718.81	50,925.38	156,218.20	2,575.23
HAVERHILL	49,232	179,485.15	82,054.82	97,430.33	–
MEDFORD	47,627	135,399.36	18,251.87	116,762.19	385.30
CHELSEA	47,247	116,372.45	25,270.72	91,088.21	13.52
PITTSFIELD	46,877	105,223.37	36,562.06	68,661.31	–
FITCHBURG	43,609	128,372.56	46,058.48	81,014.08	1,300.00
SALEM	42,821	185,285.56	39,307.39	144,615.94	1,362.23
EVERETT	42,072	101,073.80	24,096.07	76,977.73	–
CHICOPEE	41,882	85,442.82	30,693.42	54,749.40	–
TAUNTON	39,255	108,223.19	50,508.77	55,142.60	2,571.82
WALTHAM	34,746	119,461.79	23,546.27	95,915.52	–
REVERE	33,261	88,380.20	15,445.75	72,934.45	–
NORTHAMPTON	24,145	36,477.82	18,738.50	17,096.25	643.07
GLOUCESTER	23,375	60,454.24	34,053.54	26,400.70	–
NORTH ADAMS	22,717	38,058.29	15,367.34	20,525.25	2,165.70
BEVERLY	22,685	74,431.81	41,994.52	31,935.29	502.00
LEOMINSTER	22,120	22,240.79	15,638.14	6,602.65	–
ATTLEBORO	20,623	50,591.86	36,016.48	14,464.73	110.65
MELROSE	20,165	68,633.07	11,480.14	54,594.91	2,558.02
PEABODY	19,870	87,849.31	21,790.02	65,909.29	150.00
WESTFIELD	19,342	33,759.27	15,963.82	16,962.25	833.20
GARDNER	18,730	55,742.13	29,168.32	26,573.81	–
WOBURN	18,370	24,364.40	9,909.99	14,454.41	–
MARLBOROUGH	16,236	26,557.62	8,259.56	18,298.06	–
NEWBURYPORT	15,656	29,282.32	10,720.48	18,561.84	–
39 Cities	**2,909,767**	**$12,679,712.36**	**$3,667,975.97**	**$8,838,162.29**	**$173,574.10**

TABLE VII. — *Maintenance of Departments* — Continued.

3 B. Health.

CITIES.	A	B	C	D	E	F. INSPECTION		
	TOTAL EXPENSES	General Expenses	Quarantine and Contagious Disease Hospitals	Tuberculosis	Vital Statistics	School Children	Animals and Meat and Provisions	Milk and Vinegar
BOSTON	$1,129,249.42	$357,143.95	$9,691.26	$451,014.14	$64,201.07	$160,353.60	$69,866.48	$16,978.92
WORCESTER	248,279.06	46,791.29	80,193.29	79,707.62	2,752.80	28,146.14	5,299.84	5,388.08
SPRINGFIELD	145,025.06	31,950.74	25,248.78	45,271.80	2,299.50	32,628.30	1,051.38	6,574.56
FALL RIVER	231,290.79	56,209.90	44,895.71	97,195.20	2,708.35	21,664.44	3,191.94	5,425.25
CAMBRIDGE	169,638.59	42,647.32	31,845.23	59,232.45	864.75	24,766.42	6,635.16	3,647.26
NEW BEDFORD	232,302.76	71,998.75	25,743.82	82,778.65	2,537.29	42,125.94	[1] 7,118.31	–
LOWELL	140,883.00	26,201.07	22,547.34	57,357.13	2,556.95	23,627.79	1,807.83	6,784.89
LYNN	124,293.67	18,866.46	44,200.42	45,863.64	821.25	9,469.70	1,500.00	3,572.20
SOMERVILLE	59,740.32	13,226.75	[2] 33,214.61	–	883.40	4,278.47	2,482.40	5,654.69
LAWRENCE	123,123.90	49,333.40	7,644.25	46,322.36	5,168.53	8,245.17	2,579.44	3,830.75
BROCKTON	97,356.01	18,356.96	35,975.88	24,666.62	1,084.93	9,674.21	4,907.81	2,689.60
HOLYOKE	143,149.71	41,838.83	45,396.28	41,286.28	1,104.49	7,536.35	2,357.95	3,629.53
QUINCY	71,568.17	13,295.39	7,845.58	37,536.93	643.23	9,110.36	771.00	2,365.68
NEWTON	40,253.66	10,105.39	10,546.50	4,712.45	627.50	13,081.63	250.00	930.19
MALDEN	50,925.38	8,892.12	22,659.17	11,307.17	475.00	6,579.54	175.00	837.38
HAVERHILL	82,054.82	14,936.37	26,127.34	27,804.14	757.78	10,337.19	875.00	1,217.00
MEDFORD	18,251.87	5,089.77	3,025.47	626.86	1,739.14	6,920.63	350.00	500.00
CHELSEA	25,270.72	9,306.17	3,798.82	4,584.40	360.50	5,588.33	621.50	1,011.00
PITTSFIELD	36,562.06	10,567.28	2,466.15	11,235.45	928.25	7,027.11	1,976.35	2,361.47
FITCHBURG	46,058.48	10,991.27	4,516.91	17,234.17	791.11	9,217.27	2,802.00	505.75
SALEM	39,367.39	6,878.00	15,164.71	11,381.79	649.65	2,633.24	[1] 2,600.00	–
EVERETT	24,096.07	6,266.02	3,275.05	4,067.05	448.50	8,231.21	200.00	1,608.24
CHICOPEE	30,693.42	5,891.74	1,684.42	14,619.03	341.80	5,772.65	1,038.00	1,345.78
TAUNTON	50,508.77	3,319.98	6,261.90	33,981.29	507.65	3,497.81	1,309.33	1,630.81
WALTHAM	23,546.27	6,775.82	6,423.45	3,107.78	374.50	4,299.76	1,100.00	1,464.96
REVERE	15,445.75	8,476.00	500.00	2,230.00	282.17	3,657.58	–	300.00
NORTHAMPTON	18,738.50	6,960.63	1,576.69	4,128.98	472.62	4,217.43	1,000.00	382.15
GLOUCESTER	34,053.54	4,091.92	796.51	23,700.79	405.22	3,800.83	[1] 1,258.27	–
NORTH ADAMS	15,367.34	5,346.02	1,127.14	2,715.46	352.84	3,632.04	1,653.15	540.69
BEVERLY	41,994.52	6,486.98	1,704.82	24,282.39	256.46	6,536.99	295.00	2,431.88
LEOMINSTER	15,638.14	7,253.48	1,083.84	2,525.75	146.00	2,772.11	1,106.96	750.00
ATTLEBORO	36,016.48	2,894.18	879.64	27,221.92	344.24	3,026.50	900.00	750.00
MELROSE	11,480.14	5,019.58	2,733.48	994.08	581.50	1,337.50	314.00	500.00
PEABODY	21,790.02	2,773.51	504.50	10,760.25	346.25	4,664.85	1,517.59	1,223.07
WESTFIELD	15,963.82	4,080.35	514.08	7,605.59	278.00	2,236.12	1,050.00	199.68
GARDNER	29,168.32	6,130.17	10,951.81	3,000.46	218.75	6,842.27	1,000.00	1,024.86
WOBURN	9,909.99	4,637.01	935.51	916.57	144.85	2,388.15	650.00	237.90
MARLBOROUGH	8,259.56	2,377.95	858.41	1,802.85	256.75	2,163.60	600.00	200.00
NEWBURYPORT	10,720.48	1,610.82	332.19	5,384.17	196.65	1,600.00	850.00	746.65
39 Cities	**$3,667,975.97**	**$955,019.34**	**$544,890.96**	**$1,330,163.66**	**$99,910.22**	**$513,689.23**	**$135,061.69**	**$89,240.87**

[1] Includes inspection of milk and vinegar.

[2] Includes tuberculosis.

TABLE VII. — *Maintenance of Departments* — Continued.

3 C. Sanitation.

CITIES.	A TOTAL EXPENSES	B Sewer Maintenance and Operation	C Metropolitan Sewer Maintenance	D Refuse and Garbage Disposal	E Street Cleaning
BOSTON	$3,583,493.73	$516,140.96	$170,976.98	$2,064,475.03	$831,900.76
WORCESTER	372,202.20	109,461.55	–	163,000.38	99,740.27
SPRINGFIELD	419,875.84	43,638.97	–	250,665.33	125,571.54
FALL RIVER	198,075.34	2,745.84	–	131,022.91	64,306.59
CAMBRIDGE	507,366.07	25,846.93	55,711.72	293,138.03	132,669.39
NEW BEDFORD	431,387.85	77,786.05	–	218,640.38	134,961.42
LOWELL	266,648.28	13,015.78	–	174,444.94	79,187.56
LYNN	219,549.68	20,586.67	–	163,639.55	35,323.46
SOMERVILLE	280,340.33	11,343.48	47,286.87	185,223.87	36,486.11
LAWRENCE	352,221.12	8,650.56	–	290,405.05	53,165.51
BROCKTON	204,671.70	78,672.75	–	94,538.21	31,460.74
HOLYOKE	170,491.74	6,482.21	–	118,282.64	45,726.89
QUINCY	177,854.96	36,491.72	21,783.60	93,622.38	25,957.26
NEWTON	210,094.05	40,871.73	20,958.30	103,514.11	44,749.91
MALDEN	156,218.20	5,691.87	24,926.17	99,589.58	26,010.58
HAVERHILL	97,430.33	9,112.48	–	61,002.91	27,314.94
MEDFORD	116,762.19	3,649.11	19,826.91	65,787.26	27,498.91
CHELSEA	91,088.21	6,991.66	21,917.29	35,290.05	26,889.21
PITTSFIELD	68,661.31	39,245.22	–	12,611.05	16,805.04
FITCHBURG	81,014.08	22,636.13	–	30,187.32	28,190.63
SALEM	144,615.94	64,197.01	–	53,257.60	27,161.33
EVERETT	76,977.73	7,103.14	20,365.34	34,545.00	14,964.25
CHICOPEE	54,749.40	6,001.51	–	37,247.89	11,500.00
TAUNTON	55,142.60	15,476.04	–	16,746.55	22,920.01
WALTHAM	95,915.52	14,910.35	14,073.55	45,504.46	21,427.16
REVERE	72,934.45	24,855.76	14,632.64	27,074.90	6,371.15
NORTHAMPTON	17,096.25	8,595.69	–	3,107.36	5,393.20
GLOUCESTER	26,400.70	11,776.62	–	6,734.36	7,889.72
NORTH ADAMS	20,525.25	4,409.87	–	5,221.25	10,894.13
BEVERLY	31,935.29	5,833.18	–	16,247.38	9,854.73
LEOMINSTER	6,602.65	1,109.65	–	3,981.88	1,511.12
ATTLEBORO	14,464.73	4,307.33	–	2,301.19	7,856.21
MELROSE	54,594.91	17,036.08	9,248.34	23,990.68	4,319.81
PEABODY	65,909.29	54,603.59	–	4,565.00	6,740.70
WESTFIELD	16,962.25	4,628.93	–	2,666.56	9,666.76
GARDNER	26,573.81	16,762.48	–	7,311.33	2,500.00
WOBURN	14,454.41	3,072.92	8,424.85	920.48	2,036.16
MARLBOROUGH	18,298.06	10,313.08	–	3,553.75	4,431.23
NEWBURYPORT	18,561.84	455.30	–	14,700.14	3,406.40
39 Cities	**$8,838,162.29**	**$1,354,510.20**	**$450,132.56**	**$4,958,758.74**	**$2,074,760.79**

TABLE VII. — *Maintenance of Departments* — Continued.

4. Highways.

CITIES.	Population of 1925	A TOTAL EXPENSES	B General Administration	C General Highway Expenditures	D Sidewalks and Curbing	E Snow and Ice Removal	F Sprinkling	G Lighting	H Other Expenses
BOSTON	779,620	$4,096,179.50	$168,670.03	$2,459,403.90	$166,709.65	$354,096.77	$79,476.90	$830,545.90	$37,276.35
WORCESTER	190,757	935,554.57	20,336.04	435,542.50	33,943.10	70,970.22	117,033.95	243,818.41	13,910.35
SPRINGFIELD	142,065	870,534.32	38,441.48	498,538.73	20,748.75	63,164.43	43,607.77	192,497.78	13,535.38
FALL RIVER	128,993	488,468.25	19,510.10	258,957.07	15,079.02	14,542.21	65,204.76	113,660.81	1,514.28
CAMBRIDGE	119,669	422,841.32	10,553.72	267,727.92	10,000.00	12,573.52	6,717.57	111,700.77	3,567.82
NEW BEDFORD	119,539	425,945.83	27,447.41	207,316.45	49,359.27	18,076.81	–	116,456.41	7,289.48
LOWELL	110,296	531,242.12	14,683.29	263,234.57	4,006.11	70,803.96	32,997.66	142,519.35	2,997.18
LYNN	103,081	308,891.32	8,560.77	143,587.38	20,545.47	23,279.81	42,560.06	67,254.14	3,103.69
SOMERVILLE	99,032	216,929.75	6,934.17	76,198.61	9,599.73	11,397.62	40,659.05	70,667.82	1,472.75
LAWRENCE	93,527	338,957.14	4,552.70	188,468.67	8,296.15	50,081.69	880.47	81,650.26	5,027.20
BROCKTON	65,343	244,460.81	8,484.49	133,864.15	16,500.00	16,336.02	1,660.02	65,286.20	2,329.93
HOLYOKE	60,335	217,121.68	2,750.01	115,749.93	9,819.26	34,866.33	5,698.33	40,741.10	7,496.72
QUINCY	60,055	241,782.50	667.48	134,606.54	9,134.86	5,027.61	39,402.29	50,654.95	2,288.77
NEWTON	53,003	452,687.26	12,814.52	249,670.60	18,614.48	49,324.85	23,949.45	84,577.98	13,735.38
MALDEN	51,789	174,441.01	11,488.13	62,694.49	1,243.56	11,815.95	37,999.46	46,465.44	2,733.98
HAVERHILL	49,232	224,810.50	5,625.68	110,811.32	10,515.49	24,178.74	17,826.34	53,471.24	2,381.69
MEDFORD	47,627	123,903.61	4,760.53	58,608.78	8,564.83	9,271.28	13,499.85	27,929.65	1,268.69
CHELSEA	47,247	159,758.04	3,964.15	72,817.34	7,553.83	8,585.38	19,572.65	45,502.33	1,762.36
PITTSFIELD	46,877	176,010.19	2,930.04	81,286.15	6,989.63	7,367.22	21,424.66	54,762.15	1,250.34
FITCHBURG	43,609	199,392.99	[1] –	103,311.42	7,633.96	27,172.14	7,549.33	52,335.33	1,390.81
SALEM	42,821	158,875.87	9,328.74	76,601.62	7,359.44	9,451.25	11,843.56	42,774.26	1,517.00
EVERETT	42,072	103,933.17	2,692.01	34,781.71	4,638.25	11,818.88	13,061.42	36,457.12	483.78
CHICOPEE	41,882	174,082.59	7,086.96	114,127.73	8,298.77	10,000.00	5,800.00	28,706.63	62.50
TAUNTON	39,255	145,102.15	3,806.34	94,524.75	4,998.34	6,064.31	3,359.05	31,000.00	1,349.36
WALTHAM	34,746	145,600.18	5,359.88	72,243.94	3,192.65	18,315.00	10,097.60	34,662.34	1,728.77
REVERE	33,261	82,614.38	2,086.30	46,005.14	1,561.29	7,840.86	1,921.02	22,921.30	278.47
NORTHAMPTON	24,145	87,366.88	3,346.20	48,388.06	420.96	8,375.29	3,015.65	23,326.49	494.23
GLOUCESTER	23,375	110,914.17	2,762.38	57,991.17	3,612.21	7,003.28	6,945.62	31,895.60	703.91
NORTH ADAMS	22,717	84,438.69	[1] –	41,004.20	4,954.99	3,552.24	6,989.11	27,938.15	–
BEVERLY	22,685	138,550.18	180.69	65,206.94	1,268.98	6,868.15	8,000.00	55,635.70	1,389.72
LEOMINSTER	22,120	105,611.75	2,797.99	68,962.12	4,814.63	8,170.89	6,277.19	13,394.25	1,194.68
ATTLEBORO	20,623	93,177.94	[1] –	44,575.88	8,114.03	3,769.36	12,399.57	23,946.49	372.61
MELROSE	20,165	76,773.49	[1] –	34,759.55	330.55	6,599.61	7,498.35	25,767.85	1,817.58
PEABODY	19,870	71,110.31	3,067.66	49,751.84	1,535.95	7,924.94	3,743.64	4,720.00	366.28
WESTFIELD	19,342	75,749.03	5,018.00	44,935.67	4,924.50	5,468.40	2,772.41	12,000.00	630.05
GARDNER	18,730	152,569.34	4,543.21	103,085.25	741.37	12,588.48	13,500.00	17,886.03	225.00
WOBURN	18,370	51,984.29	[1] –	27,257.88	998.40	5,306.59	–	18,000.00	421.42
MARLBOROUGH	16,236	79,226.84	4,360.10	40,433.58	2,346.86	8,820.81	–	23,265.49	–
NEWBURYPORT	15,656	55,604.38	2,463.84	25,866.34	948.85	1,814.47	6,194.88	17,617.64	698.36
39 Cities	**2,909,767**	**$12 843,198.34**	**$432,075.04**	**$7,012,899.89**	**$499,918.17**	**$1,032,685.37**	**$741,139.64**	**$2,984,413.36**	**$140,066.87**

[1] Included in Board of Public Works.

TABLE VII. — *Maintenance of Departments* — Continued.

5. Charities.

CITIES.	Population of 1925	A TOTAL EXPENSES	B General Administration	C Almshouse	D Outside Relief by City	E Relief given by Other Cities and Towns	F. MOTHERS' AID: By City	F. MOTHERS' AID: By Other Cities and Towns	G Municipal General Hospitals	H Other Expenses
BOSTON	779,620	$4,019,357.53	$138,933.11	$462,973.45	$843,083.62	$8,013.57	$689,582.25	$8,451.85	$1,697,590.50	[1] $170,729.18
WORCESTER	190,757	861,814.13	16,693.33	66,630.28	176,758.08	10,207.34	71,598.35	1,347.68	518,579.07	–
SPRINGFIELD	142,065	181,172.06	18,334.19	70,948.85	67,021.20	4,477.30	20,390.52	–	–	–
FALL RIVER	128,993	546,072.32	13,325.50	85,114.29	224,086.62	3,771.20	40,811.00	431.12	178,532.59	–
CAMBRIDGE	119,669	427,774.12	15,111.18	46,993.51	114,789.62	12,214.04	94,418.00	7,647.47	136,600.30	–
NEW BEDFORD	119,539	344,807.57	17,931.79	75,484.29	179,127.87	7,402.00	62,132.90	2,728.72	–	–
LOWELL	110,296	382,361.18	10,597.47	153,434.09	113,031.58	3,549.76	100,880.13	868.15	–	–
LYNN	103,081	246,334.36	8,157.97	28,549.06	135,224.76	14,150.68	56,958.84	3,293.05	–	–
SOMERVILLE	99,032	118,000.35	5,065.49	18,431.22	45,002.15	9,970.70	34,926.00	4,604.79	–	–
LAWRENCE	93,527	263,912.22	7,036.82	127,497.48	82,519.71	3,165.49	42,175.28	1,517.44	–	–
BROCKTON	65,343	180,103.11	7,489.19	40,175.17	87,223.49	1,615.93	36,290.18	4,181.55	–	3,127.60
HOLYOKE	60,335	193,457.32	9,619.40	61,182.73	91,358.84	3,296.35	25,522.15	2,477.85	–	–
QUINCY	60,055	184,137.49	4,038.35	10,430.03	28,206.77	329.97	16,787.09	2,426.13	121,919.15	–
NEWTON	53,003	62,661.17	4,628.51	10,505.23	17,830.79	2,483.80	24,860.64	1,956.14	–	396.06
MALDEN	51,789	99,594.55	4,397.40	17,699.58	27,331.35	2,909.89	47,063.00	193.33	–	–
HAVERHILL	49,232	288,606.67	5,525.93	49,688.77	61,300.63	530.42	34,243.84	–	137,317.08	–
MEDFORD	47,627	60,587.60	3,085.77	17,978.81	24,045.52	876.40	13,599.02	1,002.08	–	–
CHELSEA	47,247	138,919.65	6,900.65	–	85,797.24	7,947.44	37,977.19	297.13	–	–
PITTSFIELD	46,877	45,584.64	4,334.09	12,284.64	20,596.79	333.01	8,036.11	–	–	–
FITCHBURG	43,609	232,066.40	5,156.66	19,485.69	65,366.87	1,724.74	27,790.33	1,208.72	111,333.39	–
SALEM	42,821	159,206.85	5,014.60	23,260.93	87,133.15	11,941.53	30,737.22	744.02	–	375.40
EVERETT	42,072	90,405.70	4,336.93	–	50,778.91	5,232.77	25,528.07	2,364.02	2,165.00	–
CHICOPEE	41,882	90,239 86	8,611.92	17,530.11	51,877.46	1,600.36	10,620.01	–	–	–
TAUNTON	39,255	89,906.11	2,034.16	30,016.98	36,991.06	2,913.16	17,835.36	115.39	–	–
WALTHAM	34,746	68,861.84	2,086.46	8,699.65	26,775.96	192 48	29,668.78	1,438.51	–	–
REVERE	33,261	42,460.62	4,398.15	–	19,167.75	747.67	16,721.68	1,425.37	–	–
NORTHAMPTON	24,145	31,646.60	3,725.25	6,938.67	15,810.27	379.74	4,440.00	352.67	–	–
GLOUCESTER	23,375	93,665.22	3,166.69	19,790.65	45,507.39	1,820.65	13,566.72	2,467.17	–	7,345.95
NORTH ADAMS	22,717	33,983.41	2,477.80	9,855.77	18,170.35	151.75	2,737.45	590.29	–	–
BEVERLY	22,685	76,416.95	3,753.40	15,668.91	41,374.69	774.25	14,169.00	676.70	–	–
LEOMINSTER	22,120	31,004.30	2,301.82	10,564.04	13,794.45	1,095.25	3,248.74	–	–	–
ATTLEBORO	20,623	50,762.09	3,432.43	5,658.27	14,840.22	1,182.21	11,348.42	2,132.00	12,168.54	–
MELROSE	20,165	20,146.60	1,420.02	–	12,827.82	732.00	4,261.64	905.12	–	–
PEABODY	19,870	56,250.17	3,784.69	13,068.51	24,204.62	3,725.54	11,416.81	50.00	–	–
WESTFIELD	19,342	32,254.27	3,688.60	10,398 19	11,908.51	784.97	5,474.00	–	–	–
GARDNER	18,730	36,073.91	2,104.70	9,247.58	16,264.60	1,757.25	6,699.78	–	–	–
WOBURN	18,370	35,538.47	2,238.93	4,599.54	17,802.48	220.85	9,024.75	1,651.92	–	–
MARLBOROUGH	16,236	24,008.51	1,822.38	9,780.10	7,854.42	1,207.48	3,344.13	–	–	–
NEWBURYPORT	15,656	38,234.78	1,141.20	15,237.98	13,000.77	3,660.83	5,194.00	–	–	–
39 Cities	**2,909,767**	**$9,978,390.70**	**$367,902.93**	**$1,585.803.05**	**$3,015,788.38**	**$139,090.77**	**$1,712,079.38**	**$59,546.38**	**$2,916,205.62**	**$181,974.19**

[1] Includes the following expenses: Children's Institutions Department, $134,572.79; Suffolk School for Boys, $2,508.48; Steamer Geo. A. Hibbard, $31,757.98; Children's excursions, $1,889.93.

TABLE VII. — *Maintenance of Departments* — Continued.

6. Soldiers' Benefits.

CITIES.	Population of 1925	A TOTAL EXPENSES	B General Administration	C State Aid	D Military Aid	E Soldiers' Burials	F Soldiers' Relief
BOSTON	779,620	$497,666.78	$63,748.78	$33,738.00	$47,245.90	$932.00	$352,002.10
WORCESTER	190,757	34,383.07	748.47	9,496.00	4,990.00	–	19,148.60
SPRINGFIELD	142,065	36,464.44	3,432.17	5,338.00	4,050.00	120.00	23,524.27
FALL RIVER	128,993	52,465.60	1,362.10	2,885.00	7,156.00	163.10	40,899.40
CAMBRIDGE	119,669	75,950.78	7,594.65	5,088.00	5,923.50	60.00	57,284.63
NEW BEDFORD	119,539	44,202.26	4,323.25	4,808.00	3,449.00	337.00	31,285.01
LOWELL	110,296	45,668.45	4,532.47	4,560.00	5,062.00	102.90	31,411.08
LYNN	103,081	53,650.43	5,261.09	11,282.00	4,230.50	481.96	32,394.88
SOMERVILLE	99,032	36,938.73	1,432.08	6,296.00	3,884.50	120.00	25,206.15
LAWRENCE	93,527	23,534.00	–	1,974.00	3,409.00	–	18,151.00
BROCKTON	65,343	25,693.92	325.00	5,388.00	2,887.00	306.00	16,787.92
HOLYOKE	60,335	8,207.31	600.00	1,108.00	173.00	–	6,326.31
QUINCY	60,055	9,709.14	–	2,134.00	198.00	60.00	7,317.14
NEWTON	53,003	10,696.29	–	1,722.00	1,205.00	–	7,769.29
MALDEN	51,789	20,531.66	1,571.35	4,078.00	1,402.00	–	13,480.31
HAVERHILL	49,232	27,471.06	1,238.33	4,286.00	1,470.00	–	20,476.73
MEDFORD	47,627	12,118.96	350.00	2,180.00	75.00	60.00	9,453.96
CHELSEA	47,247	35,666.72	1,806.72	1,516.00	1,560.00	107.00	30,677.00
PITTSFIELD	46,877	9,637.00	–	2,536.00	–	96.00	7,005.00
FITCHBURG	43,609	24,349.31	868.04	1,350.00	775.00	–	21,356.27
SALEM	42,821	40,678.58	830.84	4,674.00	2,231.00	262.50	32,680.24
EVERETT	42,072	15,662.96	–	2,046.00	1,616.00	104.00	11,896.96
CHICOPEE	41,882	8,571.35	67.12	204.00	1,194.00	–	7,106.23
TAUNTON	39,255	9,918.84	300.00	2,212.00	521.00	60.00	6,825.84
WALTHAM	34,746	14,198.64	1.00	1,564.00	185.00	–	12,448.64
REVERE	33,261	11,927.05	1,100.00	1,624.00	832.00	161.05	8,210.00
NORTHAMPTON	24,145	5,014.30	164.50	1,212.00	53.00	–	3,584.80
GLOUCESTER	23,375	26,800.04	1,085.84	3,006.00	2,525.00	–	20,183.20
NORTH ADAMS	22,717	2,457.20	–	1,102.00	532.50	–	822.70
BEVERLY	22,685	11,888.44	–	3,295.25	225.00	60.00	8,308.19
LEOMINSTER	22,120	5,845.74	310.75	1,436.00	725.00	–	3,373.99
ATTLEBORO	20,623	3,716.75	319.00	1,122.00	144.00	–	2,131.75
MELROSE	20,165	8,255.85	571.16	1,674.00	440.00	–	5,570.69
PEABODY	19,870	9,146.28	1,582.60	1,434.00	621.00	60.00	5,448.68
WESTFIELD	19,342	3,666.00	–	2,256.00	576.00	120.00	714.00
GARDNER	18,730	5,341.10	110.15	914.00	135.00	33.75	4,148.20
WOBURN	18,370	6,630.15	–	720.00	1,267.00	–	4,643.15
MARLBOROUGH	16,236	6,785.07	9.00	2,414.00	920.00	–	3,442.07
NEWBURYPORT	15,656	10,154.39	410.46	3,994.00	245.00	60.00	5,444.93
39 Cities	**2,909,767**	**$1,291,664.64**	**$106,056.92**	**$148,666.25**	**$114,132.90**	**$3,867.26**	**$918,941.31**

TABLE VII. — *Maintenance of Departments* — Continued.

7. Schools.

CITIES.	Population of 1925	A	B. GENERAL EXPENSES			C	D	E
		TOTAL EXPENSES	Administrative Salaries	Other General Salaries	Other General Expenses	Teachers' Salaries	Text Books and Supplies	Tuition
BOSTON	779,620	$12,751,302.47	$41,000.00	$216,262.85	$41,364.68	$9,090,574.20	$734,140.86	$22,253.08
WORCESTER	190,757	3,084,041.49	16,445.98	40,814.68	10,876.71	2,318,987.03	207,819.59	-
SPRINGFIELD	142,065	2,701,406.09	9,000.00	31,636.13	19,624.31	1,971,699.15	161,575.81	1,801.80
FALL RIVER	128,993	1,822,559.68	10,566.67	22,876.19	10,510.68	1,359,685.49	78,319.11	1,089.50
CAMBRIDGE	119,669	1,458,666.17	12,100.00	32,141.02	10,248.33	1,156,629.60	56,629.44	9,141.17
NEW BEDFORD	119,539	1,741,298.04	15,999.36	23,670.03	12,713.76	1,337,609.98	79,025.80	88.35
LOWELL	110,296	1,450,676.03	5,439.86	22,325.20	4,542.38	1,008,551.45	79,776.19	-
LYNN	103,081	1,318,589.96	11,996.87	13,609.09	7,287.71	855,641.14	55,673.17	639.80
SOMERVILLE	99,032	997,526.12	5,000.00	11,002.61	4,082.40	762,873.67	35,608.35	7,316.74
LAWRENCE	93,527	1,255,853.53	7,445.24	17,374.00	1,700.77	924,636.56	45,153.94	1,874.72
BROCKTON	65,343	884,369.46	6,464.50	5,990.00	3,270.67	666,096.70	51,131.09	952.45
HOLYOKE	60,335	882,314.44	8,762.50	14,782.92	6,197.07	597,215.79	32,107.61	58.24
QUINCY	60,055	809,830.53	9,037.60	4,399.88	5,372.90	608,876.69	58,365.75	1,460.91
NEWTON	53,003	1,075,255.52	13,833.65	12,181 72	5,796.48	772,808.54	49,293.65	1,123.68
MALDEN	51,789	577,639.03	5,200.00	4,903.12	4,153.54	433,717.96	38,619.82	6,647.02
HAVERHILL	49,232	650,797.03	6,000.00	4,841.33	3,826.12	460,621 20	28,072.36	-
MEDFORD	47,627	598,911.82	5,466.65	9,375.59	3,136.57	453.011.72	31,973.02	5,608.82
CHELSEA	47,247	604,531.75	4,249.33	4,550.00	2,217.81	457,408.60	25,218.79	3,249.45
PITTSFIELD	46,877	635,370.18	5,500.00	4,900.00	3,398.03	467,397.89	30,373.50	958 00
FITCHBURG	43,609	535,328.16	4,500.00	8,093.20	2,628.13	400,020.37	26,651.32	884.91
SALEM	42,821	480,277.26	4,500.00	8,241 84	1,204.04	352,286.18	20,093.59	1,525.10
EVERETT	42,072	633,764 53	6,880.00	4,753.65	1,663.24	484,027.56	31 360.62	4,179.99
CHICOPEE	41,882	482,151.04	5,000.00	6,837.91	2,044.48	330,663.94	24,368.04	4,549.95
TAUNTON	39,255	429,762.15	4,747.75	4,248.17	1,703.50	318,605.61	20,766.02	604.99
WALTHAM	34,746	368,057.22	4,000.00	5,653.84	2,907.43	267,465.76	17,068.49	4,640.78
REVERE	33,261	583,339.11	5,000.00	7,540.84	3,673.87	408,096.12	48,338.97	8,545.61
NORTHAMPTON	24,145	333,837.25	4,500.00	3.351.16	2,593.72	229,785.64	23,703.59	1,310.51
GLOUCESTER	23,375	331,916.11	5,000.00	4,233.00	2,481.27	227,923.26	12,717.04	238.00
NORTH ADAMS	22,717	274,125.51	4,908.32	2,350.00	1,310.75	200,318.17	15,705.45	6.80
BEVERLY	22,685	404,608.59	4,096.98	9,368.00	1,975.92	302,645.21	18,988.18	93.60
LEOMINSTER	22,120	230.838 34	3,900.00	3,390.16	1,408.38	159.278.55	12,837.78	3,329.36
ATTLEBORO	20,623	299,762.99	3,866.67	4,633.20	2,148.22	220,871.47	12,076.34	463.62
MELROSE	20,165	267,754.87	4,549.93	2,816.99	2,049.78	192,315.16	12,457.79	2,767.72
PEABODY	19,870	263,698.98	3,521 92	2,672.47	1,157.91	182,250.24	12,716.75	462.82
WESTFIELD	19,342	280,745.77	3,760.00	4,171.88	5,852.27	209,704.83	12,265.55	33.92
GARDNER	18,730	192,240.24	4,400 00	2,239.92	1,447.97	134,736.09	17,273.58	2,894.62
WOBURN	18,370	209,017.02	3.737 50	3,095.35	598.52	152,456.33	8,529.61	1,061.56
MARLBOROUGH	16,236	157,587.10	3,499.99	2,799.99	509.89	114,479.63	7,614.75	1,103.52
NEWBURYPORT	15,656	137,705.01	4,000.00	2,160.00	1,083.39	98,461.74	8,076.70	-
39 Cities	**2,909,767**	**$42,197,456.59**	**$287,877.27**	**$590,287.93**	**$200,763.61**	**$30,690,435.22**	**$2,242,488.01**	**$102,961.11**

TABLE VII. — *Maintenance of Departments* — Continued.

7. *Schools* — Concluded.

CITIES.	F Transportation	G Support of Truants	H Janitors' Services	I Fuel and Light	J Maintenance of Buildings and Grounds	K Furniture and Furnishings	L Rent	M Other Expenses
BOSTON	$17,096.16	$14,779 62	$686,224.82	$435,321.96	$1,108,292.70	$231,483.78	$49,271.46	$63,236.30
WORCESTER	2,725.00	3,134.87	172,014.35	123,668.18	147,287.81	25,956.15	5,920.00	8,391.14
SPRINGFIELD	9,513.00	1,636.50	205,075.31	110.826.86	101,854.43	17,474.39	–	59,688.40
FALL RIVER	12,261.50	679.81	131,233.07	57,053.37	108,226.92	6,794.62	8,500.81	14,761.94
CAMBRIDGE	1,316.00	164.57	87,298.37	38,180.04	29,881.91	1,762.81	–	23,172.91
NEW BEDFORD	6,250.00	450.32	108,016.88	48,267.86	76,027.58	14,407.58	4,800.00	13,970.54
LOWELL	2,208.44	1,442.29	152,734.69	55,610.69	80,943.99	6,669.34	120.00	30,311.51
LYNN	1,709.05	4,118.26	90,317.48	54,285.75	182,712.16	6,782.81	–	33,816.67
SOMERVILLE	–	910.02	69,369.79	49,664.38	44,813.62	2,738.08	–	4,146.46
LAWRENCE	–	2,265.96	103,824.92	43,454.56	94,704.40	2,601.38	2,599.00	8,218.08
BROCKTON	4,705.45	563.15	53,445.55	47,654.73	36,877.21	4,837.68	–	2,380.28
HOLYOKE	4,854.00	887.42	59,483.17	65,286.00	79,767.37	5,628.45	1,200.00	6,083.90
QUINCY	5,202.74	289.45	39,871.42	31,566.94	30,291.85	3,447.19	615.66	11,031.55
NEWTON	7,853.67	543.43	57,207.10	40,074.23	108,397.63	4,793.23	750.00	598.51
MALDEN	–	–	31,174.02	11,670.18	40,414.35	755.01	–	384.01
HAVERHILL	9,465.00	769.42	41,928.92	45,230.32	42,135.27	1,755.43	–	6,151.66
MEDFORD	–	438.59	33,027.19	29,629.90	25,237.40	1,289.57	–	716.80
CHELSEA	–	1,238.32	41,077.06	18,915.22	44,097.48	1,682.06	–	627.63
PITTSFIELD	8,361.93	151.57	34,505.23	46,192.97	32,069.87	–	1,409.52	151.67
FITCHBURG	8,462.88	510.38	32,965.12	30,143.08	17,187.94	–	–	3,280.83
SALEM	1,706.50	1,787.12	36,688.68	23,560.58	20,180.69	486.75	–	8,016.19
EVERETT	–	381.14	47,675.82	29,197.91	20,780.58	729.66	–	2,134.36
CHICOPEE	9,463.09	826.70	20,990.27	21,556.99	37,264.71	1,477.96	1,980.00	6,127.00
TAUNTON	7,421.90	446.32	25,907.28	29,598.10	12,929.36	240.65	202.50	2,340.00
WALTHAM	5,648.60	272.03	18,758.95	19,724.41	16,210.80	4,582.48	–	1,123.65
REVERE	2,096.97	–	45,626.95	27,050.49	24,457.04	1,243.81	–	1,668.44
NORTHAMPTON	2,797.61	–	17,579.48	24,045.39	17,811.03	4,594.71	–	1,764.41
GLOUCESTER	3,209.50	163.71	23,663.61	16,747.11	28,542.92	257.16	482.70	6,256.83
NORTH ADAMS	1,230.60	32.57	16,059.44	11,451.11	10,688.64	4,575.30	–	5,488.36
BEVERLY	6,673.83	237.70	25,811.84	18,110.45	14,883.74	67.50	36.00	1,619.64
LEOMINSTER	10,186.50	–	15,742.00	13,091.02	5,075.69	–	–	2,598.90
ATTLEBORO	7,399.13	–	19,107.80	14,279.94	12,015.97	485.94	–	2,414.68
MELROSE	660.00	–	16,234.80	15,097.66	17,633.27	344.36	–	827.41
PEABODY	7,576.90	309.42	23,042.53	15,511.43	9,234.14	213.00	–	5,029.45
WESTFIELD	5,991.28	–	13,023.51	12,693.19	11,911.39	–	–	1,337.95
GARDNER	3,180.20	320.63	8,883.78	10,414.72	4,494.18	1,422.78	–	531.77
WOBURN	350.00	101.14	13,882.00	8,185.45	13,762.95	1,709.79	–	1,546.82
MARLBOROUGH	5,998.05	–	8,500.04	7,856.85	3,939.73	41.00	–	1,243.66
NEWBURYPORT	992.10	112.86	7,837.54	8,677.05	4,081.74	197.23	152.00	1,872.66
39 Cities	**$184,567.58**	**$39,965.29**	**$2,644,810.78**	**$1,709,547.07**	**$2,717,120.46**	**$363,529.64**	**$78,039.65**	**$345,062.97**

TABLE VII. — *Maintenance of Departments* — Continued.

8. Libraries.

CITIES.	Population of 1925	A TOTAL EXPENSES	B Salaries and Wages	C Books, Periodicals, etc.	D Binding	E Fuel and Light	F Buildings	G Other Expenses
BOSTON	779,620	$840,015.60	$545,269.64	$123,930.56	$67,528.85	$33,562.47	$53,596.99	$16,127.09
WORCESTER	190,757	144,998.36	94,104.72	22,954.96	7,150.67	7,131.04	7,460.71	6,196.26
SPRINGFIELD	142,065	162,218.00	–	–	–	–	–	[1] 162,218.00
FALL RIVER	128,993	80,416.30	45,664.36	8,700.50	8,142.27	4,156.40	10,738.71	3,014.06
CAMBRIDGE	119,669	65,618.56	44,639.64	13,164.32	3,100.08	1,654.33	1,036.49	2,023.70
NEW BEDFORD	119,539	81,957.09	56,021.21	14,548.92	4,149.40	1,070.65	3,868.15	2,298.76
LOWELL	110,296	35,771.74	21,069.26	8,139.67	1,989.72	1,021.10	1,672.23	1,879.76
LYNN	103,081	60,959.88	37,072.75	10,906.99	2,747.93	3,457.16	2,737.46	4,037.59
SOMERVILLE	99,032	76,219.96	44,751.39	13,422.21	2,886.85	4,809.38	6,800.73	3,549.40
LAWRENCE	93,527	53,033.69	33,087.50	9,864.58	2,320.75	1,598.22	4,253.64	1,909.00
BROCKTON	65,343	36,170.06	19,982.73	8,009.67	1,149.34	2,991.12	2,519.04	1,518.16
HOLYOKE	60,335	41,210.00	–	–	–	–	–	[1] 41,210.00
QUINCY	60,055	40,836.75	20,110.07	10,561.66	2,045.65	2,339.92	3,405.89	2,373.56
NEWTON	53,003	69,865.84	38,268.39	14,970.36	3,203.90	3,867.83	4,384.18	5,171.18
MALDEN	51,789	40,486.94	21,171.52	7,979.13	1,876.58	1,488.68	2,221.34	5,749.69
HAVERHILL	49,232	46,650.29	23,680.01	7,081.16	2,527.84	2,401.77	6,843.01	4,116.50
MEDFORD	47,627	19,634.92	9,541.31	4,903.00	992.61	1,170.86	1,542.27	1,484.87
CHELSEA	47,247	27,135.71	11,197.72	7,720.29	1,397.23	1,665.24	3,739.28	1,415.95
PITTSFIELD	46,877	22,000.00	–	–	–	–	–	[1] 22,000.00
FITCHBURG	43,609	16,350.92	9,166.55	4,083.51	139.94	1,779.14	534.41	647.37
SALEM	42,821	30,137.68	18,439.35	5,158.09	1,202.61	2,575.48	797.58	1,964.57
EVERETT	42,072	24,102.52	13,286.78	4,416.01	1,414.39	1,577.71	2,054.39	1,353.24
CHICOPEE	41,882	17,721.46	9,670.85	4,947.88	360.86	1,078.89	1,218.80	444.18
TAUNTON	39,255	18,329.14	9,166.79	5,788.19	339.25	1,552.75	990.06	492.10
WALTHAM	34,746	33,132.11	18,649.68	6,390.03	1,833.29	3,785.55	1,282.92	1,190.64
REVERE	33,261	7,925.58	4,720.00	1,350.57	216.77	973.37	369.89	294.98
NORTHAMPTON	24,145	37,298.09	18,446.62	9,078.26	1,722.99	3,072.33	1,765.11	3,212.78
GLOUCESTER	23,375	900.00	–	–	–	–	–	[1] 900.00
NORTH ADAMS	22,717	12,906.37	6,280.54	3,775.65	160.67	1,290.37	913.46	485.68
BEVERLY	22,685	27,848.98	12,234.07	8,143.31	1,000.54	2,188.39	2,993.05	1,289.62
LEOMINSTER	22,120	10,999.87	6,170.87	1,902.98	422.77	1,179.84	701.87	621.54
ATTLEBORO	20,623	15,291.42	8,222.26	2,779.04	900.00	1,055.00	1,124.82	1,210.30
MELROSE	20,165	16,141.47	8,484.34	3,663.47	599.91	998.37	1,546.10	849.28
PEABODY	19,870	2,000.00	–	–	–	–	–	[1] 2,000.00
WESTFIELD	19,342	13,285.61	–	–	–	–	–	[1] 13,285.61
GARDNER	18,730	11,260.00	–	–	–	–	–	[1] 11,260.00
WOBURN	18,370	17,972.03	10,274.01	2,713.17	349.70	1,108.34	1,236.44	2,290.37
MARLBOROUGH	16,236	8,831.31	5,563.60	1,405.54	78.40	954.83	239.98	588.96
NEWBURYPORT	15,656	10,973.53	6,985.84	2,403.46	473.67	785.40	151.72	173.44
39 Cities	**2,909,767**	**$2,278,607.78**	**$1,231,394.37**	**$354,857.14**	**$124,425.43**	**$100,341.93**	**$134,740.72**	**$332,848.19**

[1] Appropriation.

TABLE VII. — *Maintenance of Departments* — Continued.

9. Recreation.

CITIES.	Population of 1925	A	B	C. PARKS AND GARDENS		D	E	F. CELEBRATIONS AND ENTERTAINMENTS		
		TOTAL EXPENSES	General Administration	Maintenance	Metropolitan Park Maintenance	Playgrounds and Gymnasia	Bathhouses and Beaches	Fourth of July	Labor Day	Band Concerts, etc.
BOSTON	779,620	$2,360,902.64	$132,856.52	$730,953.46	$751,391.50	$328,625.93	$239,379.56	$22,812.40	$1,458.69	$153,424.58
WORCESTER	190,757	132,419.34	–	81,483.10	–	44,249.62	4,159.36	671.50	–	1,855.76
SPRINGFIELD	142,065	257,479.01	4,813.10	189,263.12	–	47,161.35	5,616.08	4,678.76	–	5,946.60
FALL RIVER	128,993	100,817.68	5,298.44	57,786.42	–	37,300.82	–	–	–	432.00
CAMBRIDGE	119,669	202,286.06	5,972.98	66,196.72	83,190.84	32,935.75	7,349.82	4,722.75	391.42	1,525.78
NEW BEDFORD	119,539	114,520.22	–	79,031.10	–	9,577.85	10,300.79	2,998.42	–	12,612.06
LOWELL	110,296	63,338.57	5,234.08	40,303.06	–	10,237.48	2,932.47	1,495.56	995.10	2,140.82
LYNN	103,081	121,712.85	–	30,654.71	64,619.90	20,490.67	649.13	2,346.40	1,043.70	1,908.34
SOMERVILLE	99,032	95,212.09	–	18,093.66	57,212.56	14,049.38	2,551.75	2,568.00	–	736.74
LAWRENCE	93,527	64,118.71	–	43,934.54	–	6,581.82	9,020.99	3,541.49	–	1,039.87
BROCKTON	65,343	16,939.37	–	8,999.84	–	7,555.13	–	–	–	384.40
HOLYOKE	60,335	54,023.18	1,283.66	27,206.42	–	15,634.71	9,063.57	–	–	834.82
QUINCY	60,055	47,853.58	–	5,265.48	32,728.13	4,946.67	1,916.81	1,974.24	–	1,022.25
NEWTON	53,003	114,357.42	–	8,741.53	43,826.96	56,684.97	3,640.04	–	–	1,463.92
MALDEN	51,789	68,761.68	2,401.27	28,456.62	31,736.74	3,948.95	–	1,000.00	–	1,218.10
HAVERHILL	49,232	36,651.60	3,744.05	25,522.55	–	4,630.37	–	–	–	2,754.63
MEDFORD	47,627	43,178.93	2,112.73	9,011.94	26,926.07	1,799.86	390.96	873.83	–	2,063.54
CHELSEA	47,247	53,595.09	–	–	25,949.67	20,005.29	–	687.75	–	6,952.38
PITTSFIELD	46,877	15,306.78	–	10,646.47	–	3,309.19	651.12	–	–	700.00
FITCHBURG	43,609	26,886.10	918.28	14,588.77	–	9,942.93	–	221.50	–	1,214.62
SALEM	42,821	43,273.18	3,060.36	25,352.45	–	9,955.14	1,704.73	800.00	–	2,400.50
EVERETT	42,072	48,728.41	–	13,334.71	26,896.76	5,108.87	1,054.45	970.12	–	1,363.50
CHICOPEE	41,882	11,050.74	–	1,537.15	–	9,217.69	295.90	–	–	–
TAUNTON	39,255	8,249.04	–	3,744.58	–	4,387.96	–	–	–	116.50
WALTHAM	34,746	42,918.89	–	7,935.30	22,721.97	11,687.62	–	574.00	–	–
REVERE	33,261	17,856.30	–	–	17,081.30	–	–	775.00	–	–
NORTHAMPTON	24,145	5,291.46	–	1,042.51	–	4,076.95	–	–	–	172.00
GLOUCESTER	23,375	6,092.68	–	3,985.65	–	52.50	1,523.60	250.00	–	280.93
NORTH ADAMS	22,717	1,040.84	–	491.55	–	380.79	–	–	–	168.50
BEVERLY	22,685	10,857.40	–	2,224.25	–	4,766.12	2,338.00	693.22	–	835.81
LEOMINSTER	22,120	2,004.87	–	773.67	–	–	–	500.00	–	731.20
ATTLEBORO	20,623	14,610.35	–	10,728.92	–	2,991.43	–	400.00	–	490.00
MELROSE	20,165	24,007.38	343.35	4,097.95	12,328.46	5,855.66	1,198.06	–	–	183.90
PEABODY	19,870	7,743.60	–	–	–	7,520.55	–	–	–	223.05
WESTFIELD	19,342	3,669.68	–	836.38	–	2,833.30	–	–	–	–
GARDNER	18,730	21,763.33	758.86	5,042.53	–	4,223.61	10,738.33	–	–	1,000.00
WOBURN	18,370	13,474.14	–	787.40	10,121.54	1,617.62	529.37	360.95	–	57.26
MARLBOROUGH	16,236	1,137.77	–	923.19	–	149.58	–	–	–	65.00
NEWBURYPORT	15,656	5,571.98	–	4,264.34	–	1,154.64	–	70.00	–	83.00
39 Cities	**2,909,767**	**$4,279,702.94**	**$168,797.68**	**$1,563,242.04**	**$1,206,732.40**	**$755,648.77**	**$317,004.89**	**$55,985.89**	**$3,888.91**	**$208,402.36**

TABLE VII. — *Maintenance of Departments* — Continued.

10. Pensions.

CITIES.	Population of 1925	A	B. DEPARTMENTAL					C	D
		TOTAL EXPENSES	Police	Fire	Highways	Schools	All Other	Water	Cemetery
BOSTON	779,620	$1,080,840.16	$202,535.65	$257,434.93	$31,571.36	$189,918.39	$369,283.40	[1] $30,096.43	–
WORCESTER	190,757	75,683.22	16,051.96	23,739.03	20,043.84	5,861.61	4,273.59	4,478.18	$1,235.01
SPRINGFIELD	142,065	43,532.93	13,838.54	14,871.84	10,841.85	–	3,980.70	–	–
FALL RIVER	128,993	37,543.79	15,286.76	20,451.37	–	1,805.66	–	–	–
CAMBRIDGE	119,669	101,527.18	10,551.83	23,255.93	32,239.00	11,919.80	13,087.31	9,037.02	1,436.29
NEW BEDFORD	119,539	26,735.79	12,796.86	7,250.44	1,884.14	2,302.86	1,492.53	[2] 484.80	524.16
LOWELL	110,296	34,941.69	12,147.48	17,604.34	2,093.72	844.68	517.47	1,734.00	–
LYNN	103,081	61,297.03	14,139.06	11,887.69	9,331.66	4,190.00	16,105.93	4,231.37	1,411.32
SOMERVILLE	99,032	41,224.17	10,293.67	5,688.85	10,129.74	–	11,197.10	3,914.81	–
LAWRENCE	93,527	14,071.98	6,966.25	6,505.73	–	600.00	–	–	–
BROCKTON	65,343	31,016.43	5,543.55	8,914.39	5,624.29	2,774.44	6,255.95	1,903.81	–
HOLYOKE	60,335	20,026.63	4,813.91	5,757.50	–	750.15	[3] 8,705.07	–	–
QUINCY	60,055	18,455.08	2,235.61	549.96	9,549.28	184.02	2,237.60	3,698.61	–
NEWTON	53,003	54,807.40	10,611.44	3,650.00	35,308.25	–	2,467.31	2,770.40	–
MALDEN	51,789	26,530.84	3,992.50	6,523.35	[4] 13,839.22	–	704.21	–	1,471.56
HAVERHILL	49,232	8,408.17	3,035.57	2,596.22	800.00	1,935.14	41.24	–	–
MEDFORD	47,627	13,416.22	2,362.50	833.34	3,726.00	1,200.00	3,136.00	2,158.38	–
CHELSEA	47,247	21,184.77	2,991.93	5,188.53	6,855.36	–	4,363.30	1,785.65	–
PITTSFIELD	46,877	4,347.50	2,760.00	787.50	–	800.00	–	–	–
FITCHBURG	43,609	11,379.26	2,544.30	937.55	5,691.85	594.36	–	1,611.20	–
SALEM	42,821	16,499.68	1,934.40	1,753.72	8,471.32	999.84	1,616.68	1,723.72	–
EVERETT	42,072	15,461.77	2,592.42	702.43	10,606.42	–	858.50	–	702.00
CHICOPEE	41,882	6,198.29	1,825.00	1,595.00	663.00	–	–	[5] 2,115.29	–
TAUNTON	39,255	–	–	–	–	–	–	–	–
WALTHAM	34,746	12,819.64	1,692.71	3,270.50	5,181.18	–	630.00	1,339.26	705.99
REVERE	33,261	8,323.52	850.00	1,967.92	4,505.60	1,000.00	–	–	–
NORTHAMPTON	24,145	2,300.56	1,459.96	840.60	–	–	–	–	–
GLOUCESTER	23,375	11,938.50	6,313.50	5,307.00	318.00	–	–	–	–
NORTH ADAMS	22,717	–	–	–	–	–	–	–	–
BEVERLY	22,685	5,791.90	2,352.50	2,082.25	582.31	424.84	350.00	–	–
LEOMINSTER	22,120	716.40	–	–	716.40	–	–	–	–
ATTLEBORO	20,623	1,412.40	–	1,412.40	–	–	–	–	–
MELROSE	20,165	14,477.40	875.00	1,975.00	–	–	[6] 11,395.67	–	231.73
PEABODY	19,870	6,696.74	1,789.30	712.50	2,074.12	620.74	367.62	[7] 1,132.46	–
WESTFIELD	19,342	975.00	975.00	–	–	–	–	–	–
GARDNER	18,730	3,439.64	912.50	–	2,527.14	–	–	–	–
WOBURN	18,370	9,917.27	3,019.50	–	–	–	[3] 6,897.77	–	–
MARLBOROUGH	16,236	1,571.40	1,571.40	–	–	–	–	–	–
NEWBURYPORT	15,656	650.00	–	650.00	–	–	–	–	–
39 Cities	**2,909,767**	**$1,846,160.35**	**$383,662.56**	**$446,697.81**	**$235,175.05**	**$228,726.53**	**$469,964.95**	**$74,215.39**	**$7,718.06**

[1] Includes $10,554.27 other enterprises. [2] Other enterprises. [3] Public Works. [4] Includes water, amount not specified. [5] Includes $688.29 electric light.
[6] Includes $10,795.67 public works. [7] Includes $532.46 electric light.

TABLE VII. — *Maintenance of Departments* — Concluded.

11. Unclassified.

CITIES.	Population of 1925	A TOTAL EXPENSES	B Damage Settlements	C Printing and Stationery	D Memorial Day	E City Clocks	F Ice for Drinking Fountains	G All Other
BOSTON	779,620	$492,488.66	$158,009.94	$45,799.59	$16,645.73	$60.35	$5,652.51	$266,320.54
WORCESTER	190,757	40,804.97	22,383.93	3,997.05	3,700.99	250.00	–	10,473.00
SPRINGFIELD	142,065	46,309.67	13,930.66	4,456.14	1,892.59	–	265.82	25,764.46
FALL RIVER	128,993	20,452.92	5,928.70	2,208.00	2,668.56	–	466.74	9,180.92
CAMBRIDGE	119,669	15,741.84	7,680.58	18.85	3,058.72	104.00	1,325.30	3,554.39
NEW BEDFORD	119,539	8,058.21	300.00	987.30	2,030.83	–	–	4,740.08
LOWELL	110,296	90,224.27	9,145.40	–	4,404.98	7.50	208.30	76,458.09
LYNN	103,081	52,983.21	32,872.25	–	2,713.08	213.00	–	17,184.88
SOMERVILLE	99,032	18,763.28	7,986.30	2,521.69	536.73	–	–	7,718.56
LAWRENCE	93,527	65,495.60	5,170.36	1,573.10	2,600.00	–	919.90	55,232.24
BROCKTON	65,343	7,422.94	1,039.00	2,243.45	977.01	–	–	3,163.48
HOLYOKE	60,335	44,100.46	12,091.48	1,110.14	1,051.70	–	–	29,847.14
QUINCY	60,055	10,239.03	2,194.00	3,440.41	1,493.35	85.00	–	3,026.27
NEWTON	53,003	21,749.56	849.45	1,727.89	1,263.10	–	–	17,909.12
MALDEN	51,789	18,762.85	500.00	1,074.45	2,225.00	–	–	14,963.40
HAVERHILL	49,232	13,351.99	5,724.02	69.00	747.40	1,415.35	–	5,396.22
MEDFORD	47,627	25,774.52	5,655.39	901.40	1,465.37	–	–	17,752.36
CHELSEA	47,247	20,281.13	3,596.27	964.97	1,050.00	–	–	14,669.89
PITTSFIELD	46,877	24,939.97	701.00	2,045.97	400.00	50.00	–	21,743.00
FITCHBURG	43,609	11,763.69	388.97	2,974.11	923.75	224.70	930.50	6,321.66
SALEM	42,821	17,792.61	5,268.52	919.50	950.00	120.00	–	10,534.59
EVERETT	42,072	24,426.67	11,962.57	–	1,500.00	126.29	223.00	10,614.81
CHICOPEE	41,882	8,875.73	4,615.36	1,169.60	793.43	–	–	2,297.34
TAUNTON	39,255	3,989.71	1,518.31	271.40	800.00	–	–	1,400.00
WALTHAM	34,746	8,791.65	665.00	1,235.57	761.75	254.11	–	5,875.22
REVERE	33,261	19,475.32	10,362.83	330.75	1,050.00	–	–	7,731.74
NORTHAMPTON	24,145	6,821.92	990.00	934.75	398.03	245.34	–	4,253.80
GLOUCESTER	23,375	10,238.89	206 00	940.24	887.70	–	–	8,204.95
NORTH ADAMS	22,717	8,563.15	1,500.00	772.16	485.01	–	–	5,805.98
BEVERLY	22,685	7,991.67	874.75	1,649.05	1,493.18	45.87	–	3,928.82
LEOMINSTER	22,120	2,288.66	396.41	720.75	550.00	–	–	621.50
ATTLEBORO	20,623	5,498.56	1,421.50	721.96	450.00	171.84	–	2,733.26
MELROSE	20,165	12,010.99	515.58	551.93	697.90	–	18.90	10,226.68
PEABODY	19,870	12,053.75	2,320.94	–	1,725.00	128.53	–	7,879.28
WESTFIELD	19,342	4,480.31	768.90	–	325.00	50.00	–	3,336.41
GARDNER	18,730	18,922.90	250.00	699.30	550.00	–	284.55	17,139.05
WOBURN	18,370	4,116.25	250.00	998.12	997.10	–	–	1,871.03
MARLBOROUGH	16,236	10,578.57	2,328.77	801.53	697.87	–	–	6,750.40
NEWBURYPORT	15,656	4,571.53	1,650.00	600.00	400.00	150.00	–	1,771.53
39 Cities	**2,909,767**	**$1,241,197.61**	**$344,013.14**	**$91,430.12**	**$67,360.86**	**$3,701.88**	**$10,295.52**	**$724,396.09**

TABLE VIII. — *Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.*

CITIES.	Population of 1925	A. PUBLIC SERVICE ENTERPRISES							B	C
		TOTAL EXPENSES	ELECTRIC LIGHT	WATER		ALL OTHER			Cemeteries	Trust Funds
			Maintenance and Operation	Maintenance and Operation	Metropolitan Water Maintenance	Markets	Scales	Docks and Wharves	Miscellaneous	
BOSTON	779,620	$2,777,970.16	–	$1,228,603.55	$547,720.17	$20,377.99	$112.57	–	$981,155.88	$177,083.07	$181,484.40
WORCESTER	190,757	199,361.29	–	196,117.17	–	–	3,244.12	–	–	56,785.20	10.00
SPRINGFIELD	142,065	306,757.67	–	306,757.67	–	–	–	–	–	–	100.00
FALL RIVER	128,993	266,911.24	–	264,025.94	–	–	1,000.00	$1,885.30	–	51,410.92	–
CAMBRIDGE	119,669	352,011.68	–	352,011.68	–	–	–	–	–	52,073.79	5.00
NEW BEDFORD	119,539	219,482.74	–	216,877.70	–	–	–	2,605.04	–	75,604.52	–
LOWELL	110,296	289,047.19	–	287,622.29	–	–	1,424.90	–	–	28,839.94	–
LYNN	103,081	230,450.37	–	230,450.37	–	–	–	–	–	61,338.20	2,148.74
SOMERVILLE	99,032	126,188.72	–	83,604.85	42,583.87	–	–	–	–	–	–
LAWRENCE	93,527	256,867.00	–	256,867.00	–	–	–	–	–	27,205.44	–
BROCKTON	65,343	133,802.65	–	133,802.65	–	–	–	–	–	16,342.86	–
HOLYOKE	60,335	960,007.69	[1] $782,098.97	177,908.72	–	–	–	–	–	–	–
QUINCY	60,055	142,741.17	–	116,805.65	25,935.52	–	–	–	–	22,813.58	1,033.99
NEWTON	53,003	121,221.74	–	119,002.77	2,218.97	–	–	–	–	1,022.81	45.25
MALDEN	51,789	56,068.17	–	38,836.84	17,231.33	–	–	–	–	28,916.84	782.30
HAVERHILL	49,232	97,196.87	–	97,193.74	–	–	3.13	–	–	1,376.30	205.00
MEDFORD	47,627	46,541.93	–	30,970.24	15,571.69	–	–	–	–	24,759.42	–
CHELSEA	47,247	49,953.23	–	29,956.58	19,996.65	–	–	–	–	–	–
PITTSFIELD	46,877	39,713.26	–	38,040.98	–	–	1,672.28	–	–	–	–
FITCHBURG	43,609	78,126.75	–	78,126.75	–	–	–	–	–	19,923.74	130.02
SALEM	42,821	97,979.52	–	96,772.80	–	–	1,206.72	–	–	18,886.12	404.07
EVERETT	42,072	49,543.65	–	26,819.07	22,724.58	–	–	–	–	17,975.90	–
CHICOPEE	41,882	319,597.55	233,143.10	86,454.45	–	–	–	–	–	6,442.94	–
TAUNTON	39,255	418,424.24	331,378.64	87,045.60	–	–	–	–	–	10,063.48	–
WALTHAM	34,746	64,143.57	–	63,793.57	–	–	350.00	–	–	28,806.93	–
REVERE	33,261	51,688.74	–	38,082.05	13,606.69	–	–	–	–	–	–
NORTHAMPTON	24,145	111,179.95	–	55,260.64	–	–	–	–	55,919.31	4,584.28	160.00
GLOUCESTER	23,375	56,945.01	–	56,945.01	–	–	–	–	–	1,208.75	–
NORTH ADAMS	22,717	22,166.82	–	20,995.84	–	–	1,170.98	–	–	10,397.19	–
BEVERLY	22,685	48,127.96	–	48,127.96	–	–	–	–	–	14,390.27	–
LEOMINSTER	22,120	21,015.14	–	19,865.14	–	–	1,150.00	–	–	11,300.00	–
ATTLEBORO	20,623	40,380.65	–	36,416.36	–	–	–	–	3,964.29	–	508.37
MELROSE	20,165	33,516.74	–	25,573.90	7,924.34	–	18.50	–	–	17,172.59	–
PEABODY	19,870	273,792.46	203,371.63	68,929.03	–	–	1,491.80	–	–	6,781.16	–
WESTFIELD	19,342	308,963.10	[2] 287,723.64	21,239.46	–	–	–	–	–	–	–
GARDNER	18,730	29,036.24	–	29,036.24	–	–	–	–	–	13,222.03	–
WOBURN	18,370	45,415.40	–	45,415.40	–	–	–	–	–	10,855.54	–
MARLBOROUGH	16,236	24,794.74	–	24,794.74	–	–	–	–	–	2,106.36	–
NEWBURYPORT	15,656	51,575.80	–	51,575.80	–	–	–	–	–	797.16	–
39 Cities	2,909,767	$8,818,708.80	$1,837,715.98	$5,186,726.20	$715,513.81	$20,377.99	$12,845.00	$4,490.34	$1,041,039.48	$820,487.33	$187,017.14

[1] Includes $404,334.03 for gas.

[2] Includes gas, amount not specified.

TABLE IX. — *Summary of Maintenance.*

CITIES.	A	B. DEPARTMENTAL					
	TOTAL EXPENSES	General Government	Protection of Persons and Property	Health and Sanitation	Highways	Charities	Soldiers' Benefits
BOSTON	$44,185,683.36	$1,834,120.97	$8,316,047.09	$4,760,224.33	$4,096,179.50	$4,019,357.53	$497,666.78
WORCESTER	8,127,005.41	308,280.56	1,622,282.87	630,586.34	935,554.57	861,814.13	34,383.07
SPRINGFIELD	7,065,184.21	423,269.46	1,454,977.90	580,962.66	870,534.32	181,172.06	36,464.44
FALL RIVER	5,092,776.40	226,186.61	965,140.65	434,330.44	488,468.25	546,072.32	52,465.60
CAMBRIDGE	5,045,861.80	272,177.69	919,223.61	679,964.00	422,841.32	427,774.12	75,950.78
NEW BEDFORD	5,035,930.73	257,826.98	1,024,009.86	671,481.62	425,945.83	344,807.57	44,202.26
LOWELL	4,431,263.78	248,028.58	809,785.34	421,338.68	531,242.12	382,361.18	45,668.45
LYNN	3,707,455.41	170,536.56	672,203.47	346,359.03	308,891.32	246,334.36	53,650.43
SOMERVILLE	2,734,806.73	135,744.16	531,978.75	340,080.65	216,929.75	118,000.35	36,938.73
LAWRENCE	3,743,188.06	158,239.92	726,756.77	495,142.06	338,957.14	263,912.22	23,534.00
BROCKTON	2,521,995.91	147,527.36	484,901.53	313,245.41	244,460.81	180,103.11	25,693.92
HOLYOKE	3,456,986.91	152,287.32	553,128.66	331,102.22	217,121.68	193,457.32	8,207.31
QUINCY	2,282,521.96	123,172.98	376,250.92	253,665.22	241,782.50	184,137.49	9,709.14
NEWTON	2,873,131.63	143,295.86	495,117.80	250,347.71	452,687.26	62,661.17	10,696.29
MALDEN	1,729,701.56	82,321.03	325,145.85	209,718.81	174,441.01	99,594.55	20,531.66
HAVERHILL	2,039,368.32	91,297.21	373,060.48	179,485.15	224,810.50	288,606.67	27,471.06
MEDFORD	1,469,818.85	103,171.24	262,420.32	135,399.36	123,903.61	60,587.60	12,118.96
CHELSEA	1,730,900.57	111,178.08	392,323.95	116,372.45	159,758.04	138,919.65	35,666.72
PITTSFIELD	1,374,129.43	78,972.27	217,024.27	105,223.37	176,010.19	45,584.64	9,637.00
FITCHBURG	1,653,012.27	86,796.99	282,145.38	128,372.56	199,392.99	232,066.40	24,349.31
SALEM	1,632,485.98	93,456.60	289,732.40	185,285.56	158,875.87	159,206.85	40,678.58
EVERETT	1,535,192.40	95,772.72	314,340.60	101,073.80	103,933.17	90,405.70	15,662.96
CHICOPEE	1,510,208.42	76,462.00	223,372.05	85,442.82	174,082.59	90,239.86	8,571.35
TAUNTON	1,552,778.89	68,485.84	242,325.00	108,223.19	145,102.15	89,906.11	9,918.84
WALTHAM	1,219,098.91	80,402.30	231,904.15	119,461.79	145,600.18	68,861.84	14,198.64
REVERE	1,220,943.42	97,437.33	209,515.27	88,380.20	82,614.38	42,460.62	11,927.05
NORTHAMPTON	829,706.61	50,231.77	117,495.73	36,477.82	87,366.88	31,646.60	5,014.30
GLOUCESTER	952,410.91	63,999.87	177,337.43	60,454.24	110,914.17	93,665.22	26,800.04
NORTH ADAMS	645,821.25	44,962.53	112,721.25	38,058.29	84,438.69	33,983.41	2,457.20
BEVERLY	1,106,176.73	68,323.22	216,949.36	74,431.81	138,550.18	76,416.95	11,888.44
LEOMINSTER	582,231.99	34,378.36	103,987.77	22,240.79	105,611.75	31,004.30	5,845.74
ATTLEBORO	756,032.52	51,483.59	128,835.55	50,591.86	93,177.94	50,762.09	3,716.75
MELROSE	725,618.72	64,653.23	102,075.04	68,633.07	76,773.49	20,146.60	8,255.85
PEABODY	1,010,167.81	49,274.83	163,770.22	87,849.31	71,110.31	56,250.17	9,146.28
WESTFIELD	884,086.54	39,947.17	86,591.33	33,759.27	75,749.03	32,254.27	3,666.00
GARDNER	642,154.76	34,969.70	67,574.20	55,742.13	152,569.34	36,073.91	5,341.10
WOBURN	554,383.56	42,289.10	82,809.50	24,364.40	51,984.29	35,538.47	6,630.15
MARLBOROUGH	469,960.92	38,573.94	88,201.69	26,557.62	79,226.84	24,008.51	6,785.07
NEWBURYPORT	453,558.44	26,685.83	81,751.73	29,282.32	55,604.38	38,234.78	10,154.39
39 Cities	**$128,583,742.08**	**$6,276,221.76**	**$23,845,215.74**	**$12,679,712.36**	**$12,843,198.34**	**$9,978,390.70**	**$1,291,664.64**

TABLE IX. — *Summary of Maintenance* — Concluded.

CITIES.	B. DEPARTMENTAL — Concluded					C	D	E
	Schools	Libraries	Recreation	Pensions	Unclassified	Public Service Enterprises	Cemeteries	Trust Funds
BOSTON	$12,751,302.47	$840,015.60	$2,360,902.64	$1,080,840.16	$492,488.66	$2,777,970.16	$177,083.07	$181,484.40
WORCESTER	3,084,041.49	144,998.36	132,419.34	75,683.22	40,804.97	199,361.29	56,785.20	10.00
SPRINGFIELD	2,701,406.09	162,218.00	257,479.01	43,532.93	46,309.67	306,757.67	–	100.00
FALL RIVER	1,822,559.68	80,416.30	100,817.68	37,543.79	20,452.92	266,911.24	51,410.92	–
CAMBRIDGE	1,458,666.17	65,618.56	202,286.06	101,527.18	15,741.84	352,011.68	52,073.79	5.00
NEW BEDFORD	1,741,298.04	81,957.09	114,520.22	26,735.79	8,058.21	219,482.74	75,604.52	–
LOWELL	1,450,676.03	35,771.74	63,338.57	34,941.69	90,224.27	289,047.19	28,839.94	–
LYNN	1,318,589.96	60,959.88	121,712.85	61,297.03	52,983.21	230,450.37	61,338.20	2,148.74
SOMERVILLE	997,526.12	76,219.96	95,212.09	41,224.17	18,763.28	126,188.72	–	–
LAWRENCE	1,255,853.53	53,033.69	64,118.71	14,071.98	65,495.60	256,867.00	27,205.44	–
BROCKTON	884,369.46	36,170.06	16,939.37	31,016.43	7,422.94	133,802.65	16,342.86	–
HOLYOKE	882,314.44	41,210.00	54,023.18	20,026.63	44,100.46	960,007.69	–	–
QUINCY	809,830.53	40,836.75	47,853.58	18,455.08	10,239.03	142,741.17	22,813.58	1,033.99
NEWTON	1,075,255.52	69,865.84	114,357.42	54,807.40	21,749.56	121,221.74	1,022.81	45.25
MALDEN	577,639.03	40,486.94	68,761.68	26,530.84	18,762.85	56,068.17	28,916.84	782.30
HAVERHILL	650,797.03	46,650.29	36,651.60	8,408.17	13,351.99	97,196.87	1,376.30	205.00
MEDFORD	598,911.82	19,634.92	43,178.93	13,416.22	25,774.52	46,541.93	24,759.42	–
CHELSEA	604,531.75	27,135.71	53,595.09	21,184.77	20,281.13	49,953.23	–	–
PITTSFIELD	635,370.18	22,000.00	15,306.78	4,347.50	24,939.97	39,713.26	–	–
FITCHBURG	535,328.16	16,350.92	26,886.10	11,379.26	11,763.69	78,126.75	19,923.74	130.02
SALEM	480,277.26	30,137.68	43,273.18	16,499.68	17,792.61	97,979.52	18,886.12	404.07
EVERETT	633,764.53	24,102.52	48,728.41	15,461.77	24,426.67	49,543.65	17,975.90	–
CHICOPEE	482,151.04	17,721.46	11,050.74	6,198.29	8,875.73	319,597.55	6,442.94	–
TAUNTON	429,762.15	18,329.14	8,249.04	–	3,989.71	418,424.24	10,063.48	–
WALTHAM	368,057.22	33,132.11	42,918.89	12,819.64	8,791.65	64,143.57	28,806.93	–
REVERE	583,339.11	7,925.58	17,856.30	8,323.52	19,475.32	51,688.74	–	–
NORTHAMPTON	333,837.25	37,298.09	5,291.46	2,300.56	6,821.92	111,179.95	4,584.28	160.00
GLOUCESTER	331,916.11	900.00	6,092.68	11,938.50	10,238.89	56,945.01	1,208.75	–
NORTH ADAMS	274,125.51	12,906.37	1,040.84	–	8,563.15	22,166.82	10,397.19	–
BEVERLY	404,608.59	27,848.98	10,857.40	5,791.90	7,991.67	48,127.96	14,390.27	–
LEOMINSTER	230,838.34	10,999.87	2,004.87	716.40	2,288.66	21,015.14	11,300.00	–
ATTLEBORO	299,762.99	15,291.42	14,610.35	1,412.40	5,498.56	40,380.65	–	508.37
MELROSE	267,754.87	16,141.47	24,007.38	14,477.40	12,010.99	33,516.74	17,172.59	–
PEABODY	263,698.98	2,000.00	7,743.60	6,696.74	12,053.75	273,792.46	6,781.16	–
WESTFIELD	280,745.77	13,285.61	3,669.68	975.00	4,480.31	308,963.10	–	–
GARDNER	192,240.24	11,260.00	21,763.33	3,439.64	18,922.90	29,036.24	13,222.03	–
WOBURN	209,017.02	17,972.03	13,474.14	9,917.27	4,116.25	45,415.40	10,855.54	–
MARLBOROUGH	157,587.10	8,831.31	1,137.77	1,571.40	10,578.57	24,794.74	2,106.36	–
NEWBURYPORT	137,705.01	10,973.53	5,571.98	650.00	4,571.53	51,575.80	797.16	–
39 Cities	**$42,197,456.59**	**$2,278,607.78**	**$4,279,702.94**	**$1,846,160.35**	**$1,241,197.61**	**$8,818,708.80**	**$820,487.33**	**$187,017.14**

TABLE X. — *Interest Payments.*

CITIES.	A TOTAL EXPENSES	B Temporary Loans (including Revenue Loans)	C General Loans	D Public Service Enterprise Loans	E Cemetery Loans	F. METROPOLITAN ASSESSMENTS			G State Assessments for Grade Crossings	H All Other
						Sewer	Park	Water		
BOSTON	$6,720,346.52	$169,270.27	$3,231,797.32	$1,630,223.61	$910.00	$191,553.31	$394,751.45	$1,093,740.56	–	[1] $8,100.00
WORCESTER	648,123.24	165,014.11	280,006.66	203,102.47	–	–	–	–	–	–
SPRINGFIELD	587,988.56	95,354.72	439,855.50	52,778.34	–	–	–	–	–	–
FALL RIVER	523,336.44	40,989.76	431,241.68	51,105.00	–	–	–	–	–	–
CAMBRIDGE	562,495.76	67,690.38	332,810.53	52,773.75	540.00	53,859.98	54,821.12	–	–	–
NEW BEDFORD	729,926.60	86,566.76	532,154.01	110,690.83	515.00	–	–	–	–	–
LOWELL	369,961.21	96,318.02	263,476.94	10,166.25	–	–	–	–	–	–
LYNN	327,800.41	63,938.37	177,518.61	59,462.65	2,994.75	–	23,413.53	–	$472.50	–
SOMERVILLE	241,668.30	39,610.16	68,266.25	–	–	29,924.89	18,800.52	85,035.59	–	30.89
LAWRENCE	280,143.84	59,790.80	213,598.04	6,755.00	–	–	–	–	–	–
BROCKTON	259,979.49	61,388.03	135,272.33	62,914.13	405.00	–	–	–	–	–
HOLYOKE	222,869.22	58,097.81	105,552.80	59,218.61	–	–	–	–	–	–
QUINCY	269,361.94	52,925.33	109,447.05	10,008.75	800.00	28,634.08	15,756.19	51,790.54	–	–
NEWTON	289,459.02	38,249.11	165,663.03	15,612.50	–	45,800.55	19,702.78	4,431.05	–	–
MALDEN	205,046.36	31,000.78	109,926.17	2,250.00	–	16,651.61	10,011.11	34,409.19	–	797.50
HAVERHILL	85,030.46	24,410.50	55,134.96	5,485.00	–	–	–	–	–	–
MEDFORD	172,013.39	23,059.11	95,155.25	865.00	–	13,422.90	8,416.08	31,095.05	–	–
CHELSEA	230,574.89	48,014.80	119,521.66	60.00	–	14,240.78	8,806.41	39,931.24	–	–
PITTSFIELD	130,938.82	17,999.69	71,920.38	41,018.75	–	–	–	–	–	–
FITCHBURG	140,071.38	37,034.65	86,239.55	16,797.18	–	–	–	–	–	–
SALEM	118,034.04	24,163.83	72,255.21	21,615.00	–	–	–	–	–	–
EVERETT	193,241.39	25,864.28	93,974.28	1,400.00	–	16,675.66	9,948.54	45,378.63	–	–
CHICOPEE	92,618.84	20,598.99	58,562.96	13,456.89	–	–	–	–	–	–
TAUNTON	160,348.20	24,599.68	76,740.45	58,840.00	–	–	–	–	–	168.07
WALTHAM	101,045.67	10,553.02	57,405.76	3,318.33	–	20,837.50	8,931.06	–	–	–
REVERE	174,248.83	35,371.69	92,469.43	5,500.00	–	9,307.99	5,726.54	25,873.18	–	–
NORTHAMPTON	33,651.81	14,936.43	17,984.58	630.00	–	–	–	–	–	100.80
GLOUCESTER	85,188.88	21,584.70	36,245.99	27,358.19	–	–	–	–	–	–
NORTH ADAMS	37,638.17	9,392.48	20,119.58	8,126.11	–	–	–	–	–	–
BEVERLY	83,806.16	21,916.35	56,532.50	4,133.75	–	–	–	–	–	1,223.56
LEOMINSTER	28,561.78	12,183.98	11,776.75	4,601.05	–	–	–	–	–	–
ATTLEBORO	53,395.86	12,117.50	24,319.11	16,959.25	–	–	–	–	–	–
MELROSE	83,733.89	8,583.18	42,635.90	4,664.77	–	7,433.11	4,592.85	15,824.08	–	–
PEABODY	74,032.49	14,611.24	49,246.25	10,175.00	–	–	–	–	–	–
WESTFIELD	28,839.77	12,103.27	11,216.50	5,520.00	–	–	–	–	–	–
GARDNER	40,259.23	7,234.35	25,683.01	7,341.87	–	–	–	–	–	–
WOBURN	68,034.50	19,578.17	21,965.18	17,379.58	–	5,628.96	3,482.61	–	–	–
MARLBOROUGH	39,115.02	8,727.86	23,716.74	6,670.42	–	–	–	–	–	–
NEWBURYPORT	41,737.15	3,028.25	31,771.40	6,887.50	–	–	–	–	–	50.00
39 Cities	**$14,534,667.53**	**$1,583,872.41**	**$7,849,180.30**	**$2,615,865.53**	**$6,164.75**	**$453,971.32**	**$587,160.79**	**$1,427,509.11**	**$472.50**	**$10,470.82**

[1] Paid State on account of "Defence of the Commonwealth" loan.

Division D

Indebtedness

TABLE XI. — *Outstanding Indebtedness Classified by Character of Obligation — 1924.*

CITIES.	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	TEMPORARY LOANS		Warrants or Orders
						Revenue	Other	
BOSTON	$128,741,201.00	$83,966,501.00	–	$43,748,700.00	$26,000.00	$1,000,000.00	–	–
WORCESTER	15,101,430.93	7,068,500.00	–	5,499,400.00	–	2,100,000.00	–	$433,530.93
SPRINGFIELD	17,675,503.12	14,816,400.00	–	1,520,000.00	–	1,000,000.00	–	339,103.12
FALL RIVER	12,348,300.00	11,048,300.00	–	1,300,000.00	–	–	–	–
CAMBRIDGE	10,391,050.00	8,444,550.00	$25,000.00	1,108,500.00	13,000.00	800,000.00	–	–
NEW BEDFORD	15,899,530.18	11,712,000.00	26,734.93	2,572,000.00	9,000.00	1,300,000.00	–	279,795.25
LOWELL	7,638,440.00	5,828,690.00	–	209,750.00	–	1,600,000.00	–	–
LYNN	7,016,320.00	4,371,300.00	–	1,559,500.00	60,520.00	1,025,000.00	–	–
SOMERVILLE	2,179,000.00	1,579,000.00	–	–	–	600,000.00	–	–
LAWRENCE	5,556,290.00	4,709,290.00	–	147,000.00	–	700,000.00	–	–
BROCKTON	5,692,246.40	3,004,346.40	–	1,579,900.00	8,000.00	1,100,000.00	–	–
HOLYOKE	5,237,500.00	2,606,500.00	–	1,831,000.00	–	800,000.00	–	–
QUINCY	4,630,300.00	2,862,800.00	–	251,500.00	16,000.00	1,500,000.00	–	–
NEWTON	5,064,377.47	3,939,500.00	–	364,000.00	–	600,000.00	–	160,877.47
MALDEN	3,754,800.00	2,817,800.00	–	37,000.00	–	900,000.00	–	–
HAVERHILL	1,785,000.00	1,404,000.00	–	131,000.00	–	250,000.00	–	–
MEDFORD	3,073,950.00	2,509,950.00	–	64,000.00	–	500,000.00	–	–
CHELSEA	3,945,910.00	2,990,910.00	–	–	–	955,000.00	–	–
PITTSFIELD	2,774,400.00	1,635,400.00	–	989,000.00	–	150,000.00	–	–
FITCHBURG	3,159,900.00	2,063,800.00	–	446,100.00	–	650,000.00	–	–
SALEM	2,779,169.94	1,837,000.00	–	499,500.00	–	400,000.00	–	42,669.94
EVERETT	2,579,090.00	2,129,090.00	–	50,000.00	–	400,000.00	–	–
CHICOPEE	1,787,800.00	1,391,300.00	–	396,500.00	–	–	–	–
TAUNTON	3,503,667.15	1,792,100.00	–	1,315,500.00	–	355,000.00	–	41,067.15
WALTHAM	1,491,000.00	1,391,000.00	–	100,000.00	–	–	–	–
REVERE	3,281,757.00	2,334,957.00	–	226,800.00	–	720,000.00	–	–
NORTHAMPTON	739,000.00	500,000.00	–	12,000.00	–	225,000.00	[1] $2,000.00	–
GLOUCESTER	1,862,527.71	851,250.00	–	686,000.00	–	100,000.00	187,000.00	38,277.71
NORTH ADAMS	776,735.03	580,185.03	–	196,550.00	–	–	–	–
BEVERLY	1,786,500.00	1,236,000.00	–	75,500.00	–	200,000.00	275,000.00	–
LEOMINSTER	580,600.00	268,600.00	–	162,000.00	–	150,000.00	–	–
ATTLEBORO	1,200,000.00	636,000.00	–	414,000.00	–	150,000.00	–	–
MELROSE	1,491,625.00	1,083,625.00	–	133,000.00	–	275,000.00	–	–
PEABODY	1,479,000.00	978,000.00	–	203,000.00	–	150,000.00	148,000.00	–
WESTFIELD	665,000.00	367,000.00	–	123,000.00	–	175,000.00	–	–
GARDNER	713,400.00	500,900.00	–	162,500.00	–	50,000.00	–	–
WOBURN	1,105,350.00	466,850.00	–	338,500.00	–	300,000.00	–	–
MARLBOROUGH	1,019,956.02	779,956.02	–	110,000.00	–	130,000.00	–	–
NEWBURYPORT	743,274.91	578,274.91	–	165,000.00	–	–	–	–
39 Cities	**$291,250,901.86**	**$199,081,625.36**	**$51,734.93**	**$68,727,700.00**	**$132,520.00**	**$21,310,000.00**	**$612,000.00**	**$1,335,321.57**

[1] In anticipation of receipts by Academy of Music.

TABLE XII. — *Relation of Indebtedness to Valuation — 1924.*

NOTE. — The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1924, together with the supplemental assessment of December, 1924, exclusive of the non-resident bank stock as reported to the Tax Commissioner.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table XI, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans, such as is found in Northampton (see foot-note on Table XI), and warrants or orders is deducted from the total debt shown in Table XI, the result will give the funded or fixed debt shown in Table XII.

	Cities.	Population of 1925	Percentage of Net Debt of Valuation	Valuation of 1924	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1	Revere	33,261	**7.0**	$36,642,500	$2,561,757.00	–	$2,561,757.00
2	Peabody	19,870	**6.2**	21,550,317	1,329,000.00	–	1,329,000.00
3	Springfield	142,065	**6.0**	261,768,390	16,336,400.00	$722,442.75	15,613,957.25
4	Brockton	65,343	**5.9**	68,312,025	4,592,246.40	572,481.56	4,019,764.84
5	Taunton	39,255	**5.8**	39,836,910	3,107,600.00	793,876.11	2,313,723.89
6	New Bedford	119,539	**5.6**	217,710,425	14,319,734.93	2,144,549.43	12,175,185.50
7	Fall River	128,993	**5.5**	176,819,100	12,348,300.00	2,661,355.61	9,686,944.39
8	Newburyport	15,656	**5.4**	13,100,012	743,274.91	39,690.00	703,584.91
9	Gloucester	23,375	**5.3**	32,617,811	1,724,250.00	–	1,724,250.00
10	Pittsfield	46,877	**5.0**	52,835,650	2,624,400.00	–	2,624,400.00
11	Boston	779,620	**4.8**	1,809,988,498	127,741,201.00	41,077,258.34	86,663,942.66
12	Marlborough	16,236	**4.8**	16,674,388	889,956.02	93,119.38	796,836.64
13	Salem	42,821	**4.7**	49,525,665	2,336,500.00	–	2,336,500.00
14	Woburn	18,370	**4.5**	18,001,046	805,350.00	–	805,350.00
15	Medford	47,627	**4.4**	53,185,300	2,573,950.00	238,084.87	2,335,865.13
16	Lynn	103,081	**4.4**	115,865,045	5,991,320.00	925,817.30	5,065,502.70
17	Chelsea	47,247	**4.3**	51,790,800	2,990,910.00	748,142.00	2,242,768.00
18	Malden	51,789	**4.3**	56,015,300	2,854,800.00	466,801.84	2,387,998.16
19	Fitchburg	43,609	**4.3**	57,248,215	2,509,900.00	72,077.60	2,437,822.40
20	Lowell	110,296	**4.2**	140,531,320	6,038,440.00	200,000.00	5,838,440.00
21	Cambridge	119,669	**3.9**	158,522,200	9,591,050.00	3,485,364.46	6,105,685.54
22	Lawrence	93,527	**3.8**	126,474,450	4,856,290.00	16,825.38	4,839,464.62
23	Chicopee	41,882	**3.7**	48,000,750	1,787,800.00	–	1,787,800.00
24	Holyoke	60,335	**3.5**	113,517,640	4,437,500.00	[1] 444,394.80	3,993,105.20
25	Beverly	22,685	**3.5**	45,292,125	1,586,500.00	–	1,586,500.00
26	Everett	42,072	**3.4**	54,356,825	2,179,090.00	340,547.73	1,838,542.27
27	Attleboro	20,623	**3.4**	23,372,955	1,050,000.00	[2] 264,278.22	785,721.78
28	Quincy	60,055	**3.3**	93,711,425	3,130,300.00	–	3,130,300.00
29	Waltham	34,746	**3.2**	45,216,200	1,491,000.00	58,317.79	1,432,682.21
30	Gardner	18,730	**3.1**	21,140,396	663,400.00	–	663,400.00
31	North Adams	22,717	**3.1**	25,196,134	776,735.03	–	776,735.03
32	Melrose	20,165	**3.0**	27,212,650	1,216,625.00	388,712.25	827,912.75
33	Westfield	19,342	**2.8**	17,315,417	490,000.00	–	490,000.00
34	Worcester	190,757	**2.8**	287,466,150	12,567,900.00	4,472,556.05	8,095,343.95
35	Newton	53,003	**2.8**	109,666,250	4,303,500.00	1,266,426.37	3,037,073.63
36	Northampton	24,145	**1.9**	26,538,421	512,000.00	–	512,000.00
37	Haverhill	49,232	**1.7**	65,176,972	1,535,000.00	432,644.25	1,102,355.75
38	Leominster	22,120	**1.6**	19,759,930	430,600.00	105,497.60	325,102.40
39	Somerville	99,032	**1.6**	99,317,500	1,579,000.00	–	1,579,000.00
	39 Cities	**2,909,767**	**4.4**	**$4,697,273,107**	**$268,603,580.29**	**$62,031,261.69**	**$206,572,318.60**

[1] Includes railroad stock offsetting debt of $191,000.
[2] Includes $133,986.89 investment fund.

TABLE XIII. — *Debt Transactions for 1924 Classified by Character of Obligation.*

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of grade crossings and Metropolitan assessments, or payments to counties on account of debt incurred for bridge purposes. For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 4 to 27, under the section "Municipal Indebtedness."

CITIES.	INCURRED					CANCELLED					
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Cemetery Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
BOSTON	$5,343,750.00	$1,451,000.00	$21,000,000.00	–	–	$5,483,950.00	$484,000.00	–	$20,000,000.00	–	–
WORCESTER	950,000.00	645,000.00	8,400,000.00	–	$433,530.93	678,000.00	341,700.00	–	7,400,000.00	–	$429,347.35
SPRINGFIELD	5,033,900.00	300,000.00	3,600,000.00	–	339,103.12	650,500.00	89,000.00	–	3,300,000.00	–	323,407.11
FALL RIVER	2,565,000.00	–	2,250,000.00	–	–	1,053,000.00	60,000.00	–	2,750,000.00	–	–
CAMBRIDGE	494,600.00	–	4,000,000.00	–	–	695,350.00	345,500.00	$1,000.00	4,150,000.00	–	–
NEW BEDFORD	1,022,000.00	150,000.00	4,800,000.00	–	279,795.25	1,144,000.00	170,000.00	3,000.00	4,510,000.00	–	791,131.85
LOWELL	577,900.00	–	4,450,000.00	–	–	499,420.00	44,000.00	–	3,950,000.00	–	–
LYNN	570,000.00	110,000.00	3,795,000.00	–	–	478,450.00	64,500.00	8,130.00	3,620,000.00	–	–
SOMERVILLE	–	–	1,950,000.00	–	–	164,500.00	–	–	1,950,000.00	–	–
LAWRENCE	460,000.00	–	2,700,000.00	–	–	759,270.00	9,000.00	–	2,700,000.00	–	–
BROCKTON	402,146.40	55,000.00	2,600,000.00	$23,500.00	–	452,800.00	129,100.00	1,000.00	2,700,000.00	$23,500.00	–
HOLYOKE	474,000.00	500,000.00	2,000,000.00	–	–	256,500.00	75,000.00	–	2,000,000.00	–	–
QUINCY	602,500.00	35,000.00	2,300,000.00	–	–	361,300.00	48,500.00	2,000.00	1,900,000.00	–	–
NEWTON	250,000.00	–	1,975,000.00	–	149,096.38	415,500.00	81,000.00	–	1,825,000.00	–	160,060.36
MALDEN	575,000.00	–	1,900,000.00	–	–	455,700.00	27,000.00	–	1,400,000.00	–	–
HAVERHILL	224,000.00	–	1,275,000.00	33,000.00	–	172,000.00	4,000.00	–	1,175,000.00	33,000.00	–
MEDFORD	536,000.00	50,000.00	950,000.00	–	–	273,300.00	21,000.00	–	1,050,000.00	–	–
CHELSEA	364,200.00	–	1,686,651.00	–	–	334,890.00	2,000.00	–	1,486,651.00	–	–
PITTSFIELD	230,000.00	60,000.00	1,050,000.00	–	–	246,325.00	102,750.00	–	1,000,000.00	–	–
FITCHBURG	200,000.00	40,000.00	1,600,000.00	–	–	188,100.00	34,800.00	–	1,450,000.00	–	–
SALEM	239,000.00	–	1,550,000.00	–	42,669.94	197,000.00	22,500.00	–	1,550,000.00	–	53,367.83
EVERETT	151,800.00	30,000.00	1,100,000.00	–	–	196,300.00	75,000.00	–	1,006,000.00	–	–
CHICOPEE	348,000.00	202,500.00	900,000.00	–	–	224,650.00	37,250.00	–	1,100,000.00	–	–
TAUNTON	105,000.00	–	1,350,000.00	–	41,067.15	187,400.00	81,500.00	–	1,245,000.00	–	62,538.83
WALTHAM	203,000.00	60,000.00	600,000.00	–	–	155,000.00	10,000.00	–	600,000.00	–	–
REVERE	774,247.00	44,800.00	1,030,000.00	–	–	249,865.45	35,000.00	–	975,000.00	–	–
NORTHAMPTON	161,700.00	–	650,000.00	14,600.00	–	[1] 67,916.00	6,000.00	–	575,000.00	26,441.11	–
GLOUCESTER	186,000.00	50,000.00	600,000.00	374,000.00	38,277.71	74,375.00	61,000.00	–	850,000.00	187,000.00	–
NORTH ADAMS	160,000.00	–	475,000.00	–	–	77,670.00	16,600.00	–	475,000.00	–	–
BEVERLY	–	–	900,000.00	550,000.00	–	153,000.00	29,000.00	–	800,000.00	275,000.00	–
LEOMINSTER	–	43,000.00	400,000.00	–	–	51,600.00	2,000.00	–	400,000.00	–	–
ATTLEBORO	134,000.00	5,000.00	500,000.00	8,000.00	–	79,200.00	51,550.00	–	509,700.00	8,000.00	–
MELROSE	161,125.00	30,000.00	775,000.00	–	–	181,150.00	13,000.00	–	790,000.00	–	–
PEABODY	–	–	650,000.00	296,000.00	–	102,000.00	49,000.00	–	700,000.00	148,000.00	–
WESTFIELD	132,000.00	–	425,000.00	–	–	43,000.00	16,000.00	–	350,000.00	–	–
GARDNER	17,000.00	5,000.00	425,000.00	–	–	59,750.00	17,000.00	–	425,000.00	–	–
WOBURN	98,500.00	37,000.00	600,000.00	–	–	104,000.00	58,700.00	–	600,000.00	–	–
MARLBOROUGH	302,500.00	20,000.00	400,000.00	–	–	96,000.00	77,000.00	–	350,000.00	–	–
NEWBURYPORT	50,000.00	–	250,000.00	–	–	167,000.00	14,000.00	–	250,000.00	–	–
39 Cities	**$24,098,868.40**	**$3,923,300.00**	**$87,861,651.00**	**$1,299,100.00**	**$1,323,540.48**	[1] **$17,229,731.45**	**$2,804,950.00**	**$15,130.00**	**$83,867,351.00**	**$700,941.11**	**$1,819,853.33**

[1] Includes $1,016 Trust Funds used.

TABLE XIV. — *Sinking and Loan Fund Payments to the State — 1924.*

CITIES.	AGGREGATES	Grade Crossings	METROPOLITAN			
			Totals	Sewer	Park	Water
BOSTON	$415,511.87	[1] $27,000.00	$388,511.87	$111,869.59	$88,129.38	$188,512.90
WORCESTER	–	–	–	–	–	–
SPRINGFIELD	–	–	–	–	–	–
FALL RIVER	–	–	–	–	–	–
CAMBRIDGE	59,991.87	–	59,991.87	44,686.79	15,305.08	–
NEW BEDFORD	–	–	–	–	–	–
LOWELL	–	–	–	–	–	–
LYNN	9,447.03	4,500.00	4,947.03	–	4,947.03	–
SOMERVILLE	45,480.44	–	45,480.44	24,828.21	5,995.83	14,656.40
LAWRENCE	–	–	–	–	–	–
BROCKTON	–	–	–	–	–	–
HOLYOKE	–	–	–	–	–	–
QUINCY	34,594.26	–	34,594.26	15,266.07	10,401.78	8,926.41
NEWTON	30,579.12	–	30,579.12	24,418.25	5,397.15	763.72
MALDEN	23,834.18	–	23,834.18	14,312.23	3,591.31	5,930.64
HAVERHILL	–	–	–	–	–	–
MEDFORD	20,091.10	–	20,091.10	11,136.77	3,594.90	5,359.43
CHELSEA	20,558.46	–	20,558.46	11,815.36	1,860.70	6,882.40
PITTSFIELD	–	–	–	–	–	–
FITCHBURG	–	–	–	–	–	–
SALEM	–	–	–	–	–	–
EVERETT	24,255.50	–	24,255.50	14,332.19	2,102.03	7,821.28
CHICOPEE	–	–	–	–	–	–
TAUNTON	–	–	–	–	–	–
WALTHAM	12,996.40	–	12,996.40	11,109.37	1,887.03	–
REVERE	13,853.33	–	13,853.33	8,183.97	1,209.96	4,459.40
NORTHAMPTON	–	–	–	–	–	–
GLOUCESTER	–	–	–	–	–	–
NORTH ADAMS	–	–	–	–	–	–
BEVERLY	–	–	–	–	–	–
LEOMINSTER	–	–	–	–	–	–
ATTLEBORO	–	–	–	–	–	–
MELROSE	9,864.94	–	9,864.94	6,167.14	970.42	2,727.38
PEABODY	–	–	–	–	–	–
WESTFIELD	–	–	–	–	–	–
GARDNER	–	–	–	–	–	–
WOBURN	5,406.10	–	5,406.10	4,670.26	735.84	–
MARLBOROUGH	–	–	–	–	–	–
NEWBURYPORT	–	–	–	–	–	–
39 Cities	**$726,464.60**	**$31,500.00**	**$694,964.60**	**$302,796.20**	**$146,128.44**	**$246,039.96**

[1] On account of "Defence of the Commonwealth" loan.

TABLE XV. — *Method of Meeting Debt Requirements from Taxation — 1924.*

CITIES.	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
BOSTON	$4,322,566.53	$2,469,349.43	[1] $1,437,705.23	$415,511.87	57.1	33.3	9.6
WORCESTER	1,019,700.00	969,700.00	50,000.00	–	95.1	4.9	–
SPRINGFIELD	739,500.00	739,500.00	–	–	100.0	–	–
FALL RIVER	933,710.00	913,000.00	20,710.00	–	97.8	2.2	–
CAMBRIDGE	626,943.37	465,350.00	101,601.50	59,991.87	74.2	16.2	9.6
NEW BEDFORD	1,147,000.00	1,147,000.00	–	–	100.0	–	–
LOWELL	547,420.00	543,420.00	4,000.00	–	99.3	0.7	–
LYNN	584,052.03	551,080.00	23,525.00	9,447.03	94.4	4.0	1.6
SOMERVILLE	209,980.44	164,500.00	–	45,480.44	78.3	–	21.7
LAWRENCE	508,645.00	[2] 505,845.00	2,800.00	–	99.4	0.6	–
BROCKTON	515,900.00	495,900.00	20,000.00	–	96.1	3.9	–
HOLYOKE	334,500.00	331,500.00	3,000.00	–	99.1	0.9	–
QUINCY	446,394.26	411,800.00	–	34,594.26	92.3	–	7.7
NEWTON	245,679.12	196,500.00	18,600.00	30,579.12	80.0	7.6	12.4
MALDEN	276,431.18	239,700.00	12,897.00	23,834.18	86.7	4.7	8.6
HAVERHILL	208,545.00	176,000.00	32,545.00	–	84.4	15.6	–
MEDFORD	264,391.10	244,300.00	–	20,091.10	92.4	–	7.6
CHELSEA	245,435.46	195,490.00	29,387.00	20,558.46	79.6	12.0	8.4
PITTSFIELD	349,075.00	349,075.00	–	–	100.0	–	–
FITCHBURG	230,400.00	222,900.00	7,500.00	–	96.7	3.3	–
SALEM	219,500.00	219,500.00	–	–	100.0	–	–
EVERETT	232,819.50	201,300.00	7,264.00	24,255.50	86.5	3.1	10.4
CHICOPEE	261,900.00	261,900.00	–	–	100.0	–	–
TAUNTON	244,758.69	235,400.00	9,358.69	–	96.2	3.8	–
WALTHAM	172,996.40	160,000.00	–	12,996.40	92.5	–	7.5
REVERE	298,718.78	284,865.45	–	13,853.33	95.4	–	4.6
NORTHAMPTON	75,596.00	[3] 75,596.00	–	–	100.0	–	–
GLOUCESTER	135,375.00	135,375.00	–	–	100.0	–	–
NORTH ADAMS	94,270.00	94,270.00	–	–	100.0	–	–
BEVERLY	182,000.00	182,000.00	–	–	100.0	–	–
LEOMINSTER	63,500.00	53,600.00	9,900.00	–	84.4	15.6	–
ATTLEBORO	93,250.00	83,250.00	10,000.00	–	89.3	10.7	–
MELROSE	117,245.00	94,150.00	13,230.06	9,864.94	80.3	11.3	8.4
PEABODY	151,000.00	151,000.00	–	–	100.0	–	–
WESTFIELD	59,000.00	59,000.00	–	–	100.0	–	–
GARDNER	76,750.00	76,750.00	–	–	100.0	–	–
WOBURN	168,106.10	162,700.00	–	5,406.10	96.8	–	3.2
MARLBOROUGH	103,000.00	103,000.00	–	–	100.0	–	–
NEWBURYPORT	119,000.00	119,000.00	–	–	100.0	–	–
39 Cities	**$16,625,053.96**	**$14,084,565.88**	**$1,814,023.48**	**$726,464.60**	**84.7**	**10.9**	**4.4**

[1] Serial loans amounting to $62,900.57 were paid from sinking funds.
[2] Serial loans amounting to $425 were paid from offsets to outlays.
[3] Includes $1,680 paid Hampden County on account of Connecticut River Bridge.

DIVISION E

CASH BALANCES

TABLE XVI. — *Cash Balances.*

CITIES.	CASH AT BEGINNING OF 1924						CASH AT END OF 1924					
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
BOSTON	$11,352,769.24	$8,465,168.18	$2,296,215.39	$1,790.29	$312,401.48	$277,193.90	$8,138,407.50	$5,651,284.68	$1,542,032.14	$2,513.93	$373,987.00	$568,589.75
WORCESTER	599,713.36	516,307.66	17,721.82	2,856.20	21,863.20	40,964.48	866,003.23	736,522.95	21,845.94	2,497.25	24,281.59	80,855.50
SPRINGFIELD	971,476.53	904,369.21	36,892.64	–	30,214.68	–	1,765,997.63	1,669,979.49	66,042.75	–	29,975.39	–
FALL RIVER	1,162,687.87	1,060,134.35	95,072.43	–	1,023.28	6,457.81	1,406,164.29	1,073,733.95	315,355.61	–	1,149.47	15,925.26
CAMBRIDGE	376,680.04	268,786.19	80,524.20	3,313.68	2,068.70	21,987.27	285,666.10	193,978.47	72,564.46	1,625.05	2,116.07	15,382.05
NEW BEDFORD	2,093,834.44	1,975,561.93	69,960.81	4,876.77	3,851.67	39,583.26	2,089,564.22	1,861,257.48	158,001.53	6,343.93	3,524.16	60,437.12
LOWELL	340,398.60	336,717.12	3,548.09	–	133.39	–	372,261.97	371,039.86	286.75	–	935.36	–
LYNN	382,092.95	369,057.06	10,436.74	2,194.12	–	405.03	505,809.75	491,143.85	12,871.63	1,389.24	–	405.03
SOMERVILLE	317,656.94	316,062.24	–	–	1,303.05	291.65	336,410.76	334,509.03	–	–	1,610.08	291.65
LAWRENCE	1,293,514.46	1,122,585.94	168,900.66	–	–	2,027.86	817,390.46	808,032.97	1,825.38	–	–	7,532.11
BROCKTON	480,653.98	423,790.50	51,356.05	2,067.67	2,758.31	681.45	578,347.01	554,592.71	17,531.56	2,638.93	2,892.17	691.64
HOLYOKE	488,913.54	473,047.98	12,423.39	–	3,442.17	–	679,972.29	650,951.28	26,029.80	–	2,991.21	–
QUINCY	886,809.73	863,585.38	–	612.09	9,480.58	13,131.68	426,937.22	397,938.53	–	3,828.16	5,798.79	19,371.74
NEWTON	396,456.92	392,101.59	2,791.91	34.50	1,528.92	–	470,052.51	465,610.25	1,963.59	25.76	2,452.91	–
MALDEN	407,445.56	396,101.57	7,629.52	2,529.32	1,185.15	–	931,769.19	858,962.91	69,922.04	1,866.42	1,017.82	–
HAVERHILL	232,558.65	227,281.76	2,580.26	–	2,456.88	239.75	145,699 34	141,401.58	848.62	–	3,186.39	262.75
MEDFORD	681,781.61	656,334.75	6,437.13	4,250.90	1,407.75	13,351.08	901,276.18	862,690.47	5,984.87	9,343.39	1,719.15	21,538.30
CHELSEA	163,663.43	163,563.43	–	–	100.00	–	272,679.08	272,579.08	–	–	100.00	–
PITTSFIELD	259,609.65	257,673.45	–	–	–	1,936.20	275,390.22	272,736.00	–	–	–	2,654.22
FITCHBURG	360,486.20	356,194.74	1,826.63	848.08	1,313.75	303.00	273,038.51	240,651.00	29,827.60	390.71	1,603.20	566.00
SALEM	321,572.99	312,482.47	–	2,173.11	4,514.11	2,403.30	322,977.63	312,450.23	–	3,079.63	5,871.82	1,575.95
EVERETT	316,912.58	150,753.05	133,226.52	31,121.93	90.46	1,720.62	296,738.96	150,491.11	103,247.73	38,925.14	2,383.86	1,691.12
CHICOPEE	90,526.27	50,802.74	–	–	1,570.42	38,153.11	167,133.27	124,585.84	–	–	1,348.52	41,198.91
TAUNTON	616,056.36	588,203.12	18,528.07	5,179.89	–	4,145.28	228,437 32	202.517.08	14,504.59	5,429.14	–	5,986.51
WALTHAM	116,249.99	102,378.43	5,484.37	2,976.28	1,618.70	3,792.21	116 232.95	116,059.45	2,205.42	1,116.09	1,042.52	5,809.47
REVERE	57,003.52	57,003.52	–	–	–	–	52,483.04	52,483.04	–	–	–	–
NORTHAMPTON	198,851.80	191,187.36	–	186.87	7,477.57	–	283,545.68	275,040.28	–	403.44	8,101.96	–
GLOUCESTER	348,998.08	348,599.01	–	–	391.28	7 79	78,142.91	77,970.49	–	–	172.42	–
NORTH ADAMS	44,048.40	43,694.42	–	–	–	353.98	118,996.32	118,642.34	–	–	–	353.98
BEVERLY	463,428.25	463,146.87	–	–	281.38	–	163,636.53	162,946.73	–	–	679.80	–
LEOMINSTER	137,902.00	137,902.00	–	–	–	–	144,708.36	144,708.36	–	–	–	–
ATTLEBORO	35,186.36	29,252.55	623.46	–	5,310.35	–	63,029.81	55,152.44	1,503.22	–	6,374.15	–
MELROSE	235,089.52	222,697.64	8,355.71	.05	1,910.06	2,126.06	205,556.00	172,955.54	8,712.25	21,334.05	1,961.55	592.61
PEABODY	125,193.43	121,245.56	–	–	–	3,947.87	117,521.73	111,916.45	–	–	–	5,605.28
WESTFIELD	138,104.50	133,785.39	–	–	–	4,319.11	216,710.01	211,003.80	–	–	–	5,706.21
GARDNER	86,561.07	86,152.07	–	–	–	409.00	120,902.93	120,694.93	–	–	–	208.00
WOBURN	77,975.98	71,529.91	5,336.07	–	800.33	309.67	82,790.44	75,244.14	6,160.52	–	1,076.11	309.67
MARLBOROUGH	148,125.02	146,166.66	162.32	–	1,796.04	–	410,896.32	406,915.30	2,482.68	–	1,498.34	–
NEWBURYPORT	148,082.65	141,459.09	8.85	–	6,428.45	186.26	71.793.77	63,303.56	–	–	7,455.07	1,035.14
39 Cities	**$26,955,072.47**	**$22,942,866.89**	**$3,036,043.04**	**$67,011.75**	**$428,722.11**	**$480,428.68**	**$24.811,061.44**	**$20,864,677.65**	**$2,481,750.68**	**$102,750.26**	**$497,306.88**	**$864,575.97**

Part II

Towns Over 5,000 Population

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS FOR THE FISCAL YEAR ENDING DECEMBER 31, 1924

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Brookline POPULATION 42,681
REVENUE.	**$2,962,974.61**
General	**2,674,916.66**
Taxes	*2,658,668.79*
Property, poll, and income	2,559,063.36
Corporation, bank, etc.	99,605.43
Licenses and permits	*5,228.50*
Fines and forfeits	*2,518.06*
Grants and gifts	*8,501.31*
For expenses	8,501.31
For outlays	–
All other	–
Commercial	**288,057.95**
Special assessments	*10,494.41*
To meet expenses	10,494.41
To meet outlays	–
Privileges	*2,105.37*
Departmental	*77,885.54*
General government	1,357.84
Protection of persons and property	6,268.93
Health and sanitation	20,111.51
Highways	2,205.76
Charities	7,173.61
Soldiers' benefits	1,276.50
Schools	9,206.05
Libraries	2,833.03
Recreation	9,651.35
Unclassified	17,800.96
Public service enterprises	*173,879.09*
Electric light	–
Water	173,879.09
All other	–
Cemeteries	*7,960.98*
Interest	*15,732.56*
On sinking funds	–
On trust and investment funds	2,302.39
All other	13,430.17
NON-REVENUE.	**$2,066,211.36**
Offsets to outlays	**9,052.58**
Departmental	*329.50*
Public service enterprises	*8,723.08*
Cemeteries	–
Municipal indebtedness	**1,674,116.48**
Loans, general purposes	*472,000.00*
Loans, public service enterprises	–
Loans, cemeteries	–
Bonds refunded, current year	–
Temporary loans (including revenue loans)	*1,200,000.00*
Unpaid warrants or orders, current year	–
Premiums	*2,116.48*
Transfers	–
From sinking funds	–
All other	–
Refunds	**2,722.44**
Agency, trust, and investment	**380,319.86**
Taxes and licenses for State	*179,698.53*
Taxes for county	*172,941.17*
Reimbursements for grade crossings	–
Sinking and other permanent funds	*27,680.16*
All other	–

RECAPITULATION.	
Revenue and offsets to outlays	$2,972,027.19
Premiums	2,116.48
Municipal indebtedness	1,672,000.00
Transfers and refunds	2,722.44
Agency, trust, and investment	380,319.86
Total receipts	**$5,029,185.97**
Balance on hand, including funds	*218,042.76*
GRAND TOTAL	**$5,247,228.73**

Graded According to Population of 1925.

PAYMENTS.	Brookline Population 42,681
Maintenance	**$2,383,976.37**
Departmental	*2,254,064.61*
General government	132,801.86
Protection of persons and property	557,646.68
Health and sanitation	337,921.48
Highways	289,319.66
Charities	44,229.89
Soldiers' benefits	2,498.70
Schools	618,333.58
Libraries	64,630.85
Recreation	168,274.22
Pensions	24,103.47
Unclassified	14,304.22
Public service enterprises	*121,705.89*
Electric light	–
Water	121,420.57
All other	285.32
Cemeteries	*8,195.87*
Administration of trust funds	*10.00*
Interest	**156,528.20**
Loans, general purposes	*149,872.89*
Loans, public service enterprises	*6,655.31*
Loans, cemeteries	–
Outlays	**621,821.48**
Departmental	*569,574.54*
General government	1,838.25
Protection of persons and property	8,283.73
Health and sanitation	25,854.24
Highways	162,870.34
Charities	–
Schools	366,213.88
Libraries	299.96
Recreation	1,714.14
Unclassified	2,500.00
Public service enterprises	*50,258.13*
Electric light	–
Water	50,258.13
All other	–
Cemeteries	*1,988.81*
Municipal indebtedness	**1,395,699.64**
From sinking funds	–
From revenue and other sources	*195,699.64*
Bonds refunded, current year	–
Temporary loans (including revenue loans)	*1,200,000.00*
Warrants or orders, previous years	–
Transfers	–
To sinking funds from revenue	–
All other	–
Refunds	**2,722.44**
Agency, trust, and investment	**380,684.66**
Taxes and licenses for State	*179,698.53*
Taxes for county	*172,941.17*
Expenditures for grade crossings	–
Sinking and other permanent funds	*28,044.96*
All other	–

RECAPITULATION.

Maintenance and interest	$2,540,504.57
Permanent debt (except from sinking funds)	195,699.64
Sinking fund requirements from revenue	–
Outlays	621,821.48
Permanent debt from sinking funds	–
Bonds refunded, current year	–
Temporary loans	1,200,000.00
Transfers (except to sinking funds) and refunds	2,722.44
Agency, trust, and investment	380,684.66
Total payments	**$4,941,432.79**
Balance on hand, including funds	*305,795.94*
GRAND TOTAL	**$5,247,228.73**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Watertown POPULATION 25,480	Arlington POPULATION 24,943	Framingham POPULATION 21,078	Methuen POPULATION 20,606
REVENUE.	**$1,376,009.52**	**$1,301,124.68**	**$1,073,805.44**	**$837,073.63**
General	**1,178,021.25**	**1,109,685.27**	**858,434.63**	**731,380.30**
Taxes	*1,168,383.24*	*1,100,931.74*	*846,674.41*	*719,017.94*
Property, poll, and income	1,077,547.77	1,076,857.80	758,277.45	667,389.58
Corporation, bank, etc.	90,835.47	24,073.94	88,396.96	51,628.36
Licenses and permits	*1,392.25*	*5,947.50*	*2,751.58*	*1,195.90*
Fines and forfeits	*1,990.42*	*767.77*	*2,219.16*	*2,162.00*
Grants and gifts	*6,255.34*	*2,038.26*	*6,789.48*	*8,992.46*
For expenses	6,255.34	2,038.26	5,492.18	8,992.46
For outlays	–	–	1,297.30	–
All other	–	–	–	*12.00*
Commercial	**197,988.27**	**191,439.41**	**215,370.81**	**105,693.33**
Special assessments	*24,664.13*	*20,753.52*	*11,436.61*	*4,349.68*
To meet expenses	13,456.83	1,049.82	7,127.00	4,349.68
To meet outlays	11,207.30	19,703.70	4,309.61	–
Privileges	–	–	–	–
Departmental	*47,088.95*	*38,229.96*	*63,455.53*	*22,268.85*
General government	3,192.24	7,242.00	2,094.20	1,404.35
Protection of persons and property	654.40	752.66	306.10	229.32
Health and sanitation	13,807.84	4,344.72	26,069.28	1,386.21
Highways	226.81	681.75	470.65	84.37
Charities	12,432.77	8,023.99	10,308.69	7,491.72
Soldiers' benefits	762.00	1,424.25	1,842.90	442.00
Schools	2,131.70	2,493.32	7,444.88	2,936.56
Libraries	636.76	751.50	849.45	–
Recreation	–	–	–	–
Unclassified	13,244.43	12,515.77	14,069.38	8,294.32
Public service enterprises	*109,172.60*	*92,915.44*	*104,619.99*	*58,113.38*
Electric light	–	–	–	–
Water	109,172.60	92,915.44	104,619.99	58,113.38
All other	–	–	–	–
Cemeteries	*3,065.19*	*15,004.72*	*5,928.41*	*2,386.27*
Interest	*13,997.40*	*24,535.77*	*29,930.27*	*18,575.15*
On sinking funds	–	5,295.61	6,014.27	5,419.60
On trust and investment funds	2,142.30	7,821.57	4,652.84	381.50
All other	11,855.10	11,418.59	19,263.16	12,774.05
NON-REVENUE.	**$1,592,805.15**	**$1,220,096.17**	**$905,242.24**	**$1,327,406.15**
Offsets to outlays	**17,302.42**	**44,501.64**	**21,284.80**	**4,694.24**
Departmental	*10,312.60*	*44,501.64*	*16,570.41*	–
Public service enterprises	*6,989.82*	–	*4,714.39*	*4,694.24*
Cemeteries	–	–	–	–
Municipal indebtedness	**1,445,110.00**	**755,228.70**	**780,407.48**	**1,060,158.37**
Loans, general purposes	*633,000.00*	*218,000.00*	*170,500.00*	*427,500.00*
Loans, public service enterprises	*12,000.00*	*35,500.00*	*47,000.00*	*27,760.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*800,000.00*	*500,000.00*	*560,000.00*	*600,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*110.00*	*1,728.70*	*2,907.48*	*4,898.37*
Transfers	**613.80**	**187,751.49**	**5,550.26**	**103,490.53**
From sinking funds	–	*92,000.00*	–	*100,000.00*
All other	*613.80*	*95,751.49*	*5,550.26*	*3,490.53*
Refunds	**28,891.36**	**1,973.81**	**1,227.85**	**2,361.06**
Agency, trust, and investment	**100,887.57**	**230,640.53**	**96,771.85**	**156,701.95**
Taxes and licenses for State	*53,010.24*	*44,441.03*	*47,300.00*	*31,395.52*
Taxes for county	*42,096.64*	*35,332.53*	*37,640.29*	*28,436.79*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*5,780.69*	*150,866.97*	*11,831.56*	*96,869.64*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$1,393,311.94	$1,345,626.32	$1,095,090.24	$841,767.87
Premiums	110.00	1,728.70	2,907.48	4,898.37
Municipal indebtedness	1,445,000.00	753,500.00	777,500.00	1,055,260.00
Transfers and refunds	29,505.16	189,725.30	6,778.11	105,851.59
Agency, trust, and investment	100,887.57	230,640.53	96,771.85	156,701.95
Total receipts	**$2,968,814.67**	**$2,521,220.85**	**$1,979,047.68**	**$2,164,479.78**
Balance on hand, including funds	*235,872.24*	*94,530.21*	*206,293.10*	*134,984.95*
GRAND TOTAL	**$3,204,686.91**	**$2,615,751.06**	**$2,185,340.78**	**$2,299,464.73**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Watertown Population 25,480	Arlington Population 24,943	Framingham Population 21,078	Methuen Population 20,606
Maintenance	**$925,484.95**	**$891,081.25**	**$774,356.68**	**$655,049.79**
Departmental	*890,045.13*	*817,602.51*	*716,237.17*	*602,600.14*
General government	54,023.89	59,161.47	39,553.85	38,083.00
Protection of persons and property	168,092.75	118,210.28	119,130.31	95,141.55
Health and sanitation	100,527.36	94,119.18	66,793.04	50,215.93
Highways	119,504.18	113,804.12	127,518.40	138,303.02
Charities	49,035.15	24,550.77	28,237.93	26,425.10
Soldiers' benefits	3,453.50	2,641.50	9,603.86	1,419.70
Schools	324,896.88	350,997.58	283,844.03	246,311.97
Libraries	20,108.37	16,722.97	17,494.45	–
Recreation	24,500.04	18,152.28	4,287.85	1,483.00
Pensions	6,867.39	5,666.55	1,770.28	–
Unclassified	19,035.62	13,575.81	18,003.17	5,216.87
Public service enterprises	*28,256.91*	*57,469.50*	*51,035.54*	*48,191.92*
Electric light	–	–	–	–
Water	28,256.91	57,469.50	51,035.54	48,191.92
All other	–	–	–	–
Cemeteries	*7,182.91*	*15,994.24*	*6,998.97*	*4,257.73*
Administration of trust funds	–	*15.00*	*85.00*	–
Interest	**113,091.90**	**80,238.61**	**89,051.35**	**50,653.03**
Loans, general purposes	*87,588.21*	*57,610.29*	*69,303.50*	*40,331.14*
Loans, public service enterprises	*25,503.69*	*22,628.32*	*19,747.85*	*10,321.89*
Loans, cemeteries	–	–	–	–
Outlays	**460,307.16**	**495,158.34**	**354,849.33**	**433,534.91**
Departmental	*404,202.75*	*448,836.40*	*290,504.89*	*394,755.80*
General government	307.00	446.40	1,822.36	–
Protection of persons and property	7,096.09	79,095.14	2,647.41	3,400.00
Health and sanitation	39,531.77	91,976.70	75,886.83	178,734.06
Highways	59,376.47	119,676.74	84,781.58	18,721.37
Charities	–	–	–	1,700.02
Schools	297,042.40	146,895.22	121,058.02	189,450.35
Libraries	–	–	–	–
Recreation	498.63	10,746.20	3,428.19	2,750.00
Unclassified	350.39	–	880.50	–
Public service enterprises	*53,924.94*	*45,109.01*	*57,315.39*	*38,779.11*
Electric light	–	–	–	–
Water	53,924.94	45,109.01	57,315.39	38,779.11
All other	–	–	–	–
Cemeteries	*2,179.47*	*1,212.93*	*7,029.05*	–
Municipal indebtedness	**962,476.56**	**651,397.67**	**603,000.00**	**799,300.00**
From sinking funds	–	*92,000.00*	–	*100,000.00*
From revenue and other sources	*162,476.56*	*109,397.67*	*101,000.00*	*85,300.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*800,000.00*	*450,000.00*	*502,000.00*	*614,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**613.80**	**187,751.49**	**5,550.26**	**103,490.53**
To sinking funds from revenue	–	*5,905.00*	*500.00*	*3,490.53*
All other	*613.80*	*181,846.49*	*5,050.26*	*100,000.00*
Refunds	**28,891.36**	**1,973.81**	**1,227.85**	**2,361.06**
Agency, trust, and investment	**102,430.80**	**157,963.66**	**102,122.01**	**67,759.86**
Taxes and licenses for State	*53,010.24*	*44,441.03*	*47,300.00*	*31,395.52*
Taxes for county	*42,096.64*	*35,332.53*	*37,640.29*	*28,436.79*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*7,323.92*	*78,190.10*	*17,181.72*	*7,927.55*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$1,038,576.85	$971,319.86	$863,408.03	$705,702.82
Permanent debt (except from sinking funds)	162,476.56	109,397.67	101,000.00	85,300.00
Sinking fund requirements from revenue	–	5,905.00	500.00	3,490.53
Outlays	460,307.16	495,158.34	354,849.33	433,534.91
Permanent debt from sinking funds	–	92,000.00	–	100,000.00
Bonds refunded, current year	–	–	–	–
Temporary loans	800,000.00	450,000.00	502,000.00	614,000.00
Transfers (except to sinking funds) and refunds	29,505.16	183,820.30	6,278.11	102,361.06
Agency, trust, and investment	102,430.80	157,963.66	102,122.01	67,759.86
Total payments	**$2,593,296.53**	**$2,465,564.83**	**$1,930,157.48**	**$2,112,149.18**
Balance on hand, including funds	*611,390.38*	*150,186.23*	*255,183.30*	*187,315.55*
GRAND TOTAL	**$3,204,686.91**	**$2,615,751.06**	**$2,185,340.78**	**$2,299,464.73**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Weymouth POPULATION 17,253	Winthrop POPULATION 16,158	Wakefield POPULATION 15,611	Southbridge POPULATION 15,489
REVENUE.	**$719,431.72**	**$679,929.65**	**$1,076,925.50**	**$441,868.16**
General	**614,041.96**	**587,277.19**	**683,563.23**	**408,206.59**
Taxes	*607,021.00*	*584,095.32*	*660,681.10*	*393,512.11*
Property, poll, and income	572,893.31	578,457.14	627,781.40	352,721.40
Corporation, bank, etc.	34,127.69	5,638.18	32,899.70	40,790.71
Licenses and permits	*1,252.83*	*1,507.00*	*1,127.25*	*1,015.50*
Fines and forfeits	*958.29*	*292.60*	*2,876.50*	*1,868.00*
Grants and gifts	*4,809.84*	*1,382.27*	*18,878.38*	*11,810.98*
For expenses	4,809.84	1,382.27	7,679.51	11,810.98
For outlays	–	–	11,198.87	–
All other	–	–	–	–
Commercial	**105,389.76**	**92,652.46**	**393,362.27**	**33,661.57**
Special assessments	*4,035.09*	*6,138.73*	*8,195.72*	*2,214.17*
To meet expenses	1,773.86	–	5,273.55	–
To meet outlays	2,261.23	6,138.73	2,922.17	2,214.17
Privileges	–	–	–	–
Departmental	*24,597.79*	*13,888.23*	*39,921.66*	*22,893.77*
General government	31.80	112.00	620.00	656.20
Protection of persons and property	393.81	256.32	337.81	964.18
Health and sanitation	415.00	121.90	8,371.11	577.29
Highways	1,478.38	1,201.43	165.84	413.00
Charities	7,778.68	844.96	11,160.34	5,515.20
Soldiers' benefits	2,652.00	899.50	1,602.33	1,182.25
Schools	854.12	929.44	10,255.84	5,055.92
Libraries	1,707.45	426.00	609.65	321.89
Recreation	–	15.00	–	.65
Unclassified	9,286.55	9,081.68	6,798.74	8,207.19
Public service enterprises	*61,069.05*	*58,445.02*	*333,174.49*	–
Electric light	–	–	[1]264,174.85	–
Water	60,739.05	58,445.02	68,999.64	–
All other	330.00	–	–	–
Cemeteries	–	*4,819.25*	*377.50*	*2,092.14*
Interest	*15,687.83*	*9,361.23*	*11,692.90*	*6,461.49*
On sinking funds	592.99	–	–	1,752.02
On trust and investment funds	2,658.74	6.95	1,208.62	101.06
All other	12,436.10	9,354.28	10,484.28	4,608.41
NON-REVENUE.	**$418,729.45**	**$881,573.50**	**$850,956.37**	**$412,991.06**
Offsets to outlays	**18,814.65**	**5,346.03**	**14,527.01**	**600.00**
Departmental	*7,765.50*	*2,780.17*	*10,143.46*	*600.00*
Public service enterprises	*11,049.15*	*2,565.86*	*4,383.55*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**320,069.25**	**841,354.20**	**748,944.02**	**342,000.00**
Loans, general purposes	–	*310,000.00*	*187,350.00*	*32,000.00*
Loans, public service enterprises	*20,000.00*	–	*60,000.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*300,000.00*	*530,000.00*	*500,000.00*	*310,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*69.25*	*1,354.20*	*1,594.02*	–
Transfers	**7,063.51**	**44.83**	**29,701.63**	**551.43**
From sinking funds	*5,000.00*	–	–	–
All other	*2,063.51*	*44.83*	*29,701.63*	*551.43*
Refunds	**1,822.62**	**341.01**	**1,393.40**	**6.45**
Agency, trust, and investment	**70,959.42**	**34,487.43**	**56,390.31**	**69,833.18**
Taxes and licenses for State	*28,209.66*	*31,622.18*	*26,400.00*	*21,927.96*
Taxes for county	*27,148.87*	–	*21,008.53*	*17,801.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*15,600.89*	*2,865.25*	*8,981.78*	*27,413.97*
All other	–	–	–	*2,690.25*
RECAPITULATION.				
Revenue and offsets to outlays	$738,246.37	$685,275.68	$1,091,452.51	$442,468.16
Premiums	69.25	1,354.20	1,594.02	–
Municipal indebtedness	320,000.00	840,000.00	747,350.00	342,000.00
Transfers and refunds	8,886.13	385.84	31,095.03	557.88
Agency, trust, and investment	70,959.42	34,487.43	56,390.31	69,833.18
Total receipts	**$1,138,161.17**	**$1,561,503.15**	**$1,927,881.87**	**$854,859.22**
Balance on hand, including funds	*283,498.17*	*84,469.49*	*302,959.33*	*19,811.52*
GRAND TOTAL	**$1,421,659.34**	**$1,645,972.64**	**$2,230,841.20**	**$874,670.74**

[1] Includes gas, amount not specified.

Graded According to Population of 1925 — Continued.

PAYMENTS.	Weymouth Population 17,253	Winthrop Population 16,158	Wakefield Population 15,611	Southbridge Population 15,489
Maintenance	**$523,564.73**	**$455,946.81**	**$787,273.64**	**$353,929.41**
Departmental	*493,618.35*	*420,343.78*	*554,953.98*	*350,848.04*
General government	32,542.65	24,139.65	26,119.33	27,186.94
Protection of persons and property	58,051.29	69,388.04	78,973.47	59,451.62
Health and sanitation	23,152.70	41,045.70	39,458.43	18,860.03
Highways	86,386.64	41,196.77	88,232.34	50,894.36
Charities	26,746.71	7,462.07	24,493.75	41,496.20
Soldiers' benefits	5,436.01	3,076.21	6,521.00	3,736.66
Schools	209,341.85	202,958.77	248,289.57	134,130.00
Libraries	12,622.53	7,943.41	19,653.63	7,883.89
Recreation	12,081.65	15,927.37	14,649.58	2,528.92
Pensions	–	262.44	–	–
Unclassified	27,256.32	6,943.35	8,562.88	4,679.42
Public service enterprises	*29,946.38*	*29,478.86*	*231,214.92*	–
Electric light	–	–	[1]194,249.94	–
Water	29,446.40	29,478.86	36,964.98	–
All other	499.98	–	–	–
Cemeteries	–	*6,124.17*	*1,104.74*	*3,081.37*
Administration of trust funds	–	–	–	–
Interest	**28,809.50**	**56,436.37**	**65,662.16**	**20,884.86**
Loans, general purposes	*25,366.51*	*38,966.30*	*51,946.66*	*20,884.86*
Loans, public service enterprises	*3,442.99*	*17,297.57*	*13,715.50*	–
Loans, cemeteries	–	*172.50*	–	–
Outlays	**193,801.47**	**267,339.06**	**487,909.93**	**96,337.13**
Departmental	*144,432.71*	*266,209.82*	*346,903.07*	*96,337.13*
General government	1,280.00	–	3,844.86	–
Protection of persons and property	–	13,100.00	12,750.00	18,308.98
Health and sanitation	7,991.48	13,552.37	38,890.03	2,906.25
Highways	33,901.02	25,687.97	49,536.77	27,417.32
Charities	6,577.39	–	–	–
Schools	94,188.92	166,726.94	240,682.54	41,219.38
Libraries	493.90	–	923.87	–
Recreation	–	44,586.00	275.00	6,485.20
Unclassified	–	2,556.54	–	–
Public service enterprises	*49,368.76*	*1,129.24*	*141,006.86*	–
Electric light	–	–	[1]120,779.64	–
Water	49,368.76	1,129.24	20,227.22	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**552,184.64**	**585,578.02**	**603,660.84**	**276,410.00**
From sinking funds	*5,000.00*	–	–	–
From revenue and other sources	*47,184.64*	*55,578.02*	*103,660.84*	*26,410.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*500,000.00*	*530,000.00*	*500,000.00*	*250,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**7,063.51**	**44.83**	**29,701.63**	**551.43**
To sinking funds from revenue	–	–	–	–
All other	*7,063.51*	*44.83*	*29,701.63*	*551.43*
Refunds	**1,822.62**	**341.01**	**1,393.40**	**6.45**
Agency, trust, and investment	**66,408.82**	**34,494.38**	**55,897.57**	**71,599.93**
Taxes and licenses for State	*28,209.66*	*31,622.18*	*26,400.00*	*21,927.96*
Taxes for county	*27,148.87*	–	*21,008.53*	*17,801.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*11,050.29*	*2,872.20*	*8,489.04*	*29,191.72*
All other	–	–	–	*2,679.25*

RECAPITULATION.

Maintenance and interest	$552,374.23	$512,383.18	$852,935.80	$374,814.27
Permanent debt (except from sinking funds)	47,184.64	55,578.02	103,660.84	26,410.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	193,801.47	267,339.06	487,909.93	96,337.13
Permanent debt from sinking funds	5,000.00	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	500,000.00	530,000.00	500,000.00	250,000.00
Transfers (except to sinking funds) and refunds	8,886.13	385.84	31,095.03	557.88
Agency, trust, and investment	66,408.82	34,494.38	55,897.57	71,599.93
Total payments	**$1,373,655.29**	**$1,400,180.48**	**$2,031,499.17**	**$819,719.21**
Balance on hand, including funds	*48,004.05*	*245,792.16*	*199,342.03*	*54,951.53*
GRAND TOTAL	**$1,421,659.34**	**$1,645,972.64**	**$2,230,841.20**	**$874,670.74**

[1] Includes gas, amount not specified.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	West Springfield POPULATION 15,326	Belmont POPULATION 15,256	Greenfield POPULATION 15,246	Milford POPULATION 14,781
REVENUE.	**$936,250.59**	**$938,710.57**	**$852,898.64**	**$429,323.19**
General	**762,005.72**	**691,653.80**	**739,331.40**	**391,867.21**
Taxes	*751,491.62*	*687,818.35*	*734,106.52*	*386,678.74*
Property, poll, and income	687,358.41	674,916.35	660,487.89	361,905.13
Corporation, bank, etc.	64,133.21	12,902.00	73,618.63	24,773.61
Licenses and permits	*767.16*	*2,061.40*	*1,438.50*	*1,348.10*
Fines and forfeits	*2,779.84*	*226.25*	*2,496.00*	*633.00*
Grants and gifts	*6,967.10*	*1,547.80*	*1,290.38*	*3,157.37*
For expenses	6,967.10	1,547.80	1,290.38	3,157.37
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**174,244.87**	**247,056.77**	**113,567.24**	**37,455.98**
Special assessments	*8,192.61*	*13,196.10*	*2,664.41*	*970.06*
To meet expenses	3,364.40	3,703.96	–	970.06
To meet outlays	4,828.21	9,492.14	2,664.41	–
Privileges	–	–	–	–
Departmental	*14,808.25*	*25,049.94*	*30,289.37*	*29,841.60*
General government	668.40	1,433.85	1,808.54	2,043.90
Protection of persons and property	272.29	156.14	393.54	137.68
Health and sanitation	1,139.77	10,890.76	3,034.35	268.70
Highways	97.96	849.00	2,108.51	332.50
Charities	2,884.65	2,832.98	7,449.92	14,882.63
Soldiers' benefits	759.00	576.50	811.00	1,759.00
Schools	879.78	1,365.84	5,490.17	3,235.45
Libraries	610.15	412.43	736.90	200.20
Recreation	–	39.05	33.00	8.55
Unclassified	7,496.23	6,493.39	8,423.44	6,972.99
Public service enterprises	*110,714.42*	*193,653.44*	*71,336.36*	–
Electric light	–	132,024.61	–	–
Water	110,714.42	61,628.83	70,668.78	–
All other	–	–	667.58	–
Cemeteries	–	*3,118.74*	–	*1,919.77*
Interest	*40,529.61*	*12,038.55*	*9,277.10*	*4,724.55*
On sinking funds	12,583.21	4,314.11	–	–
On trust and investment funds	1,064.96	–	4,031.23	–
All other	26,881.44	7,724.44	5,245.87	4,724.55
NON-REVENUE.	**$1,689,033.73**	**$635,975.91**	**$593,977.54**	**$455,986.73**
Offsets to outlays	**3,754.21**	**9,152.41**	**1,662.50**	**21,446.04**
Departmental	–	*1,029.80*	*1,662.50*	*21,446.04*
Public service enterprises	*3,754.21*	*7,632.61*	–	–
Cemeteries	–	*490.00*	–	–
Municipal indebtedness	**1,556,000.00**	**473,400.00**	**500,791.10**	**390,700.00**
Loans, general purposes	*956,000.00*	*193,000.00*	–	–
Loans, public service enterprises	–	*50,000.00*	*140,000.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*600,000.00*	*230,000.00*	*360,000.00*	*390,700.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	*400.00*	*791.10*	–
Transfers	**7,301.75**	**68,508.25**	–	–
From sinking funds	–	*18,000.00*	–	–
All other	*7,301.75*	*50,508.25*	–	–
Refunds	**1,726.05**	**2,333.98**	**8,202.44**	**2,368.19**
Agency, trust, and investment	**120,251.72**	**82,581.27**	**83,321.50**	**41,472.50**
Taxes and licenses for State	*36,355.56*	*29,213.56*	*35,453.00*	*22,105.73*
Taxes for county	*21,443.97*	*23,157.13*	*47,733.48*	*17,963.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*62,452.19*	*30,210.58*	*135.02*	*1,403.77*
All other	–	–	–	—
RECAPITULATION.				
Revenue and offsets to outlays	$940,004.80	$947,862.98	$854,561.14	$450,769.23
Premiums	–	400.00	791.10	–
Municipal indebtedness	1,556,000.00	473,000.00	500,000.00	390,700.00
Transfers and refunds	9,027.80	70,842.23	8,202.44	2,368.19
Agency, trust, and investment	120,251.72	82,581.27	83,321.50	41,472.50
Total receipts	**$2,625,284.32**	**$1,574,686.48**	**$1,446,876.18**	**$885,309.92**
Balance on hand, including funds	*192,758.77*	*138,949.71*	*205,842.21*	*41,913.72*
GRAND TOTAL	**$2,818,043.09**	**$1,713,636.19**	**$1,652,718.39**	**$927,223.64**

Graded According to Population of 1925 — Continued.

PAYMENTS.	West Springfield Population 15,326	Belmont Population 15,256	Greenfield Population 15,246	Milford Population 14,781
Maintenance	**$614,258.22**	**$667,581.16**	**$549,402.32**	**$364,415.56**
Departmental	*565,490.68*	*559,421.03*	*517,188.90*	*362,117.14*
General government	41,461.71	46,015.97	39,927.31	18,498.10
Protection of persons and property	96,311.61	96,189.33	44,649.56	37,694.26
Health and sanitation	28,866.25	58,334.54	37,912.79	18,559.58
Highways	63,705.59	107,469.66	83,421.87	65,000.89
Charities	27,440.00	4,893.22	26,829.71	43,152.42
Soldiers' benefits	4,090.13	1,377.13	1,273.00	5,322.70
Schools	281,122.77	214,884.37	252,597.94	162,776.57
Libraries	7,849.89	9,914.88	13,688.15	3,037.48
Recreation	5,332.03	13,491.71	7,553.93	2,476.20
Pensions	1,498.71	–	–	530.40
Unclassified	7,811.99	6,850.22	9,334.64	5,068.54
Public service enterprises	*48,767.54*	*104,184.25*	*32,078.92*	–
Electric light	–	84,660.12	–	–
Water	48,767.54	19,524.13	32,078.92	–
All other	–	–	–	–
Cemeteries	–	*3,975.88*	–	*2,298.42*
Administration of trust funds	–	–	*134.50*	–
Interest	**71,036.81**	**69,341.32**	**32,132.51**	**19,211.26**
Loans, general purposes	*52,801.81*	*52,803.95*	*29,274.38*	*19,211.26*
Loans, public service enterprises	*18,235.00*	*16,537.37*	*2,858.13*	–
Loans, cemeteries	–	–	–	–
Outlays	**1,105,291.86**	**392,003.72**	**449,424.41**	**51,696.05**
Departmental	*1,071,024.69*	*287,482.61*	*280,226.16*	*51,696.05*
General government	391.00	4,559.34	1,908.64	–
Protection of persons and property	1,525.00	12,892.71	12,836.75	13,193.46
Health and sanitation	23,500.03	55,622.09	10,065.22	7,829.44
Highways	907,484.32	28,648.48	82,360.35	30,035.15
Charities	–	–	–	–
Schools	136,818.77	185,699.99	166,356.36	–
Libraries	–	–	698.84	–
Recreation	1,305.57	–	6,000.00	638.00
Unclassified	–	60.00	–	–
Public service enterprises	*34,267.17*	*77,162.43*	*169,198.25*	–
Electric light	–	15,704.78	–	–
Water	34,267.17	61,457.65	95,471.05	–
All other	–	–	73,727.20	–
Cemeteries	–	*27,358.68*	–	–
Municipal indebtedness	**557,000.00**	**327,618.81**	**427,000.00**	**412,200.00**
From sinking funds	–	*18,000.00*	–	–
From revenue and other sources	*57,000.00*	*79,618.81*	*67,000.00*	*31,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*500,000.00*	*230,000.00*	*360,000.00*	*380,700.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**7,301.75**	**68,508.25**	–	–
To sinking funds from revenue	*7,275.00*	*2,317.33*	–	–
All other	*26.75*	*66,190.92*	–	–
Refunds	**1,726.05**	**2,333.98**	**8,202.44**	**2,368.19**
Agency, trust, and investment	**138,043.58**	**71,618.61**	**83,321.50**	**41,472.50**
Taxes and licenses for State	*36,355.56*	*29,213.56*	*35,463.00*	*22,105.73*
Taxes for county	*21,443.97*	*23,157.13*	*47,733.48*	*17,963.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*80,244.05*	*19,247.92*	*135.02*	*1,403.77*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$685,295.03	$736,922.48	$581,534.83	$383,626.82
Permanent debt (except from sinking funds)	57,000.00	79,618.81	67,000.00	31,500.00
Sinking fund requirements from revenue	7,275.00	2,317.33	–	–
Outlays	1,105,291.86	392,003.72	449,424.41	51,696.05
Permanent debt from sinking funds	–	18,000.00	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	500,000.00	230,000.00	360,000.00	380,700.00
Transfers (except to sinking funds) and refunds	1,752.80	68,524.90	8,202.44	2,368.19
Agency, trust, and investment	138,043.58	71,618.61	83,321.50	41,472.50
Total payments	**$2,494,658.27**	**$1,599,005.85**	**$1,549,483.18**	**$891,363.56**
Balance on hand, including funds	*323,384.82*	*114,630.34*	*103,235.21*	*35,860.08*
GRAND TOTAL	**$2,818,043.09**	**$1,713,636.19**	**$1,652,718.39**	**$927,223.64**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Clinton POPULATION 14,180	Norwood POPULATION 14,151	Dedham POPULATION 13,918	Adams POPULATION 13,525
REVENUE.	**$500,362.16**	**$941,666.29**	**$662,800.73**	**$517,080.68**
General	**411,001.31**	**659,143.45**	**603,142.84**	**465,923.97**
Taxes	*400,971.96*	*654,259.31*	*597,701.21*	*382,938.23*
Property, poll, and income	330,187.29	578,189.74	583,298.94	310,350.64
Corporation, bank, etc.	70,784.67	76,069.57	14,402.27	72,587.59
Licenses and permits	*1,162.00*	*855.00*	*605.25*	*391.20*
Fines and forfeits	*3,625.50*	*2,403.58*	*1,771.50*	*1,969.87*
Grants and gifts	*5,241.85*	*1,599.56*	*3,064.88*	*80,624.67*
For expenses	5,241.85	1,599.56	2,414.88	5,624.67
For outlays	–	–	650.00	75,000.00
All other	–	*26.00*	–	–
Commercial	**89,360.85**	**282,522.84**	**59,657.89**	**51,156.71**
Special assessments	*3,183.77*	*5,810.63*	*1,717.42*	*3,165.56*
To meet expenses	190.55	4,122.17	1,717.42	–
To meet outlays	2,993.22	1,688.46	–	3,165.56
Privileges	–	–	–	–
Departmental	*20,904.36*	*19,812.89*	*44,968.27*	*43,855.76*
General government	2,724.40	926.06	1,407.00	1,200.00
Protection of persons and property	1,366.34	1,915.79	155.72	199.45
Health and sanitation	264.50	2,499.43	4,591.36	449.95
Highways	2,141.35	1,182.25	209.90	1,496.46
Charities	4,750.12	2,053.73	12,030.66	31,123.18
Soldiers' benefits	1,487.00	102.00	973.20	381.00
Schools	1,028.39	2,906.48	17,646.48	2,618.31
Libraries	295.11	530.00	467.47	664.42
Recreation	–	–	35.05	–
Unclassified	6,847.15	7,697.15	7,451.43	5,722.99
Public service enterprises	*46,120.61*	*244,054.03*	–	–
Electric light	–	186,913.89	–	–
Water	46,120.61	57,140.14	–	–
All other	–	–	–	–
Cemeteries	*5,644.15*	*7,387.11*	*3,660.00*	*1,435.43*
Interest	*13,507.96*	*5,458.18*	*9,312.20*	*2,699.96*
On sinking funds	9,181.67	–	–	–
On trust and investment funds	1,263.43	21.25	7,365.08	2,145.82
All other	3,062.86	5,436.93	1,947.12	554.14
NON-REVENUE.	**$394,309.72**	**$541,138.12**	**$375,894.24**	**$510,419.35**
Offsets to outlays	**6,582.21**	**10,279.80**	**1,300.00**	**6,000.00**
Departmental	*6,134.65*	*6,062.39*	*1,300.00*	*6,000.00*
Public service enterprises	*447.56*	*4,217.41*	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**299,000.00**	**441,252.00**	**257,000.00**	**428,283.65**
Loans, general purposes	–	*91,100.00*	*7,000.00*	*56,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*299,000.00*	*350,000.00*	*250,000.00*	*371,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	*152.00*	–	*1,283.65*
Transfers	**10,500.00**	**95.32**	**1,560.03**	**7,618.55**
From sinking funds	*1,500.00*	–	–	–
All other	*9,000.00*	*95.32*	*1,560.03*	*7,618.55*
Refunds	**1,353.15**	**871.26**	**3,827.26**	**438.24**
Agency, trust, and investment	**76,874.36**	**88,639.74**	**112,206.95**	**68,078.91**
Taxes and licenses for State	*25,812.28*	*34,597.17*	*27,546.07*	*30,011.30*
Taxes for county	*20,971.00*	*33,332.24*	*26,569.18*	*29,566.82*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*30,091.08*	*20,710.33*	*58,091.70*	*8,500.79*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$506,944.37	$951,946.09	$664,100.73	$523,080.68
Premiums	–	152.00	–	1,283.65
Municipal indebtedness	299,000.00	441,100.00	257,000.00	427,000.00
Transfers and refunds	11,853.15	966.58	5,387.29	8,056.79
Agency, trust, and investment	76,874.36	88,639.74	112,206.95	68,078.91
Total receipts	**$894,671.88**	**$1,482,804.41**	**$1,038,694.97**	**$1,027,500.03**
Balance on hand, including funds	*55,362.73*	*116,382.99*	*127,351.23*	*114,055.36*
GRAND TOTAL	**$950,034.61**	**$1,599,187.40**	**$1,166,046.20**	**$1,141,555.39**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Clinton Population 14,180	Norwood Population 14,151	Dedham Population 13,918	Adams Population 13,525
Maintenance	**$405,753.18**	**$642,606.78**	**$498,091.01**	**$339,539.25**
Departmental	*372,869.56*	*479,118.36*	*486,482.41*	*337,482.03*
General government	26,264.68	33,532.35	25,391.52	20,215.06
Protection of persons and property	54,811.48	49,221.19	70,048.55	28,090.39
Health and sanitation	20,084.61	40,553.30	36,513.62	21,075.07
Highways	65,862.01	59,486.88	68,706.46	41,409.78
Charities	21,586.38	25,231.01	32,962.13	70,994.41
Soldiers' benefits	3,009.00	1,362.20	2,889.00	595.75
Schools	158,966.12	251,871.03	206,620.34	142,528.76
Libraries	10,640.28	10,869.14	15,250.82	10,538.15
Recreation	5,353.63	1,132.41	12,557.83	298.21
Pensions	–	–	–	–
Unclassified	6,281.37	5,858.85	15,542.14	1,736.45
Public service enterprises	*24,496.76*	*157,365.81*	–	–
Electric light	–	117,573.28	–	–
Water	24,496.76	39,792.53	–	–
All other	–	–	–	–
Cemeteries	*8,293.86*	*6,122.61*	*11,608.60*	*1,998.55*
Administration of trust funds	*103.00*	–	–	*58.67*
Interest	**19,096.12**	**43,466.70**	**30,441.19**	**28,214.21**
Loans, general purposes	*15,238.62*	*37,226.95*	*30,441.19*	*28,214.21*
Loans, public service enterprises	*3,582.50*	*6,239.75*	–	–
Loans, cemeteries	*275.00*	–	–	–
Outlays	**43,478.43**	**227,253.43**	**111,889.91**	**250,029.50**
Departmental	*25,616.30*	*195,903.06*	*111,889.91*	*250,029.50*
General government	418.00	–	1,200.00	–
Protection of persons and property	3,119.12	9,886.69	565.00	6,800.00
Health and sanitation	10,572.72	41,466.82	6,595.43	56,792.20
Highways	7,253.46	71,884.61	44,461.76	26,381.96
Charities	–	–	–	–
Schools	3,606.00	37,664.94	47,263.19	159,056.11
Libraries	–	–	–	–
Recreation	647.00	35,000.00	11,804.53	999.23
Unclassified	–	–	–	–
Public service enterprises	*17,862.13*	*30,533.16*	–	–
Electric light	–	13,649.60	–	–
Water	17,862.13	16,883.56	–	–
All other	–	–	–	–
Cemeteries	–	*817.21*	–	–
Municipal indebtedness	**304,000.00**	**510,959.00**	**285,627.84**	**417,000.00**
From sinking funds	*[1]1,500.00*	–	–	–
From revenue and other sources	*18,500.00*	*120,959.00*	*35,627.84*	*46,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*284,000.00*	*390,000.00*	*250,000.00*	*371,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**10,500.00**	**95.32**	**1,560.03**	**7,618.55**
To sinking funds from revenue	–	–	–	–
All other	*10,500.00*	*95.32*	*1,560.03*	*7,618.55*
Refunds	**1,353.15**	**871.26**	**3,827.26**	**438.24**
Agency, trust, and investment	**86,194.81**	**86,990.25**	**113,149.34**	**63,543.36**
Taxes and licenses for State	*25,812.28*	*34,597.17*	*27,546.07*	*30,011.30*
Taxes for county	*20,971.00*	*33,332.24*	*26,569.18*	*29,566.82*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*39,411.53*	*19,060.84*	*59,034.09*	*3,965.24*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$424,849.30	$686,073.48	$528,532.20	$367,753.46
Permanent debt (except from sinking funds)	18,500.00	120,959.00	35,627.84	46,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	43,478.43	227,253.43	111,889.91	250,029.50
Permanent debt from sinking funds	[1]1,500.00	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	284,000.00	390,000.00	250,000.00	371,000.00
Transfers (except to sinking funds) and refunds	11,853.15	966.58	5,387.29	8,056.79
Agency, trust, and investment	86,194.81	86,990.25	113,149.34	63,543.36
Total payments	**$870,375.69**	**$1,512,242.74**	**$1,044,586.58**	**$1,106,383.11**
Balance on hand, including funds	*79,658.92*	*86,944.66*	*121,459.62*	*35,172.28*
GRAND TOTAL	**$950,034.61**	**$1,599,187.40**	**$1,166,046.20**	**$1,141,555.39**

[1] Serial payments from sinking fund surplus.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Webster POPULATION 13,389	Braintree POPULATION 13,193	Plymouth POPULATION 13,176	Natick POPULATION 12,871
REVENUE.	**$450,062.16**	**$769,606.59**	**$630,524.09**	**$748,123.65**
General	**369,207.40**	**471,998.98**	**556,378.69**	**568,612.48**
Taxes	*358,861.32*	*468,226.40*	*547,328.08*	*542,687.20*
Property, poll, and income	309,199.13	441,277.33	447,010.79	523,257.70
Corporation, bank, etc.	49,662.19	26,949.07	100,317.29	19,429.50
Licenses and permits	*1,211.50*	*367.75*	*2,655.00*	*454.45*
Fines and forfeits	*1,956.20*	*761.72*	*1,185.30*	*784.09*
Grants and gifts	*7,178.38*	*2,143.11*	*5,210.31*	*24,686.74*
For expenses	7,178.38	2,143.11	5,210.31	24,686.74
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**80,854.76**	**297,607.61**	**74,145.40**	**179,511.17**
Special assessments	*3,604.58*	*1,180.50*	*504.25*	*1,724.04*
To meet expenses	6.00	1,180.50	339.80	584.87
To meet outlays	3,598.58	–	164.45	1,139.17
Privileges	–	–	*610.00*	*50.00*
Departmental	*29,069.54*	*19,545.46*	*18,682.79*	*196,034.34*
General government	2.50	2,284.52	570.72	1.00
Protection of persons and property	2,208.98	270.37	939.35	294.44
Health and sanitation	1,846.44	577.33	1,439.82	24,925.18
Highways	1,888.95	726.16	17.15	872.79
Charities	8,240.18	5,568.08	4,397.38	57,138.08
Soldiers' benefits	881.00	1,375.30	2,464.50	1,706.00
Schools	6,804.83	2,220.20	643.36	2,294.22
Libraries	307.70	217.30	–	967.99
Recreation	–	–	1,523.38	1.85
Unclassified	6,888.96	6,306.20	6,687.13	[1]7,832.79
Public service enterprises	*39,801.97*	*264,414.70*	*41,529.22*	*48,690.46*
Electric light	–	182,572.63	–	–
Water	39,801.97	81,842.07	41,104.22	48,639.01
All other	–	–	425.00	51.45
Cemeteries	*1,296.50*	–	*8,128.57*	–
Interest	*7,082.17*	*12,466.95*	*4,690.57*	*33,012.33*
On sinking funds	–	–	–	4,831.75
On trust and investment funds	2,706.73	2,162.08	765.13	6,712.13
All other	4,375.44	10,304.87	3,925.44	21,468.45
NON-REVENUE.	**$394,890.73**	**$281,592.92**	**$792,415.22**	**$513,976.33**
Offsets to outlays	**3,321.84**	**2,695.29**	**20,500.00**	**25,791.51**
Departmental	*855.00*	*200.00*	*20,500.00*	*19,900.00*
Public service enterprises	*2,466.84*	*2,495.29*	–	*5,891.51*
Cemeteries	–	–	–	–
Municipal indebtedness	**349,487.00**	**230,069.00**	**678,040.41**	**382,000.00**
Loans, general purposes	*87,487.00*	–	*517,000.00*	*7,000.00*
Loans, public service enterprises	–	*50,000.00*	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*262,000.00*	*180,000.00*	*155,000.00*	*375,000.00*
Unpaid warrants or orders, current year	–	–	*2,452.50*	–
Premiums	–	*69.00*	*3,587.91*	–
Transfers	–	**1,921.74**	**350.00**	**24,953.31**
From sinking funds	–	–	–	*8,000.00*
All other	–	*1,921.74*	*350.00*	*16,953.31*
Refunds	**779.44**	**745.97**	**1,734.67**	**1,253.58**
Agency, trust, and investment	**41,302.45**	**46,160.92**	**91,790.14**	**79,977.93**
Taxes and licenses for State	*21,201.32*	*21,700.25*	*37,800.00*	*22,301.25*
Taxes for county	*17,232.00*	*20,965.49*	*45,705.88*	*17,745.84*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,869.13*	*3,495.18*	*8,284.26*	*39,898.84*
All other	–	–	–	*32.00*

RECAPITULATION.

Revenue and offsets to outlays	$453,384.00	$772,301.88	$651,024.09	$773,915.16
Premiums	–	69.00	3,587.91	–
Municipal indebtedness	349,487.00	230,000.00	674,452.50	382,000.00
Transfers and refunds	779.44	2,667.71	2,084.67	26,206.89
Agency, trust, and investment	41,302.45	46,160.92	91,790.14	79,977.93
Total receipts	**$844,952.89**	**$1,051,199.51**	**$1,422,939.31**	**$1,262,099.98**
Balance on hand, including funds	*22,346.59*	*133,231.02*	*60,928.47*	*154,863.13*
GRAND TOTAL	**$867,299.48**	**$1,184,430.53**	**$1,483,867.78**	**$1,416,963.11**

[1] Includes $108.95 from administration of trust funds.

Graded According to Population of 1925 — Continued.

PAYMENTS.	Webster Population 13,389	Braintree Population 13,193	Plymouth Population 13,176	Natick Population 12,871
Maintenance	**$333,911.62**	**$581,714.21**	**$499,875.24**	**$511,745.64**
Departmental	*306,585.58*	*407,878.32*	*466,300.48*	*478,818.83*
General government	24,723.69	27,895.33	25,396.26	27,432.46
Protection of persons and property	40,295.91	44,783.35	68,660.12	53,722.35
Health and sanitation	15,821.94	18,344.27	38,416.97	25,705.10
Highways	48,131.81	80,700.09	66,551.58	61,679.03
Charities	30,961.87	24,038.67	20,843.55	97,659.30
Soldiers' benefits	5,454.75	1,806.50	6,208.20	6,586.25
Schools	127,934.94	194,856.75	220,261.12	181,962.83
Libraries	8,012.07	4,629.00	6,598.00	11,165.95
Recreation	2,534.15	7,500.44	8,826.12	6,580.28
Pensions	–	–	1,195.00	1,992.90
Unclassified	2,714.45	3,323.92	3,343.56	4,332.38
Public service enterprises	*25,255.93*	*173,212.29*	*19,219.58*	*32,817.86*
Electric light	–	134,380.88	–	–
Water	24,703.76	38,831.41	19,148.88	32,817.86
All other	552.17	–	70.70	–
Cemeteries	*2,070.11*	*556.80*	*14,355.18*	–
Administration of trust funds	–	*66.80*	–	*108.95*
Interest	**6,296.72**	**11,586.48**	**10,471.27**	**32,167.27**
Loans, general purposes	*5,891.72*	*11,586.48*	*9,511.77*	*26,813.51*
Loans, public service enterprises	*405.00*	–	*959.50*	*5,353.76*
Loans, cemeteries	–	–	–	–
Outlays	**194,286.17**	**190,632.66**	**379,407.19**	**121,698.52**
Departmental	*184,902.60*	*39,713.28*	*372,406.08*	*90,226.64*
General government	294.00	–	52,018.95	–
Protection of persons and property	1,729.37	1,170.46	14,642.04	400.00
Health and sanitation	19,244.81	7,000.00	1,667.44	14,164.50
Highways	103,062.32	26,775.25	187,905.85	54,893.17
Charities	457.75	1,670.69	–	2,288.60
Schools	1,096.00	2,835.19	103,403.88	17,287.37
Libraries	–	–	–	–
Recreation	458.35	261.69	12,767.92	–
Unclassified	58,560.00	–	–	1,193.00
Public service enterprises	*9,383.57*	*150,919.38*	*7,001.11*	*31,471.88*
Electric light	–	108,180.08	–	–
Water	9,383.57	42,739.30	7,001.11	31,471.88
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**231,000.00**	**269,787.07**	**180,459.16**	**467,900.00**
From sinking funds	–	–	–	*8,000.00*
From revenue and other sources	*4,000.00*	*19,787.07*	*23,966.66*	*34,900.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*227,000.00*	*250,000.00*	*155,000.00*	*425,000.00*
Warrants or orders, previous years	–	–	*1,492.50*	–
Transfers	–	**1,921.74**	**350.00**	**24,953.31**
To sinking funds from revenue	–	–	–	*12,000.00*
All other	–	*1,921.74*	*350.00*	*12,953.31*
Refunds	**779.44**	**745.97**	**1,734.67**	**1,253.58**
Agency, trust, and investment	**41,740.09**	**46,249.47**	**91,859.09**	**88,138.34**
Taxes and licenses for State	*21,201.32*	*21,700.25*	*37,800.00*	*22,301.25*
Taxes for county	*17,232.00*	*20,965.49*	*45,705.88*	*17,745.84*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*3,306.77*	*3,583.73*	*8,353.21*	*48,059.25*
All other	–	–	–	*32.00*

RECAPITULATION.

Maintenance and interest	$340,208.34	$593,300.69	$510,346.51	$543,912.91
Permanent debt (except from sinking funds)	4,000.00	19,787.07	23,966.66	34,900.00
Sinking fund requirements from revenue	–	–	–	12,000.00
Outlays	194,286.17	190,632.66	379,407.19	121,698.52
Permanent debt from sinking funds	–	–	–	8,000.00
Bonds refunded, current year	–	–	–	–
Temporary loans	227,000.00	250,000.00	156,492.50	425,000.00
Transfers (except to sinking funds) and refunds	779.44	2,667.71	2,084.67	14,206.89
Agency, trust, and investment	41,740.09	46,249.47	91,859.09	88,138.34
Total payments	**$808,014.04**	**$1,102,637.60**	**$1,164,156.62**	**$1,247,856.66**
Balance on hand, including funds	*59,285.44*	*81,792.93*	*319,711.16*	*169,106.45*
GRAND TOTAL	**$867,299.48**	**$1,184,430.53**	**$1,483,867.78**	**$1,416,963.11**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Milton Population 12,861	Saugus Population 12,743	Danvers Population 11,798	Easthampton Population 11,587
REVENUE.	**$808,180.97**	**$508,964.90**	**$621,679.52**	**$450,773.23**
General	**671,742.20**	**433,807.50**	**383,053.80**	**394,761.31**
Taxes	*668,961.83*	*430,124.84*	*379,766.64*	*382,323.61*
Property, poll, and income	644,777.65	422,823.24	361,895.81	323,852.67
Corporation, bank, etc.	24,184.18	7,301.60	17,870.83	58,470.94
Licenses and permits	*407.00*	*482.81*	*200.50*	*1,308.00*
Fines and forfeits	*969.11*	*1,655.00*	*1,439.45*	*4,657.20*
Grants and gifts	*1,404.26*	*1,544.85*	*1,647.21*	*6,472.50*
For expenses	1,404.26	1,544.85	1,647.21	6,472.50
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**136,438.77**	**75,157.40**	**238,625.72**	**56,011.92**
Special assessments	*1,246.74*	*2,342.69*	*719.30*	*435.00*
To meet expenses	395.15	2,342.69	719.30	–
To meet outlays	851.59	–	–	435.00
Privileges	–	–	–	–
Departmental	*22,648.20*	*24,246.54*	*20,538.92*	*21,601.17*
General government	353.00	955.60	659.47	1,235.90
Protection of persons and property	7,812.03	652.14	447.30	508.13
Health and sanitation	401.67	39.00	1,027.21	2,360.69
Highways	110.78	32.00	725.27	194.69
Charities	6,021.26	14,260.34	4,381.77	7,178.19
Soldiers' benefits	444.00	1,984.00	2,318.00	111.00
Schools	1,845.52	607.44	4,993.03	4,824.41
Libraries	850.21	24.26	–	–
Recreation	10.00	–	–	–
Unclassified	4,799.73	5,691.76	5,986.87	5,188.16
Public service enterprises	*86,445.80*	*32,163.36*	*211,018.66*	*23,492.31*
Electric light	–	–	131,444.76	–
Water	86,445.80	32,163.36	79,573.90	23,492.31
All other	–	–	–	–
Cemeteries	*14,395.94*	*5,994.16*	–	*1,034.38*
Interest	*11,702.09*	*10,410.65*	*6,348.84*	*9,449.06*
On sinking funds	–	–	2,588.28	–
On trust and investment funds	6,674.79	91.37	710.63	849.81
All other	5,027.30	10,319.28	3,049.93	8,599.25
NON-REVENUE.	**$564,053.88**	**$416,147.39**	**$374,012.20**	**$224,976.24**
Offsets to outlays	–	**16,947.69**	**27,637.66**	**7,549.04**
Departmental	–	*16,947.69*	*24,464.58*	*7,549.04*
Public service enterprises	–	–	*3,173.08*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**480,000.00**	**360,004.00**	**301,036.00**	**150,002.50**
Loans, general purposes	*85,000.00*	–	*60,000.00*	–
Loans, public service enterprises	*50,000.00*	–	*100,000.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*345,000.00*	*360,000.00*	*140,000.00*	*150,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	*4.00*	*1,036.00*	*2.50*
Transfers	–	**3,397.60**	**10,155.26**	**575.48**
From sinking funds	–	–	–	–
All other	–	*3,397.60*	*10,155.26*	*575.48*
Refunds	**1,536.18**	**685.84**	**859.83**	**1,451.64**
Agency, trust, and investment	**82,517.70**	**35,112.26**	**34,323.45**	**65,397.58**
Taxes and licenses for State	*36,943.61*	*15,800.00*	*17,100.00*	*23,266.79*
Taxes for county	*35,554.39*	*14,635.22*	*15,839.39*	*32,793.14*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*10,019.70*	*4,677.04*	*1,384.06*	*9,337.65*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$808,180.97	$525,912.59	$649,317.18	$458,322.27
Premiums	–	4.00	1,036.00	2.50
Municipal indebtedness	480,000.00	360,000.00	300,000.00	150,000.00
Transfers and refunds	1,536.18	4,083.44	11,015.09	2,027.12
Agency, trust, and investment	82,517.70	35,112.26	34,323.45	65,397.58
Total receipts	**$1,372,234.85**	**$925,112.29**	**$995,691.72**	**$675,749.47**
Balance on hand, including funds	*183,630.85*	*19,152.24*	*75,113.04*	*244,463.34*
GRAND TOTAL	**$1,555,865.70**	**$944,264.53**	**$1,070,804.76**	**$920,212.81**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Milton Population 12,861	Saugus Population 12,743	Danvers Population 11,798	Easthampton Population 11,587
Maintenance	**$651,102.74**	**$374,613.68**	**$476,252.99**	**$350,297.04**
Departmental	*591,657.57*	*342,190.63*	*331,146.18*	*325,980.11*
General government	37,313.77	23,206.90	21,375.30	24,406.14
Protection of persons and property	157,441.19	48,314.73	46,548.49	47,095.32
Health and sanitation	44,749.28	11,372.90	12,308.37	24,990.00
Highways	83,195.27	40,901.24	67,799.60	45,906.12
Charities	17,009.76	25,591.92	15,880.11	31,786.12
Soldiers' benefits	2,144.57	5,992.68	5,689.80	229.00
Schools	185,450.65	171,097.11	149,254.83	139,825.09
Libraries	16,762.42	3,745.38	6,500.00	5,000.00
Recreation	16,177.54	5,882.57	2,713.97	629.59
Pensions	12,516.69	1,024.80	–	–
Unclassified	18,896.43	5,060.40	3,075.71	6,112.73
Public service enterprises	*42,166.83*	*26,320.80*	*145,106.81*	*21,486.92*
Electric light	–	–	98,233.83	–
Water	42,166.83	26,320.80	46,872.98	21,486.92
All other	–	–	–	–
Cemeteries	*17,260.64*	*6,102.25*	–	*2,830.01*
Administration of trust funds	*17.70*	–	–	–
Interest	**50,930.71**	**20,209.66**	**13,345.34**	**8,701.60**
Loans, general purposes	*39,088.61*	*18,092.16*	*4,212.97*	*8,626.60*
Loans, public service enterprises	*11,842.10*	*2,117.50*	*9,132.37*	*75.00*
Loans, cemeteries	–	–	–	–
Outlays	**288,585.00**	**125,111.17**	**190,326.80**	**222,463.10**
Departmental	*230,391.18*	*106,238.49*	*92,920.35*	*199,597.30*
General government	–	379.80	–	793.58
Protection of persons and property	1,000.00	–	85.64	–
Health and sanitation	4,393.27	56,402.95	65,268.70	13,481.81
Highways	87,984.85	49,434.58	25,866.01	53,770.90
Charities	–	–	–	631.00
Schools	120,013.06	21.16	1,700.00	125,696.88
Libraries	–	–	–	–
Recreation	–	–	–	1,000.00
Unclassified	17,000.00	–	–	4,223.13
Public service enterprises	*58,193.82*	*18,872.68*	*97,406.45*	*22,865.80*
Electric light	–	–	16,330.81	–
Water	58,193.82	18,872.68	81,075.64	22,865.80
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**397,755.05**	**357,368.42**	**193,700.00**	**176,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*52,755.05*	*22,368.42*	*53,700.00*	*26,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*345,000.00*	*335,000.00*	*140,000.00*	*150,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	**3,397.60**	**10,155.26**	**575.48**
To sinking funds from revenue	–	–	*8,655.26*	–
All other	–	*3,397.60*	*1,500.00*	*575.48*
Refunds	**1,536.18**	**685.84**	**859.83**	**1,451.64**
Agency, trust, and investment	**87,656.68**	**35,112.26**	**47,546.55**	**65,976.08**
Taxes and licenses for State	*36,943.61*	*15,800.00*	*17,100.00*	*23,266.79*
Taxes for county	*35,554.39*	*14,635.22*	*15,839.39*	*32,793.14*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*15,158.68*	*4,677.04*	*14,607.16*	*9,916.15*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$702,033.45	$394,823.34	$489,598.33	$358,998.64
Permanent debt (except from sinking funds)	52,755.05	22,368.42	53,700.00	26,000.00
Sinking fund requirements from revenue	–	–	8,655.26	–
Outlays	288,585.00	125,111.17	190,326.80	222,463.10
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	345,000.00	335,000.00	140,000.00	150,000.00
Transfers (except to sinking funds) and refunds	1,536.18	4,083.44	2,359.83	2,027.12
Agency, trust, and investment	87,656.68	35,112.26	47,546.55	65,976.08
Total payments	**$1,477,566.36**	**$916,498.63**	**$932,186.77**	**$825,464.94**
Balance on hand, including funds	*78,299.34*	*27,765.90*	*138,617.99*	*94,747.87*
GRAND TOTAL	**$1,555,865.70**	**$944,264.53**	**$1,070,804.76**	**$920,212.81**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Winchester POPULATION 11,565	Amesbury POPULATION 11,229	Palmer POPULATION 11,044	Fairhaven POPULATION 10,827
REVENUE.	**$771,127.60**	**$409,161.15**	**$460,997.98**	**$402,694.97**
General	**674,580.86**	**325,414.04**	**433,584.78**	**358,889.08**
Taxes	*670,335.70*	*322,403.60*	*427,407.70*	*329,250.93*
Property, poll, and income	646,395.00	286,810.48	377,574.65	310,413.24
Corporation, bank, etc.	23,940.70	35,593.12	49,833.05	18,837.69
Licenses and permits	*781.00*	*567.30*	*589.00*	*663.50*
Fines and forfeits	*1,371.75*	*1,932.50*	*661.34*	*336.20*
Grants and gifts	*2,092.41*	*510.64*	*4,926.74*	*28,638.45*
For expenses	2,092.41	510.64	4,926.74	28,638.45
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**96,546.74**	**83,747.11**	**27,413.20**	**43,805.89**
Special assessments	*7,041.32*	*4,353.09*	*4,936.76*	*8,347.16*
To meet expenses	168.88	953.50	275.81	–
To meet outlays	6,872.44	3,399.59	4,660.95	8,347.16
Privileges	–	–	–	–
Departmental	*[1]18,783.56*	*30,758.98*	*16,573.49*	*25,959.85*
General government	1,968.92	4,107.00	–	641.35
Protection of persons and property	910.02	483.20	97.94	486.69
Health and sanitation	1,358.20	338.28	59.28	7,124.53
Highways	1,898.85	229.92	444.24	2,013.33
Charities	3,942.19	6,183.08	5,166.02	4,258.02
Soldiers' benefits	542.00	1,466.95	186.00	1,272.00
Schools	2,888.32	11,252.75	5,543.97	5,723.38
Libraries	153.00	250.00	–	–
Recreation	–	58.80	–	–
Unclassified	5,122.06	6,389.00	5,076.04	4,420.55
Public service enterprises	*40,598.71*	*39,929.08*	–	–
Electric light	–	–	–	–
Water	40,598.71	39,929.08	–	–
All other	–	–	–	–
Cemeteries	*10,709.88*	*437.12*	*2,441.16*	–
Interest	*19,413.27*	*8,268.84*	*3,461.79*	*9,518.88*
On sinking funds	–	–	–	–
On trust and investment funds	2,938.52	1,794.43	281.06	5,814.89
All other	16,474.75	6,474.41	3,180.73	3,703.99
NON-REVENUE.	**$758,991.69**	**$454,683.87**	**$311,162.69**	**$359,382.78**
Offsets to outlays	**11,125.57**	**2,325.18**	–	**14,800.23**
Departmental	*7,137.61*	*2,325.18*	–	*14,800.23*
Public service enterprises	*3,987.96*	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**650,008.75**	**410,494.00**	**279,000.00**	**316,350.00**
Loans, general purposes	–	*65,000.00*	*29,000.00*	*96,350.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*650,000.00*	*345,000.00*	*250,000.00*	*220,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*8.75*	*494.00*	–	–
Transfers	**4,984.01**	**2,023.44**	**200.00**	–
From sinking funds	–	–	–	–
All other	*4,984.01*	*2,023.44*	*200.00*	–
Refunds	**1,093.89**	**176.94**	**50.69**	**565.35**
Agency, trust, and investment	**91,779.47**	**39,664.31**	**31,912.00**	**27,667.20**
Taxes and licenses for State	*39,923.45*	*19,613.46*	*19,107.81*	*15,200.00*
Taxes for county	*31,751.53*	*18,155.09*	*11,283.19*	*8,657.91*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*20,104.49*	*1,895.76*	*1,521.00*	*3,809.29*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$782,253.17	$411,486.33	$460,997.98	$417,495.20
Premiums	8.75	494.00	–	–
Municipal indebtedness	650,000.00	410,000.00	279,000.00	316,350.00
Transfers and refunds	6,077.90	2,200.38	250.69	565.35
Agency, trust, and investment	91,779.47	39,664.31	31,912.00	27,667.20
Total receipts	**$1,530,119.29**	**$863,845.02**	**$772,160.67**	**$762,077.75**
Balance on hand, including funds	*452,750.99*	*14,432.56*	*66,137.37*	*17,906.97*
GRAND TOTAL	**$1,982,870.28**	**$878,277.58**	**$838,298.04**	**$779,984.72**

[1] Includes $7.50 from administration of trust funds.

Graded According to Population of 1925 — Continued.

PAYMENTS.	Winchester Population 11,565	Amesbury Population 11,229	Palmer Population 11,044	Fairhaven Population 10,827
Maintenance	**$539,149.04**	**$317,963.90**	**$295,010.74**	**$330,561.16**
Departmental	*507,409.06*	*292,499.16*	*291,789.71*	*330,561.16*
General government	42,795.68	18,427.33	20,494.58	22,349.95
Protection of persons and property	71,691.67	44,636.24	15,347.04	36,741.20
Health and sanitation	45,549.62	11,605.79	9,781.12	36,688.46
Highways	101,373.09	50,658.19	41,037.13	73,192.01
Charities	13,956.11	25,488.50	17,501.94	17,079.84
Soldiers' benefits	1,657.00	3,618.44	746.00	1,888.50
Schools	182,484.26	128,237.48	178,761.20	138,492.87
Libraries	6,505.26	6,262.70	4,741.10	–
Recreation	23,827.18	1,955.66	–	3,039.53
Pensions	2,861.08	–	–	–
Unclassified	14,708.11	1,608.83	3,379.60	1,088.80
Public service enterprises	*20,950.29*	*24,778.46*	–	–
Electric light	–	–	–	–
Water	20,950.29	24,778.46	–	–
All other	–	–	–	–
Cemeteries	*10,772.19*	*686.28*	*3,221.03*	–
Administration of trust funds	*17.50*	–	–	–
Interest	**56,282.66**	**22,246.49**	**17,128.03**	**19,876.92**
Loans, general purposes	*52,855.16*	*16,983.29*	*17,128.03*	*19,876.92*
Loans, public service enterprises	*2,302.50*	*5,263.20*	–	–
Loans, cemeteries	*1,125.00*	–	–	–
Outlays	**403,901.16**	**126,766.29**	**91,858.76**	**119,427.04**
Departmental	*384,137.78*	*123,630.97*	*87,597.76*	*119,427.04*
General government	–	–	–	4,952.00
Protection of persons and property	10,000.00	2,313.25	–	796.11
Health and sanitation	15,247.09	74,279.91	8,297.85	37,248.58
Highways	21,680.52	41,851.47	30,777.27	28,371.89
Charities	–	–	–	–
Schools	337,210.17	2,069.71	48,522.64	47,658.46
Libraries	–	75.00	–	–
Recreation	–	3,041.63	–	400.00
Unclassified	–	–	–	–
Public service enterprises	*19,763.38*	*3,135.32*	–	–
Electric light	–	–	–	–
Water	19,763.38	3,135.32	–	–
All other	–	–	–	–
Cemeteries	–	–	*4,261.00*	–
Municipal indebtedness	**723,786.64**	**349,750.00**	**272,000.00**	**270,835.00**
From sinking funds	–	–	–	–
From revenue and other sources	*73,786.64*	*30,750.00*	*22,000.00*	*28,835.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*650,000.00*	*319,000.00*	*250,000.00*	*242,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**4,984.01**	**2,023.44**	**200.00**	–
To sinking funds from revenue	–	–	–	–
All other	*4,984.01*	*2,023.44*	*200.00*	–
Refunds	**1,093.89**	**176.94**	**50.69**	**565.35**
Agency, trust, and investment	**95,156.19**	**39,459.34**	**31,912.00**	**29,864.49**
Taxes and licenses for State	*39,923.45*	*19,613.46*	*19,107.81*	*15,200.00*
Taxes for county	*31,751.53*	*18,155.09*	*11,283.19*	*8,657.91*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*23,481.21*	*1,690.79*	*1,521.00*	*6,006.58*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$595,431.70	$340,210.39	$312,138.77	$350,438.08
Permanent debt (except from sinking funds)	73,786.64	30,750.00	22,000.00	28,835.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	403,901.16	126,766.29	91,858.76	119,427.04
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	650,000.00	319,000.00	250,000.00	242,000.00
Transfers (except to sinking funds) and refunds	6,077.90	2,200.38	250.69	565.35
Agency, trust, and investment	95,156.19	39,459.34	31,912.00	29,864.49
Total payments	**$1,824,353.59**	**$858,386.40**	**$708,160.22**	**$771,129.96**
Balance on hand, including funds	*158,516.69*	*19,891.18*	*130,137.82*	*8,854.76*
GRAND TOTAL	**$1,982,870.28**	**$878,277.58**	**$838,298.04**	**$779,984.72**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Andover POPULATION 10,291	Northbridge POPULATION 10,051	North Attleborough POPULATION 9,790	Athol POPULATION 9,602
REVENUE.	**$623,823.58**	**$362,479.28**	**$492,099.89**	**$482,641.97**
General	**534,598.42**	**341,351.02**	**343,407.82**	**358,665.13**
Taxes	*532,569.98*	*333,324.36*	*339,692.10*	*355,282.93*
Property, poll, and income	462,677.42	277,622.45	324,177.72	313,218.90
Corporation, bank, etc.	69,892.56	55,701.91	15,414.38	42,064.03
Licenses and permits	*423.50*	*864.50*	*1,067.15*	*577.50*
Fines and forfeits	*357.50*	*1,649.51*	*1,379.00*	*1,550.00*
Grants and gifts	*1,247.44*	*5,512.65*	*1,369.57*	*1,254.70*
For expenses	1,247.44	5,512.65	1,369.57	1,254.70
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**89,225.16**	**21,128.26**	**148,692.07**	**123,976.84**
Special assessments	*8,541.33*	*10,081.03*	*757.65*	*2,169.05*
To meet expenses	2,977.06	9,400.99	757.65	2,169.05
To meet outlays	5,564.27	680.04	–	–
Privileges	–	–	–	–
Departmental	*12,897.21*	*10,158.10*	*129,830.80*	*24,824.80*
General government	869.00	–	699.75	2,031.09
Protection of persons and property	363.51	133.09	429.71	169.88
Health and sanitation	309.28	298.91	11,187.46	8,146.70
Highways	481.15	10.00	4,408.43	–
Charities	3,664.63	2,194.39	6,245.97	3,936.98
Soldiers' benefits	426.00	282.00	726.00	1,756.09
Schools	1,850.26	1,174.58	864.08	3,290.74
Libraries	284.37	–	319.00	299.84
Recreation	–	–	–	5.00
Unclassified	4,649.01	6,065.13	[1]4,950.40	5,188.48
Public service enterprises	*42,334.32*	–	*112,437.34*	*83,778.37*
Electric light	–	–	86,008.37	–
Water	42,284.32	–	26,428.97	49,591.15
All other	50.00	–	–	34,187.22
Cemeteries	*3,575.35*	*251.00*	–	*4,658.61*
Interest	*21,876.95*	*638.13*	*5,666.28*	*8,546.01*
On sinking funds	1,699.60	–	–	3,157.73
On trust and investment funds	8,783.34	102.90	79.04	206.32
All other	11,394.01	535.23	5,587.24	5,181.96
NON-REVENUE.	**$497,342.08**	**$264,043.45**	**$275,549.21**	**$401,482.88**
Offsets to outlays	**63,135.79**	**4,680.00**	**10,628.03**	**2,373.00**
Departmental	*55,666.01*	*4,680.00*	*10,628.03*	*1,373.00*
Public service enterprises	*7,069.78*	–	–	*1,000.00*
Cemeteries	*400.00*	–	–	–
Municipal indebtedness	**370,833.00**	**221,248.05**	**230,000.00**	**260,390.00**
Loans, general purposes	*70,000.00*	*20,000.00*	–	*46,000.00*
Loans, public service enterprises	–	–	–	*30,000.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*300,000.00*	*200,000.00*	*230,000.00*	*185,000.00*
Unpaid warrants or orders, current year	–	*1,248.05*	–	–
Premiums	*833.00*	–	–	*390.00*
Transfers	**3,766.50**	**62.05**	**4,241.86**	**50,063.00**
From sinking funds	–	–	–	*50,000.00*
All other	*3,766.50*	*62.05*	*4,241.86*	*63.00*
Refunds	**53.30**	**82.65**	**763.96**	**1,112.36**
Agency, trust, and investment	**59,553.49**	**37,970.70**	**29,915.36**	**87,544.52**
Taxes and licenses for State	*21,094.64*	*20,831.04*	*17,700.00*	*19,800.00*
Taxes for county	*18,525.60*	*16,907.00*	*10,081.91*	*16,094.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*19,933.25*	*232.66*	*2,133.45*	*51,650.52*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$686,959.37	$367,159.28	$502,727.92	$485,014.97
Premiums	833.00	–	–	390.00
Municipal indebtedness	370,000.00	221,248.05	230,000.00	260,000.00
Transfers and refunds	3,819.80	144.70	5,005.82	51,175.36
Agency, trust, and investment	59,553.49	37,970.70	29,915.36	87,544.52
Total receipts	**$1,121,165.66**	**$626,522.73**	**$767,649.10**	**$884,124.85**
Balance on hand, including funds	*241,838.60*	*13,630.42*	*28,871.02*	*71,902.90*
GRAND TOTAL	**$1,363,004.26**	**$640,153.15**	**$796,520.12**	**$956,027.75**

[1] Includes $5 from administration of trust funds.

Graded According to Population of 1925 — Continued.

PAYMENTS.	Andover Population 10,291	Northbridge Population 10,051	North Attleborough Population 9,790	Athol Population 9,602
Maintenance	**$351,378.87**	**$263,910.93**	**$376,016.93**	**$350,033.56**
Departmental	*311,820.12*	*263,386.78*	*284,221.94*	*285,073.89*
General government	16,531.84	9,425.15	15,739.47	15,060.84
Protection of persons and property	55,746.80	14,754.72	44,927.13	36,153.98
Health and sanitation	14,636.65	12,113.53	27,274.68	11,685.68
Highways	59,782.36	43,541.49	43,863.75	51,490.92
Charities	18,945.42	15,011.90	30,601.29	17,499.92
Soldiers' benefits	1,591.53	542.64	1,794.13	3,855.24
Schools	128,093.41	155,657.73	112,241.72	137,863.28
Libraries	8,723.60	8,021.60	5,308.56	5,826.28
Recreation	1,972.85	505.67	525.58	1,996.15
Pensions	300.00	–	–	–
Unclassified	5,495.66	3,812.35	1,945.63	3,641.60
Public service enterprises	*33,974.95*	–	*91,789.99*	*54,534.67*
Electric light	–	–	69,826.80	–
Water	33,870.70	–	21,963.19	19,120.60
All other	104.25	–	–	35,414.07
Cemeteries	*5,224.90*	*524.15*	–	*10,305.00*
Administration of trust funds	*358.90*	–	*5.00*	*120.00*
Interest	**39,154.56**	**19,396.27**	**18,306.57**	**30,535.76**
Loans, general purposes	*34,312.06*	*19,396.27*	*18,266.57*	*20,832.43*
Loans, public service enterprises	*4,842.50*	–	*40.00*	*9,653.33*
Loans, cemeteries	–	–	–	–
Outlays	**400,586.74**	**49,336.93**	**54,303.12**	**128,151.95**
Departmental	*361,602.65*	*49,336.93*	*14,987.12*	*97,541.27*
General government	–	–	–	83,930.13
Protection of persons and property	974.44	–	–	744.51
Health and sanitation	130,364.75	–	–	1,551.07
Highways	42,945.59	34,968.30	13,625.32	10,845.91
Charities	–	–	–	469.65
Schools	181,863.84	14,368.63	1,361.80	–
Libraries	–	–	–	–
Recreation	5,454.03	–	–	–
Unclassified	–	–	–	–
Public service enterprises	*36,984.09*	–	*39,316.00*	*30,610.68*
Electric light	–	–	32,264.59	–
Water	36,984.09	–	7,051.41	7,903.72
All other	–	–	–	22,706.96
Cemeteries	*2,000.00*	–	–	–
Municipal indebtedness	**392,500.00**	**223,261.03**	**274,000.00**	**288,500.00**
From sinking funds	–	–	–	*50,000.00*
From revenue and other sources	*92,500.00*	*22,000.00*	*34,000.00*	*53,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*300,000.00*	*200,000.00*	*240,000.00*	*185,000.00*
Warrants or orders, previous years	–	*1,261.03*	–	–
Transfers	**3,766.50**	**62.05**	**4,241.86**	**50,063.00**
To sinking funds from revenue	*1,000.00*	–	–	–
All other	*2,766.50*	*62.05*	*4,241.86*	*50,063.00*
Refunds	**53.30**	**82.65**	**763.96**	**1,112.36**
Agency, trust, and investment	**62,792.11**	**38,004.60**	**29,900.34**	**40,845.57**
Taxes and licenses for State	*21,094.64*	*20,831.04*	*17,700.00*	*19,800.00*
Taxes for county	*18,525.60*	*16,907.00*	*10,081.91*	*16,094.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*23,171.87*	*266.56*	*2,118.43*	*4,951.57*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$390,533.43	$283,307.20	$394,323.50	$380,569.32
Permanent debt (except from sinking funds)	92,500.00	22,000.00	34,000.00	53,500.00
Sinking fund requirements from revenue	1,000.00	–	–	–
Outlays	400,586.74	49,336.93	54,303.12	128,151.95
Permanent debt from sinking funds	–	–	–	50,000.00
Bonds refunded, current year	–	–	–	–
Temporary loans	300,000.00	201,261.03	240,000.00	185,000.00
Transfers (except to sinking funds) and refunds	2,819.80	144.70	5,005.82	51,175.36
Agency, trust, and investment	62,792.11	38,004.60	29,900.34	40,845.57
Total payments	**$1,250,232.08**	**$594,054.46**	**$757,532.78**	**$889,242.20**
Balance on hand, including funds	*112,772.18*	*46,098.69*	*38,987.34*	*66,785.55*
GRAND TOTAL	**$1,363,004.26**	**$640,153.15**	**$796,520.12**	**$956,027.75**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Bridgewater POPULATION 9,468	Middleborough POPULATION 9,136	Stoneham POPULATION 9,084	Wellesley POPULATION 9,049
REVENUE.	**$220,735.73**	**$457,992.68**	**$351,403.12**	**$808,339.18**
General	**201,818.44**	**275,529.55**	**283,859.99**	**568,890.79**
Taxes	*199,447.03*	*252,336.57*	*281,706.20*	*563,965.04*
Property, poll, and income	182,626.14	238,847.62	273,753.86	537,630.74
Corporation, bank, etc.	16,820.89	13,488.95	7,952.34	26,334.30
Licenses and permits	*737.50*	*671.00*	*630.00*	*784.00*
Fines and forfeits	*580.50*	*1,049.00*	*702.00*	*654.00*
Grants and gifts	*1,053.41*	*21,472.98*	*821.79*	*3,487.75*
For expenses	1,053.41	13,058.87	821.79	3,487.75
For outlays	–	8,414.11	–	–
All other	–	–	–	–
Commercial	**18,917.29**	**182,463.13**	**67,543.13**	**239,448.39**
Special assessments	*2,307.18*	*2,112.02*	*2,437.53*	*14,873.42*
To meet expenses	1,457.68	829.97	1,903.73	14,873.42
To meet outlays	849.50	1,282.05	533.80	–
Privileges	–	*150.00*	–	–
Departmental	*12,407.89*	*27,859.96*	[1]*14,073.72*	*31,900.75*
General government	916.55	1,218.02	1,752.60	189.05
Protection of persons and property	412.11	1,106.82	247.08	1,518.89
Health and sanitation	858.94	1,564.33	1,756.70	20,299.77
Highways	296.00	152.99	425.64	202.69
Charities	2,585.51	9,165.21	3,736.89	3,344.89
Soldiers' benefits	720.50	2,300.00	1,307.00	246.00
Schools	2,809.36	6,660.08	585.47	2,058.43
Libraries	217.47	494.74	159.13	560.14
Recreation	–	–	18.62	–
Unclassified	3,591.45	5,197.77	[1]4,084.59	3,480.89
Public service enterprises	–	*147,591.08*	*40,437.67*	*177,534.24*
Electric light	–	[2]119,941.50	–	129,215.87
Water	–	27,499.58	40,408.87	48,318.37
All other	–	150.00	28.80	–
Cemeteries	*45.16*	–	*4,281.50*	–
Interest	*4,167.06*	*4,750.07*	*6,312.71*	*15,139.98*
On sinking funds	–	–	–	–
On trust and investment funds	1,739.39	1,239.68	419.52	1,135.00
All other	2,417.67	3,510.39	5,893.19	14,004.98
NON-REVENUE.	**$136,772.26**	**$199,582.93**	**$245,035.99**	**$698,315.06**
Offsets to outlays	**3,500.00**	**12,159.51**	**2,061.07**	**14,475.32**
Departmental	*3,500.00*	*10,858.75*	–	*13,149.67*
Public service enterprises	–	*1,300.76*	*2,061.07*	*1,325.65*
Cemeteries	–	–	–	–
Municipal indebtedness	**110,000.00**	**150,000.00**	**177,002.25**	**584,167.56**
Loans, general purposes	–	–	*20,000.00*	*278,000.00*
Loans, public service enterprises	–	–	*2,000.00*	*30,000.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*110,000.00*	*150,000.00*	*155,000.00*	*275,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	*2.25*	*1,167.56*
Transfers	**262.44**	**1,475.79**	**2,296.88**	**25,701.98**
From sinking funds	–	–	–	–
All other	*262.44*	*1,475.79*	*2,296.88*	*25,701.98*
Refunds	**94.77**	**711.74**	**2,017.03**	**12,550.01**
Agency, trust, and investment	**22,915.05**	**35,235.89**	**61,658.76**	**61,420.19**
Taxes and licenses for State	*10,200.00*	*13,765.00*	*13,900.00*	*31,272.25*
Taxes for county	*12,333.33*	*15,718.95*	*11,061.31*	*30,143.94*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*381.72*	*5,751.94*	*36,697.45*	*4.00*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$224,235.73	$470,152.19	$353,464.19	$822,814.50
Premiums	–	–	2.25	1,167.56
Municipal indebtedness	110,000.00	150,000.00	177,000.00	583,000.00
Transfers and refunds	357.21	2,187.53	4,313.91	38,251.99
Agency, trust, and investment	22,915.05	35,235.89	61,658.76	61,420.19
Total receipts	**$357,507.99**	**$657,575.61**	**$596,439.11**	**$1,506,654.24**
Balance on hand, including funds	*19,332.58*	*21,587.54*	*166,559.68*	*175,349.02*
GRAND TOTAL	**$376,840.57**	**$679,163.15**	**$762,998.79**	**$1,682,003.26**

[1] Includes $7.50 from administration of trust funds.
[2] Includes $31,795.61 from gas.

Graded According to Population of 1925 — Continued.

PAYMENTS.	Bridgewater Population 9,468	Middleborough Population 9,136	Stoneham Population 9,084	Wellesley Population 9,049
Maintenance	**$176,708.31**	**$374,755.90**	**$294,208.09**	**$595,498.19**
Departmental	*176,527.87*	*271,692.67*	*267,401.48*	*466,267.51*
General government	9,118.49	21,254.60	19,970.99	25,630.31
Protection of persons and property	23,683.87	37,589.38	39,677.54	78,358.70
Health and sanitation	7,291.47	14,352.27	18,398.50	29,486.10
Highways	23,629.94	50,875.24	43,927.87	64,801.85
Charities	8,278.52	25,162.30	16,804.85	9,558.01
Soldiers' benefits	1,273.75	5,335.84	5,081.75	672.50
Schools	97,065.17	105,929.47	110,723.84	215,657.36
Libraries	3,758.53	9,344.90	4,700.09	13,370.05
Recreation	669.34	150.00	5,461.11	15,727.92
Pensions	–	281.32	–	5,333.36
Unclassified	1,758.79	1,417.35	2,654.94	7,671.35
Public service enterprises	–	*103,063.23*	*22,824.92*	*129,230.68*
Electric light	–	[1]82,886.07	–	95,948.68
Water	–	19,688.14	22,823.92	33,282.00
All other	–	489.02	1.00	–
Cemeteries	*180.44*	–	*3,920.77*	–
Administration of trust funds	–	–	*60.92*	–
Interest	**6,825.14**	**6,621.99**	**26,409.26**	**51,954.30**
Loans, general purposes	*6,825.14*	*4,121.99*	*17,402.60*	*47,492.63*
Loans, public service enterprises	–	*2,500.00*	*9,006.66*	*4,461.67*
Loans, cemeteries	–	–	–	–
Outlays	**24,572.91**	**73,271.13**	**180,765.15**	**514,331.73**
Departmental	*24,572.91*	*42,141.00*	*173,013.19*	*438,103.50*
General government	–	–	–	90,000.00
Protection of persons and property	–	–	1,600.00	3,026.80
Health and sanitation	8,182.01	–	1,128.52	49,525.75
Highways	16,390.90	41,857.28	6,225.12	34,581.35
Charities	–	283.72	–	–
Schools	–	–	164,059.55	259,675.07
Libraries	–	–	–	–
Recreation	–	–	–	1,294.53
Unclassified	–	–	–	–
Public service enterprises	–	*31,130.13*	*7,751.96*	*76,228.23*
Electric light	–	[2]26,306.25	–	32,025.40
Water	–	3,589.60	7,751.96	44,202.83
All other	–	1,234.28	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**106,000.00**	**162,150.00**	**163,943.93**	**343,277.69**
From sinking funds	–	–	–	–
From revenue and other sources	*16,000.00*	*12,150.00*	*33,943.93*	*68,277.69*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*90,000.00*	*150,000.00*	*130,000.00*	*275,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**262.44**	**1,475.79**	**2,296.88**	**25,701.98**
To sinking funds from revenue	–	–	–	–
All other	*262.44*	*1,475.79*	*2,296.88*	*25,701.98*
Refunds	**94.77**	**711.74**	**2,017.03**	**12,550.01**
Agency, trust, and investment	**22,893.80**	**34,867.83**	**61,756.92**	**61,420.19**
Taxes and licenses for State	*10,200.00*	*13,765.00*	*13,900.00*	*31,272.25*
Taxes for county	*12,333.33*	*15,718.95*	*11,061.31*	*30,143.94*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*360.47*	*5,383.88*	*36,795.61*	*4.00*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$183,533.45	$381,377.89	$320,617.35	$647,452.49
Permanent debt (except from sinking funds)	16,000.00	12,150.00	33,943.93	68,277.69
Sinking fund requirements from revenue	–	–	–	–
Outlays	24,572.91	73,271.13	180,765.15	514,331.73
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	90,000.00	150,000.00	130,000.00	275,000.00
Transfers (except to sinking funds) and refunds	357.21	2,187.53	4,313.91	38,251.99
Agency, trust, and investment	22,893.80	34,867.83	61,756.92	61,420.19
Total payments	**$337,357.37**	**$653,854.38**	**$731,397.26**	**$1,604,734.09**
Balance on hand, including funds	*39,483.20*	*25,308.77*	*31,601.53*	*77,269.17*
GRAND TOTAL	**$376,840.57**	**$679,163.15**	**$762,998.79**	**$1,682,003.26**

[1] Includes $24,102.47 for gas.
[2] Includes $11,760.96 for gas.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dartmouth POPULATION 9,026	Needham POPULATION 8,977	Swampscott POPULATION 8,953	Ludlow POPULATION 8,802
REVENUE.	**$385,511.10**	**$510,550.80**	**$592,354.05**	**$308,099.20**
General	**328,927.11**	**443,216.77**	**497,716.41**	**294,035.91**
Taxes	*325,204.28*	*438,822.83*	*494,177.41*	*287,229.66*
Property, poll, and income	311,003.95	417,140.79	478,675.41	285,772.16
Corporation, bank, etc.	14,200.33	21,682.04	15,502.00	1,457.50
Licenses and permits	*813.50*	*1,594.25*	*783.00*	*320.00*
Fines and forfeits	*902.04*	*761.00*	*338.80*	*3,730.41*
Grants and gifts	*2,007.29*	*2,048.69*	*2,417.20*	*2,755.84*
For expenses	2,007.29	2,048.69	704.52	2,755.84
For outlays	–	–	1,712.68	–
All other	–	–	–	–
Commercial	**56,583.99**	**67,334.03**	**94,637.64**	**14,063.29**
Special assessments	*10,460.44*	*11,236.35*	*6,344.28*	*440.05*
To meet expenses	10,460.44	1,967.30	3,985.24	388.01
To meet outlays	–	9,269.05	2,359.04	52.04
Privileges	*142.00*	–	–	–
Departmental	*20,195.20*	*11,067.51*	*7,682.77*	*11,191.59*
General government	11.68	811.50	325.50	2.50
Protection of persons and property	82.26	130.10	93.32	125.77
Health and sanitation	3,105.40	267.14	515.84	.20
Highways	2,764.38	79.57	52.85	1,143.44
Charities	7,733.55	4,733.62	444.80	983.31
Soldiers' benefits	324.00	850.50	948.00	138.00
Schools	2,535.72	55.57	645.30	4,108.51
Libraries	71.91	346.00	209.65	160.00
Recreation	–	–	332.90	956.02
Unclassified	3,566.30	3,793.51	4,114.61	3,573.84
Public service enterprises	*22,387.18*	*34,919.45*	*65,687.13*	–
Electric light	–	–	–	–
Water	22,387.18	34,919.45	65,687.13	–
All other	–	–	–	–
Cemeteries	*16.00*	–	*2,926.50*	*507.62*
Interest	*3,383.17*	*10,110.72*	*11,996.96*	*1,924.03*
On sinking funds	–	–	4,949.12	–
On trust and investment funds	91.00	811.20	1,840.36	165.36
All other	3,292.17	9,299.52	5,207.48	1,758.67
NON-REVENUE.	**$359,914.98**	**$455,878.97**	**$682,953.92**	**$284,416.87**
Offsets to outlays	**6,970.62**	**15,622.03**	–	**5,800.00**
Departmental	*6,970.62*	*13,185.00*	–	*5,800.00*
Public service enterprises	–	*2,437.03*	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**315,250.00**	**400,000.00**	**602,160.50**	**250,000.00**
Loans, general purposes	*55,250.00*	–	*22,500.00*	–
Loans, public service enterprises	*60,000.00*	–	*12,500.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*200,000.00*	*400,000.00*	*567,000.00*	*250,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	*160.50*	–
Transfers	**1,508.69**	**1,262.62**	**10,947.34**	**100.00**
From sinking funds	–	–	–	–
All other	*1,508.69*	*1,262.62*	*10,947.34*	*100.00*
Refunds	**1,880.98**	**298.56**	**603.71**	**352.06**
Agency, trust, and investment	**34,304.69**	**38,695.76**	**69,242.37**	**28,164.81**
Taxes and licenses for State	*14,300.00*	*19,759.18*	*26,946.64*	*15,543.11*
Taxes for county	*8,146.27*	*18,936.58*	*24,916.93*	*9,156.51*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*391.15*	–	*17,378.80*	*3,465.19*
All other	*11,468.27*	–	–	–
RECAPITULATION				
Revenue and offsets to outlays	$392,481.72	$526,172.83	$592,354.05	$313,899.20
Premiums	–	–	160.50	–
Municipal indebtedness	315,250.00	400,000.00	602,000.00	250,000.00
Transfers and refunds	3,389.67	1,561.18	11,551.05	452.06
Agency, trust, and investment	34,304.69	38,695.76	69,242.37	28,164.81
Total receipts	**$745,426.08**	**$966,429.77**	**$1,275,307.97**	**$592,516.07**
Balance on hand, including funds	*38,611.81*	*288,616.17*	*93,926.53*	*9,401.65*
GRAND TOTAL	**$784,037.89**	**$1,255,045.94**	**$1,369,234.50**	**$601,917.72**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Dartmouth Population 9,026	Needham Population 8,977	Swampscott Population 8,953	Ludlow Population 8,802
Maintenance	**$301,158.58**	**$350,170.14**	**$427,539.97**	**$268,998.26**
Departmental	*275,082.21*	*329,817.15*	*397,287.17*	*267,896.75*
General government	24,921.83	20,945.15	27,212.43	13,475.23
Protection of persons and property	9,606.78	40,836.80	73,508.77	25,273.21
Health and sanitation	18,111.98	13,746.18	41,097.73	16,387.11
Highways	71,588.65	72,180.64	68,541.32	42,739.67
Charities	20,028.37	14,156.99	7,185.15	9,897.86
Soldiers' benefits	702.75	1,137.00	4,205.63	66.00
Schools	125,225.24	145,726.05	141,180.10	147,477.87
Libraries	2,681.74	6,953.06	6,545.72	3,575.90
Recreation	–	7,421.99	16,740.04	6,580.98
Pensions	–	–	4,374.88	–
Unclassified	2,214.87	6,713.29	6,695.40	2,422.92
Public service enterprises	*26,060.37*	*20,352.99*	*26,904.53*	–
Electric light	–	–	–	–
Water	26,060.37	20,352.99	26,904.53	–
All other	–	–	–	–
Cemeteries	*16.00*	–	*3,308.27*	*1,101.51*
Administration of trust funds	–	–	*40.00*	–
Interest	**30,106.60**	**44,022.30**	**54,946.19**	**7,913.69**
Loans, general purposes	*13,799.10*	*38,862.30*	*35,585.95*	*7,913.69*
Loans, public service enterprises	*11,307.50*	*5,160.00*	*19,360.24*	–
Loans, cemeteries	–	–	–	–
Outlays	**163,811.26**	**268,359.47**	**185,995.02**	**23,343.44**
Departmental	*100,039.60*	*238,149.49*	*143,183.53*	*23,343.44*
General government	–	9,325.45	–	729.43
Protection of persons and property	949.22	996.87	–	342.67
Health and sanitation	35,097.75	1,207.95	124,113.34	569.01
Highways	38,986.98	41,026.25	11,860.19	14,188.24
Charities	–	–	–	–
Schools	25,005.65	181,636.76	7,210.00	7,514.09
Libraries	–	–	–	–
Recreation	–	3,956.21	–	–
Unclassified	–	–	–	–
Public service enterprises	*63,771.66*	*30,209.98*	*9,069.65*	–
Electric light	–	–	–	–
Water	63,771.66	30,209.98	9,069.65	–
All other	–	–	–	–
Cemeteries	–	–	*33,741.84*	–
Municipal indebtedness	**176,375.00**	**494,402.81**	**521,340.49**	**256,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	*46,375.00*	*44,402.81*	*75,340.49*	*6,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*130,000.00*	*450,000.00*	*446,000.00*	*250,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**1,508.69**	**1,262.62**	**10,947.34**	**100.00**
To sinking funds from revenue	–	–	–	–
All other	*1,508.69*	*1,262.62*	*10,947.34*	*100.00*
Refunds	**1,880.98**	**298.56**	**603.71**	**352.06**
Agency, trust, and investment	**33,845.17**	**38,723.26**	**71,086.26**	**26,731.17**
Taxes and licenses for State	*14,300.00*	*19,759.18*	*26,946.64*	*15,543.11*
Taxes for county	*8,145.27*	*18,936.58*	*24,916.93*	*9,156.51*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*391.15*	*27.50*	*19,222.69*	*2,031.55*
All other	*11,008.75*	–	–	–

RECAPITULATION.

Maintenance and interest	$331,265.18	$394,192.44	$482,486.16	$276,911.95
Permanent debt (except from sinking funds)	46,375.00	44,402.81	75,340.49	6,500.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	163,811.26	268,359.47	185,995.02	23,343.44
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	130,000.00	450,000.00	446,000.00	250,000.00
Transfers (except to sinking funds) and refunds	3,389.67	1,561.18	11,551.05	452.06
Agency, trust, and investment	33,845.17	38,723.26	71,086.26	26,731.17
Total payments	**$708,686.28**	**$1,197,239.16**	**$1,272,458.98**	**$583,938.62**
Balance on hand, including funds	*75,351.61*	*57,806.78*	*96,775.52*	*17,979.10*
GRAND TOTAL	**$784,037.89**	**$1,255,045.94**	**$1,369,234.50**	**$601,917.72**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Reading Population 8,693	Ware Population 8,629	Marblehead Population 8,214	Hudson Population 8,130
REVENUE.	**$686,776.58**	**$326,934.54**	**$606,325.92**	**$404,307.32**
General	**379,574.55**	**263,422.99**	**404,686.51**	**226,075.25**
Taxes	*375,920.17*	*256,892.01*	*402,755.74*	*222,375.66*
Property, poll, and income	365,131.61	220,609.59	392,242.44	199,801.68
Corporation, bank, etc.	10,788.56	36,282.42	10,513.30	22,573.98
Licenses and permits	*718.50*	*351.60*	*272.00*	*598.00*
Fines and forfeits	*416.50*	*1,773.40*	*964.00*	*1,345.53*
Grants and gifts	*2,519.38*	*4,405.98*	*694.77*	*1,756.06*
For expenses	2,519.38	4,405.98	694.77	1,756.06
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**307,202.03**	**63,511.55**	**201,639.41**	**178,232.07**
Special assessments	*7,429.64*	*838.36*	*2,079.26*	*1,556.74*
To meet expenses	1,328.75	–	1,463.85	477.60
To meet outlays	6,100.89	838.36	615.41	1,079.14
Privileges	–	–	–	–
Departmental	*36,319.70*	*10,645.12*	*26,080.28*	*32,182.20*
General government	623.09	1,743.55	745.64	1,244.90
Protection of persons and property	948.77	191.55	597.41	286.00
Health and sanitation	12,014.40	260.71	207.86	14,219.15
Highways	169.83	268.21	70.25	547.55
Charities	4,874.82	1,633.08	12,353.06	6,285.48
Soldiers' benefits	462.00	342.00	6,998.00	642.00
Schools	11,072.85	2,124.39	540.92	4,471.57
Libraries	275.37	–	255.74	274.20
Recreation	–	59.05	164.70	30.00
Unclassified	5,878.57	4,022.58	4,146.70	4,181.35
Public service enterprises	*250,522.76*	*45,050.69*	*164,595.66*	*136,500.57*
Electric light	208,700.39	–	112,969.16	109,506.11
Water	41,822.37	45,050.69	51,626.50	26,994.46
All other	–	–	–	–
Cemeteries	*6,711.35*	*4,001.20*	*1,087.00*	*1,020.00*
Interest	*6,218.58*	*2,976.18*	*7,797.21*	*6,972.56*
On sinking funds	–	–	1,362.10	–
On trust and investment funds	7.76	725.55	2,809.25	604.76
All other	6,210.82	2,250.63	3,625.86	6,367.80
NON-REVENUE.	**$415,635.22**	**$199,324.41**	**$698,054.10**	**$381,704.07**
Offsets to outlays	**5,322.09**	**9.00**	**15,907.21**	**11,313.27**
Departmental	*3,455.46*	*9.00*	*12,285.32*	*10,115.00*
Public service enterprises	*1,866.63*	–	*3,621.89*	*1,198.27*
Cemeteries	–	–	–	–
Municipal indebtedness	**322,000.00**	**162,000.22**	**526,000.00**	**340,963.50**
Loans, general purposes	*22,000.00*	*2,000.00*	–	*245,000.00*
Loans, public service enterprises	–	–	–	*15,000.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*300,000.00*	*160,000.00*	*526,000.00*	*80,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	*.22*	–	*963.50*
Transfers	**39,536.70**	**1,338.74**	**53,708.93**	**4,922.97**
From sinking funds	–	–	*50,000.00*	–
All other	*39,536.70*	*1,338.74*	*3,708.93*	*4,922.97*
Refunds	**5,513.37**	**470.05**	**34.14**	**332.10**
Agency, trust, and investment	**43,263.06**	**35,506.40**	**102,403.82**	**24,172.23**
Taxes and licenses for State	*17,100.00*	*13,700.00*	*21,600.00*	*12,600.00*
Taxes for county	*13,607.80*	*19,364.91*	*20,007.65*	*10,026.80*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*12,555.26*	*2,441.49*	*60,796.17*	*1,545.43*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$692,098.67	$326,943.54	$622,233.13	$415,620.59
Premiums	–	22	–	963.50
Municipal indebtedness	322,000.00	162,000.00	526,000.00	340,000.00
Transfers and refunds	45,050.07	1,808.79	53,743.07	5,255.07
Agency, trust, and investment	43,263.06	35,506.40	102,403.82	24,172.23
Total receipts	**$1,102,411.80**	**$526,258.95**	**$1,304,380.02**	**$786,011.39**
Balance on hand, including funds	*32,941.47*	*118,353.94*	*137,788.80*	*98,192.91*
GRAND TOTAL	**$1,135,353.27**	**$644,612.89**	**$1,442,168.82**	**$884,204.30**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Reading Population 8,693	Ware Population 8,629	Marblehead Population 8,214	Hudson Population 8,130
Maintenance	**$541,967.30**	**$274,616.83**	**$491,327.96**	**$304,294.07**
Departmental	*355,427.60*	*232,546.66*	*379,580.85*	*212,607.47*
General government	23,178.61	24,426.17	31,749.57	14,977.61
Protection of persons and property	53,958.62	14,304.86	55,883.24	29,097.21
Health and sanitation	25,543.15	8,934.74	17,651.52	13,430.19
Highways	67,077.47	54,163.76	79,924.34	45,558.63
Charities	13,869.56	11,144.63	39,789.93	18,490.21
Soldiers' benefits	3,190.30	618.00	12,378.14	1,640.00
Schools	157,187.13	109,934.24	125,602.30	77,053.26
Libraries	4,953.29	2,116.90	5,756.54	4,513.34
Recreation	1,662.92	2,110.48	5,556.82	748.53
Pensions	–	827.40	400.00	–
Unclassified	4,806.55	3,965.48	4,888.45	7,098.49
Public service enterprises	*177,193.75*	*35,993.77*	*105,750.42*	*89,798.04*
Electric light	156,765.95	–	79,624.13	74,063.77
Water	20,427.80	35,569.17	26,126.29	15,734.27
All other	–	424.60	–	–
Cemeteries	*9,345.95*	*6,076.40*	*5,971.20*	*1,888.56*
Administration of trust funds	–	–	*25.49*	–
Interest	**29,615.57**	**12,292.50**	**23,415.31**	**17,055.50**
Loans, general purposes	*20,340.07*	*12,277.50*	*13,679.06*	*9,538.05*
Loans, public service enterprises	*9,275.50*	*15.00*	*9,736.25*	*7,517.45*
Loans, cemeteries	–	–	–	–
Outlays	**99,251.25**	**124,974.43**	**229,073.89**	**270,924.78**
Departmental	*53,602.38*	*124,165.84*	*119,421.12*	*230,556.81*
General government	214.26	–	–	–
Protection of persons and property	–	–	5,673.25	–
Health and sanitation	44,664.91	7,443.87	77,876.73	21,540.47
Highways	8,023.66	5,049.14	28,766.45	24,650.75
Charities	–	–	–	–
Schools	–	111,672.83	7,104.69	184,365.59
Libraries	–	–	–	–
Recreation	699.55	–	–	–
Unclassified	–	–	–	–
Public service enterprises	*38,309.22*	*808.59*	*109,652.77*	*40,367.97*
Electric light	27,854.73	–	17,887.78	19,500.26
Water	10,454.49	808.59	91,764.99	20,867.71
All other	–	–	–	–
Cemeteries	*7,339.65*	–	–	–
Municipal indebtedness	**316,534.30**	**178,150.00**	**482,000.00**	**106,050.00**
From sinking funds	–	–	*50,000.00*	–
From revenue and other sources	*41,534.30*	*18,150.00*	*29,000.00*	*26,050.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*275,000.00*	*160,000.00*	*403,000.00*	*80,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**39,536.70**	**1,338.74**	**53,708.93**	**4,922.97**
To sinking funds from revenue	–	–	–	–
All other	*39,536.70*	*1,338.74*	*53,708.93*	*4,922.97*
Refunds	**5,513.37**	**470.05**	**34.14**	**332.10**
Agency, trust, and investment	**42,707.11**	**35,506.85**	**52,801.41**	**24,656.99**
Taxes and licenses for State	*17,100.00*	*13,700.00*	*21,600.00*	*12,600.00*
Taxes for county	*13,607.80*	*19,364.91*	*20,007.65*	*10,026.80*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*11,999.31*	*2,441.94*	*11,193.76*	*2,030.19*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$571,582.87	$286,909.33	$514,743.27	$321,349.57
Permanent debt (except from sinking funds)	41,534.30	18,150.00	29,000.00	26,050.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	99,251.25	124,974.43	229,073.89	270,924.78
Permanent debt from sinking funds	–	–	50,000.00	–
Bonds refunded, current year	–	–	–	–
Temporary loans	275,000.00	160,000.00	403,000.00	80,000.00
Transfers (except to sinking funds) and refunds	45,050.07	1,808.79	53,743.07	5,255.07
Agency, trust, and investment	42,707.11	35,506.85	52,801.41	24,656.99
Total payments	**$1,075,125.60**	**$627,349.40**	**$1,332,361.64**	**$728,236.41**
Balance on hand, including funds	*60,227.67*	*17,263.49*	*109,807.18*	*155,967.89*
GRAND TOTAL	**$1,135,353.27**	**$644,612.89**	**$1,442,168.82**	**$884,204.30**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Montague POPULATION 7,973	Rockland POPULATION 7,966	Maynard POPULATION 7,857	Stoughton POPULATION 7,857
REVENUE.	**$275,551.55**	**$338,874.21**	**$272,426.65**	**$285,157.33**
General	**261,893.74**	**281,927.55**	**241,503.67**	**239,590.03**
Taxes	*260,006.50*	*280,580.04*	*238,317.28*	*235,783.52*
Property, poll, and income	238,220.98	259,631.31	199,523.82	219,222.41
Corporation, bank, etc.	21,785.52	20,948.73	38,793.46	16,561.11
Licenses and permits	*244.50*	*635.25*	*265.00*	*639.50*
Fines and forfeits	*606.00*	*146.08*	*1,779.15*	*1,860.00*
Grants and gifts	*1,036.74*	*566.18*	*1,142.24*	*1,307.01*
For expenses	1,036.74	566.18	1,142.24	1,307.01
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**13,657.81**	**56,946.66**	**30,922.98**	**45,567.30**
Special assessments	*603.04*	*1,150.55*	*182.50*	*1,816.42*
To meet expenses	603.04	1,150.55	182.50	1,442.60
To meet outlays	–	–	–	373.82
Privileges	–	–	–	–
Departmental	*12,685.90*	*19,736.40*	*7,509.02*	*14,067.55*
General government	81.40	76.75	–	1,351.72
Protection of persons and property	513.53	708.44	68.54	293.25
Health and sanitation	60.00	1,461.79	–	216.43
Highways	344.00	117.76	36.23	77.48
Charities	2,959.59	7,772.33	2,809.12	1,526.63
Soldiers' benefits	356.00	2,235.50	168.00	2,036.00
Schools	4,058.91	1,762.39	212.50	4,778.33
Libraries	312.60	384.24	16.15	20.00
Recreation	–	–	–	–
Unclassified	3,999.87	5,217.20	4,198.48	3,767.71
Public service enterprises	–	*32,060.81*	*19,014.25*	*24,113.58*
Electric light	–	–	–	–
Water	–	32,060.81	19,014.25	24,113.58
All other	–	–	–	–
Cemeteries	–	–	*2,056.67*	–
Interest	*368.87*	*3,998.90*	*2,160.54*	*5,569.75*
On sinking funds	–	–	–	–
On trust and investment funds	–	107.41	76.00	1,293.30
All other	368.87	3,891.49	2,084.54	4,276.45
NON-REVENUE.	**$294,270.79**	**$271,823.57**	**$78,637.82**	**$284,380.37**
Offsets to outlays	**2,700.00**	**29,363.92**	**14,999.25**	**34,304.18**
Departmental	*2,700.00*	*20,000.00*	*12,802.47*	*34,304.18*
Public service enterprises	–	*9,363.92*	*2,196.78*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**247,000.00**	**210,001.75**	**42,000.00**	**225,000.00**
Loans, general purposes	*72,000.00*	–	*12,000.00*	–
Loans, public service enterprises	*31,000.00*	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*144,000.00*	*210,000.00*	*30,000.00*	*225,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	*1.75*	–	–
Transfers	**274.73**	**67.50**	**70.00**	**1,995.33**
From sinking funds	–	–	–	–
All other	*274.73*	*67.50*	*70.00*	*1,995.33*
Refunds	**690.22**	**1,665.99**	**40.47**	**388.03**
Agency, trust, and investment	**43,605.84**	**30,724.41**	**21,528.10**	**22,692.83**
Taxes and licenses for State	*18,400.00*	*13,200.00*	*11,011.43*	*11,400.00*
Taxes for county	*24,880.91*	*15,960.78*	*8,753.56*	*11,014.13*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*324.93*	*1,563.63*	*1,763.11*	*278.70*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$278,251.55	$368,238.13	$287,425.90	$319,461.51
Premiums	–	1.75	–	–
Municipal indebtedness	247,000.00	210,000.00	42,000.00	225,000.00
Transfers and refunds	964.95	1,733.49	110.47	2,383.36
Agency, trust, and investment	43,605.84	30,724.41	21,528.10	22,692.83
Total receipts	**$569,822.34**	**$610,697.78**	**$351,064.47**	**$569,537.70**
Balance on hand, including funds	*124.03*	*63,679.82*	*80,912.03*	*25,467.50*
GRAND TOTAL	**$569,946.37**	**$674,377.60**	**$431,976.50**	**$595,005.20**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Montague Population 7,973	Rockland Population 7,966	Maynard Population 7,857	Stoughton Population 7,857
Maintenance	**$224,047.91**	**$270,080.78**	**$181,066.81**	**$212,536.15**
Departmental	*224,047.91*	*237,978.56*	*169,385.86*	*199,801.44*
General government	14,642.31	12,699.51	7,622.06	23,959.85
Protection of persons and property	10,393.17	22,022.91	17,903.41	22,515.34
Health and sanitation	10,100.94	11,804.08	5,456.15	14,267.62
Highways	26,405.96	55,038.94	27,053.93	36,000.53
Charities	17,177.11	19,457.48	12,870.87	13,448.68
Soldiers' benefits	526.50	3,099.95	296.00	2,284.95
Schools	129,949.73	102,063.80	94,018.85	77,476.28
Libraries	7,718.17	5,086.55	2,848.77	5,655.16
Recreation	4,692.84	1,568.94	147.22	445.99
Pensions	–	–	–	750.00
Unclassified	2,441.18	5,136.40	1,168.60	2,997.04
Public service enterprises	–	*32,064.98*	*9,554.05*	*12,734.71*
Electric light	–	–	–	–
Water	–	32,064.98	9,554.05	12,734.71
All other	–	–	–	–
Cemeteries	–	*37.24*	*2,126.90*	–
Administration of trust funds	–	–	–	–
Interest	**11,165.90**	**6,403.06**	**4,676.04**	**12,773.66**
Loans, general purposes	*10,724.15*	*5,933.06*	*4,676.04*	*12,573.66*
Loans, public service enterprises	*441.75*	*470.00*	–	*200.00*
Loans, cemeteries	–	–	–	–
Outlays	**133,549.33**	**78,794.83**	**63,195.94**	**69,475.73**
Departmental	*102,549.33*	*65,223.01*	*57,079.67*	*52,189.88*
General government	–	–	–	–
Protection of persons and property	–	11,500.00	5,686.90	–
Health and sanitation	6,126.70	–	–	–
Highways	7,368.87	43,965.14	51,355.47	47,205.80
Charities	–	–	–	–
Schools	83,448.41	6,410.00	37.30	4,984.08
Libraries	–	–	–	–
Recreation	5,605.35	3,347.87	–	–
Unclassified	–	–	–	–
Public service enterprises	*31,000.00*	*13,571.82*	*6,116.27*	*17,285.85*
Electric light	–	–	–	–
Water	–	13,571.82	6,116.27	17,285.85
All other	31,000.00	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**152,000.00**	**247,000.00**	**43,000.00**	**174,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	*8,000.00*	*7,000.00*	*13,000.00*	*24,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*144,000.00*	*240,000.00*	*30,000.00*	*150,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**274.73**	**67.50**	**70.00**	**1,995.33**
To sinking funds from revenue	–	–	–	–
All other	*274.73*	*67.50*	*70.00*	*1,995.33*
Refunds	**690.22**	**1,665.99**	**40.47**	**388.03**
Agency, trust, and investment	**43,605.84**	**30,831.82**	**21,278.10**	**22,491.82**
Taxes and licenses for State	*18,400.00*	*13,200.00*	*11,011.43*	*11,400.00*
Taxes for county	*24,880.91*	*15,960.78*	*8,753.56*	*11,014.13*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*324.93*	*1,671.04*	*1,513.11*	*77.69*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$235,213.81	$276,483.84	$185,742.85	$225,309.81
Permanent debt (except from sinking funds)	8,000.00	7,000.00	13,000.00	24,500.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	133,549.33	78,794.83	63,195.94	69,475.73
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	144,000.00	240,000.00	30,000.00	150,000.00
Transfers (except to sinking funds) and refunds	964.95	1,733.49	110.47	2,383.36
Agency, trust, and investment	43,605.84	30,831.82	21,278.10	22,491.82
Total payments	**$565,333.93**	**$634,843.98**	**$313,327.36**	**$494,160.72**
Balance on hand, including funds	*4,612.44*	*39,533.62*	*118,649.14*	*100,844.48*
GRAND TOTAL	**$569,946.37**	**$674,377.60**	**$431,976.50**	**$595,005.20**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Whitman Population 7,857	Lexington Population 7,785	Concord Population 7,056	Franklin Population 7,055
REVENUE.	**$273,607.21**	**$503,311.35**	**$489,369.15**	**$297,827.76**
General	**228,466.10**	**440,667.59**	**286,456.63**	**240,516.68**
Taxes	*227,000.16*	*435,817.58*	*284,193.67*	*239,229.23*
Property, poll, and income	208,285.13	426,325.94	275,691.87	215,757.08
Corporation, bank, etc.	18,715.03	9,491.64	8,501.80	23,472.15
Licenses and permits	*345.00*	*798.00*	*250.35*	*281.00*
Fines and forfeits	*270.94*	*2,761.25*	*1,237.91*	*262.00*
Grants and gifts	*850.00*	*1,290.76*	*774.70*	*744.45*
For expenses	850.00	1,290.76	774.70	744.45
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**45,141.11**	**62,643.76**	**202,912.52**	**57,311.08**
Special assessments	–	*799.87*	*151.96*	*2,560.92*
To meet expenses	–	12.38	151.96	1,673.40
To meet outlays	–	787.49	–	887.52
Privileges	–	–	–	–
Departmental	*18,370.31*	*19,319.32*	*39,858.85*	*13,627.81*
General government	1,663.79	640.76	645.44	813.00
Protection of persons and property	484.56	311.48	545.15	285.76
Health and sanitation	503.56	3,590.73	806.83	354.92
Highways	–	336.84	3,278.56	863.12
Charities	780.00	2,489.90	8,162.28	4,454.55
Soldiers' benefits	2,206.00	414.00	270.50	747.00
Schools	8,384.45	7,335.35	23,046.63	2,730.18
Libraries	254.81	409.61	–	–
Recreation	–	20.00	–	–
Unclassified	4,093.14	3,770.65	3,103.46	3,379.28
Public service enterprises	*21,693.63*	*29,960.85*	*142,592.51*	*39,938.53*
Electric light	–	–	98,154.31	–
Water	21,693.63	29,960.85	44,438.20	39,938.53
All other	–	–	–	–
Cemeteries	–	*4,833.43*	*2,565.05*	–
Interest	*5,077.17*	*7,730.29*	*17,744.15*	*1,183.82*
On sinking funds	–	–	10,211.68	–
On trust and investment funds	472.98	1,748.05	5,363.17	45.50
All other	4,604.19	5,982.24	2,169.30	1,138.32
NON-REVENUE.	**$194,468.19**	**$894,630.58**	**$312,923.12**	**$514,189.25**
Offsets to outlays	**794.05**	**3,868.12**	**1,142.04**	**10,155.00**
Departmental	*794.05*	*510.00*	*415.83*	*10,155.00*
Public service enterprises	–	*3,358.12*	*726.21*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**166,000.00**	**851,992.03**	**253,341.82**	**477,858.74**
Loans, general purposes	*6,000.00*	*375,000.00*	–	*253,000.00*
Loans, public service enterprises	–	*73,950.00*	*18,000.00*	*10,000.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*160,000.00*	*400,000.00*	*235,000.00*	*208,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	*3,042.03*	*341.82*	*6,858.74*
Transfers	**56.99**	**940.37**	**26,083.00**	–
From sinking funds	–	–	–	–
All other	*56.99*	*940.37*	*26,083.00*	–
Refunds	**214.57**	**498.37**	**241.95**	**1,363.00**
Agency, trust, and investment	**27,402.58**	**37,331.69**	**32,114.31**	**24,812.51**
Taxes and licenses for State	*12,400.00*	*17,400.00*	*13,251.51*	*12,639.00*
Taxes for county	*14,993.46*	*13,846.53*	*10,504.27*	*12,173.51*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*9.12*	*6,085.16*	*8,358.53*	–
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$274,401.26	$507,179.47	$490,511.19	$307,982.76
Premiums	–	3,042.03	341.82	6,858.74
Municipal indebtedness	166,000.00	848,950.00	253,000.00	471,000.00
Transfers and refunds	271.56	1,438.74	26,324.95	1,363.00
Agency, trust, and investment	27,402.58	37,331.69	32,114.31	24,812.51
Total receipts	**$468,075.40**	**$1,397,941.93**	**$802,292.27**	**$812,017.01**
Balance on hand, including funds	*47,418.12*	*113,553.42*	*47,422.31*	*36,295.38*
GRAND TOTAL	**$515,493.52**	**$1,511,495.35**	**$849,714.58**	**$848,312.39**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Whitman Population 7,857	Lexington Population 7,785	Concord Population 7,056	Franklin Population 7,055
Maintenance	**$221,909.10**	**$363,457.07**	**$375,923.32**	**$238,921.60**
Departmental	*199,902.50*	*335,751.33*	*292,575.59*	*209,873.40*
General government	19,858.28	33,395.06	13,801.41	10,253.52
Protection of persons and property	19,760.25	50,078.42	40,912.46	18,216.18
Health and sanitation	9,946.84	11,465.07	19,752.94	10,597.69
Highways	36,504.34	67,721.37	49,320.97	43,995.88
Charities	10,158.41	7,937.44	14,202.78	23,465.47
Soldiers' benefits	3,033.46	632.00	485.00	981.00
Schools	92,977.08	136,925.48	138,173.21	99,477.26
Libraries	3,349.71	12,458.96	11,003.64	1,500.00
Recreation	1,339.77	5,369.25	1,399.44	400.00
Pensions	–	2,154.85	–	–
Unclassified	2,974.36	7,613.43	3,523.74	986.40
Public service enterprises	*22,006.60*	*22,890.16*	*79,085.73*	*28,902.20*
Electric light	–	–	68,472.09	–
Water	22,006.60	22,890.16	10,613.64	28,902.20
All other	–	–	–	–
Cemeteries	–	*4,745.33*	*4,047.61*	*146.00*
Administration of trust funds	–	*70.25*	*214.39*	–
Interest	**7,426.08**	**30,285.48**	**30,743.51**	**18,502.84**
Loans, general purposes	*6,686.08*	*21,368.77*	*14,909.13*	*12,687.84*
Loans, public service enterprises	*740.00*	*8,534.21*	*15,834.38*	*5,815.00*
Loans, cemeteries	–	*382.50*	–	–
Outlays	**28,309.27**	**187,642.52**	**49,395.96**	**181,623.16**
Departmental	*26,925.94*	*141,832.40*	*16,050.31*	*166,300.60*
General government	–	125.92	–	–
Protection of persons and property	9,000.00	680.50	–	13,962.35
Health and sanitation	360.00	5,869.62	500.75	6,157.40
Highways	17,191.72	6,453.25	9,691.04	19,352.39
Charities	–	–	–	–
Schools	–	123,273.57	4,860.60	126,828.46
Libraries	–	–	–	–
Recreation	–	5,429.54	–	–
Unclassified	374.22	–	997.92	–
Public service enterprises	*1,383.33*	*44,952.12*	*33,345.65*	*15,322.56*
Electric light	–	–	8,143.34	–
Water	1,383.33	44,952.12	25,202.31	15,322.56
All other	–	–	–	–
Cemeteries	–	*858.00*	–	–
Municipal indebtedness	**172,000.00**	**460,783.17**	**266,000.00**	**231,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*22,000.00*	*60,783.17*	*31,000.00*	*23,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*150,000.00*	*400,000.00*	*235,000.00*	*208,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**56.99**	**940.37**	**26,083.00**	–
To sinking funds from revenue	–	–	*9,720.00*	–
All other	*56.99*	*940.37*	*16,363.00*	–
Refunds	**214.57**	**498.37**	**241.95**	**1,363.00**
Agency, trust, and investment	**28,235.56**	**36,501.06**	**51,305.99**	**24,812.51**
Taxes and licenses for State	*12,400.00*	*17,400.00*	*13,251.51*	*12,639.00*
Taxes for county	*14,993.46*	*13,846.53*	*10,504.27*	*12,173.51*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*842.10*	*5,254.53*	*27,550.21*	–
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$229,335.18	$393,742.55	$406,666.83	$257,424.44
Permanent debt (except from sinking funds)	22,000.00	60,783.17	31,000.00	23,000.00
Sinking fund requirements from revenue	–	–	9,720.00	–
Outlays	28,309.27	187,642.52	49,395.96	181,623.16
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	150,000.00	400,000.00	235,000.00	208,000.00
Transfers (except to sinking funds) and refunds	271.56	1,438.74	16,604.95	1,363.00
Agency, trust, and investment	28,235.56	36,501.06	51,305.99	24,812.51
Total payments	**$458,151.57**	**$1,080,108.04**	**$799,693.73**	**$696,223.11**
Balance on hand, including funds	*57,341.95*	*431,387.31*	*50,020.85*	*152,089.28*
GRAND TOTAL	**$515,493.52**	**$1,511,495.35**	**$849,714.58**	**$848,312.39**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Grafton POPULATION 6,973	North Andover POPULATION 6,839	South Hadley POPULATION 6,609	Mansfield POPULATION 6,590
REVENUE.	**$196,976.31**	**$357,307.72**	**$256,256.25**	**$459,095.44**
General	**178,736.78**	**318,493.25**	**179,375.76**	**296,306.72**
Taxes	*175,426.05*	*316,345.02*	*176,228.16*	*294,423.80*
Property, poll, and income	150,959.58	284,469.39	161,530.61	272,202.90
Corporation, bank, etc.	24,466.47	31,875.63	14,697.55	22,220.90
Licenses and permits	*465.00*	*51.00*	*268.00*	*757.20*
Fines and forfeits	*1,149.67*	*1,024.86*	*597.00*	*357.52*
Grants and gifts	*1,696.06*	*1,072.37*	*2,282.60*	*733.20*
For expenses	1,696.06	1,072.37	2,282.60	733.20
For outlays	–	–	–	–
All other	–	–	–	*35.00*
Commercial	**18,239.53**	**38,814.47**	**76,880.49**	**162,788.72**
Special assessments	–	*3,067.08*	*1,423.86*	–
To meet expenses	–	134.50	342.95	–
To meet outlays	–	2,932.58	1,080.91	–
Privileges	–	–	–	–
Departmental	*8,705.36*	*8,178.27*	*13,637.39*	*13,131.37*
General government	1,366.52	41.15	617.00	850.86
Protection of persons and property	214.22	229.68	1,081.07	238.79
Health and sanitation	–	262.91	1,166.92	640.70
Highways	138.45	145.00	125.26	–
Charities	3,381.23	1,579.80	4,571.68	5,500.07
Soldiers' benefits	336.00	492.00	150.00	1,018.50
Schools	476.22	1,819.30	2,777.31	–
Libraries	63.80	189.11	97.00	350.57
Recreation	–	–	–	–
Unclassified	2,728.92	3,419.32	3,051.15	4,531.88
Public service enterprises	–	*22,905.76*	*58,775.87*	*138,201.76*
Electric light	–	–	58,775.87	111,754.05
Water	–	22,905.76	–	26,447.71
All other	–	–	–	–
Cemeteries	*1,415.10*	–	–	*272.25*
Interest	*8,119.07*	*4,663.36*	*3,043.37*	*11,183.34*
On sinking funds	–	1,450.83	–	4,139.81
On trust and investment funds	5,965.69	972.17	604.67	277.29
All other	2,153.38	2,240.36	2,438.70	6,766.24
NON-REVENUE.	**$267,698.03**	**$303,596.09**	**$134,892.10**	**$206,385.17**
Offsets to outlays	**56,851.75**	**5,937.06**	–	**424.80**
Departmental	*56,851.75*	*2,710.54*	–	*424.80*
Public service enterprises	–	*3,226.52*	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**188,333.33**	**255,398.35**	**107,260.63**	**184,362.66**
Loans, general purposes	*15,000.00*	*50,000.00*	*67,000.00*	*78,000.00*
Loans, public service enterprises	–	*15,000.00*	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*173,333.33*	*190,000.00*	*40,000.00*	*105,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	*398.35*	*260.63*	*1,362.66*
Transfers	**16.80**	–	**1,987.09**	**1,002.33**
From sinking funds	–	–	–	–
All other	*16.80*	–	*1,987.09*	*1,002.33*
Refunds	**262.26**	**456.93**	**44.52**	**1,108.32**
Agency, trust, and investment	**22,233.89**	**41,803.75**	**25,599.86**	**19,487.06**
Taxes and licenses for State	*10,800.00*	*16,506.06*	*10,604.04*	*11,900.00*
Taxes for county	*8,778.00*	*15,283.62*	*14,983.07*	*6,778.23*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,655.89*	*10,014.07*	*12.75*	*808.83*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$253,828.06	$363,244.78	$256,256.25	$459,520.24
Premiums	–	398.35	260.63	1,362.66
Municipal indebtedness	188,333.33	255,000.00	107,000.00	183,000.00
Transfers and refunds	279.06	456.93	2,031.61	2,110.65
Agency, trust, and investment	22,233.89	41,803.75	25,599.86	19,487.06
Total receipts	**$464,674.34**	**$660,903.81**	**$391,148.35**	**$665,480.61**
Balance on hand, including funds	*72,848.16*	*80,663.78*	*26,040.07*	*56,863.36*
GRAND TOTAL	**$537,522.50**	**$741,567.59**	**$417,188.42**	**$722,343.97**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Grafton Population 6,973	North Andover Population 6,839	South Hadley Population 6,609	Mansfield Population 6,590
Maintenance	**$161,534.84**	**$264,813.54**	**$219,577.34**	**$337,921.68**
Departmental	*157,460.01*	*242,815.41*	*178,788.42*	*212,712.41*
General government	9,819.79	10,706.42	13,803.04	23,209.76
Protection of persons and property	13,583.37	26,302.65	6,944.13	22,079.63
Health and sanitation	4,206.61	15,248.54	8,097.97	11,809.84
Highways	29,106.79	59,718.59	33,838.30	37,700.79
Charities	13,692.71	15,967.49	12,026.21	15,715.37
Soldiers' benefits	602.00	558.00	144.00	2,201.42
Schools	80,735.36	100,674.29	96,769.49	90,273.50
Libraries	4,122.25	5,176.37	4,369.86	4,413.12
Recreation	323.70	2,682.90	413.07	405.25
Pensions	–	–	–	–
Unclassified	1,267.43	5,780.16	2,382.35	4,903.73
Public service enterprises	–	*21,998.13*	*40,788.92*	*124,616.99*
Electric light	–	–	40,788.92	103,807.43
Water	–	21,998.13	–	20,809.56
All other	–	–	–	–
Cemeteries	*3,710.99*	–	–	*592.28*
Administration of trust funds	*363.84*	–	–	–
Interest	**8,594.69**	**15,673.55**	**4,261.24**	**16,883.35**
Loans, general purposes	*8,594.69*	*13,011.88*	*3,341.24*	*7,423.35*
Loans, public service enterprises	–	*2,661.67*	*920.00*	*9,460.00*
Loans, cemeteries	–	–	–	–
Outlays	**81,136.32**	**172,661.17**	**68,913.79**	**96,698.58**
Departmental	*80,840.78*	*149,450.48*	*57,256.34*	*94,010.49*
General government	300.00	3,300.00	–	–
Protection of persons and property	–	4,425.05	–	701.04
Health and sanitation	522.91	74,135.37	5,270.87	–
Highways	74,415.01	20,596.33	2,571.00	2,044.70
Charities	–	–	–	–
Schools	4,820.21	46,993.73	49,414.47	90,751.01
Libraries	–	–	–	513.74
Recreation	782.65	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	*23,210.69*	*11,657.45*	*2,688.09*
Electric light	–	–	11,657.45	2,688.09
Water	–	23,210.69	–	–
All other	–	–	–	–
Cemeteries	*295.54*	–	–	–
Municipal indebtedness	**189,270.00**	**215,000.00**	**49,000.00**	**234,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	*10,270.00*	*25,000.00*	*9,000.00*	*29,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*179,000.00*	*190,000.00*	*40,000.00*	*205,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**16.80**	–	**1,987.09**	**1,002.33**
To sinking funds from revenue	–	–	–	–
All other	*16.80*	–	*1,987.09*	*1,002.33*
Refunds	**262.26**	**456.93**	**44.52**	**1,108.32**
Agency, trust, and investment	**27,533.56**	**44,238.67**	**25,599.86**	**23,582.16**
Taxes and licenses for State	*10,800.00*	*16,506.06*	*10,604.04*	*11,900.00*
Taxes for county	*8,778.00*	*15,283.62*	*14,983.07*	*6,778.23*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*7,955.56*	*12,448.99*	*12.75*	*4,903.93*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$170,129.53	$280,487.09	$223,838.58	$354,805.03
Permanent debt (except from sinking funds)	10,270.00	25,000.00	9,000.00	29,500.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	81,136.32	172,661.17	68,913.79	96,698.58
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	179,000.00	190,000.00	40,000.00	205,000.00
Transfers (except to sinking funds) and refunds	279.06	456.93	2,031.61	2,110.65
Agency, trust, and investment	27,533.56	44,238.67	25,599.86	23,582.16
Total payments	**$468,348.47**	**$712,843.86**	**$369,383.84**	**$711,696.42**
Balance on hand, including funds	*69,174.03*	*28,723.73*	*47,804.58*	*10,647.55*
GRAND TOTAL	**$537,522.50**	**$741,567.59**	**$417,188.42**	**$722,343.97**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Chelmsford POPULATION 6,573	Spencer POPULATION 6,523	Walpole POPULATION 6,508	Millbury POPULATION 6,441
REVENUE.	**$242,990.55**	**$176,557.79**	**$423,736.39**	**$219,217.01**
General	**227,380.75**	**142,062.45**	**364,671.27**	**199,781.21**
Taxes	*224,310.26*	*140,195.15*	*360,181.10*	*197,246.37*
Property, poll, and income	195,727.42	130,486.44	318,408.00	175,032.80
Corporation, bank, etc.	28,582.84	9,708.71	41,773.10	22,213.57
Licenses and permits	*512.90*	*286.00*	*348.00*	*167.50*
Fines and forfeits	*307.57*	*125.89*	*1,115.00*	*47.51*
Grants and gifts	*2,250.02*	*1,455.41*	*3,027.17*	*2,292.71*
For expenses	2,250.02	1,455.41	1,877.17	2,292.71
For outlays	–	–	1,150.00	–
All other	–	–	–	*27.12*
Commercial	**15,609.80**	**34,495.34**	**59,065.12**	**19,435.80**
Special assessments	*437.42*	–	*144.75*	*1,489.81*
To meet expenses	437.42	–	144.75	–
To meet outlays	–	–	–	1,489.81
Privileges	–	–	–	–
Departmental	*8,708.59*	*14,314.56*	*15,255.36*	*10,857.60*
General government	712.85	711.50	928.73	1,936.63
Protection of persons and property	610.86	88.95	658.18	224.94
Health and sanitation	–	–	406.23	20.00
Highways	192.99	138.71	3,388.37	567.70
Charities	1,836.27	8,455.60	1,027.54	4,346.54
Soldiers' benefits	567.00	742.00	93.50	738.00
Schools	1,677.12	787.80	5,291.50	55.00
Libraries	–	57.00	283.64	22.01
Recreation	–	–	202.72	–
Unclassified	3,111.50	3,333.00	2,974.95	2,946.78
Public service enterprises	–	*11,076.90*	*41,701.93*	–
Electric light	–	–	–	–
Water	–	11,076.90	41,701.93	–
All other	–	–	–	–
Cemeteries	*1,922.00*	*731.44*	–	*5,487.45*
Interest	*4,541.79*	*8,372.44*	*1,963.08*	*1,600.94*
On sinking funds	–	–	–	–
On trust and investment funds	1,402.80	5,932.96	146.51	122.62
All other	3,138.99	2,439.48	1,816.57	1,478.32
NON-REVENUE.	**$133,770.08**	**$138,110.50**	**$333,044.16**	**$186,118.08**
Offsets to outlays	**23,994.00**	**16,567.01**	**8,165.23**	**4,252.19**
Departmental	*23,994.00*	*16,567.01*	*8,165.23*	*4,252.19*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**74,300.00**	**101,075.29**	**292,500.00**	**159,132.60**
Loans, general purposes	*11,300.00*	–	*14,500.00*	*39,000.00*
Loans, public service enterprises	–	–	*3,000.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*63,000.00*	*101,075.29*	*275,000.00*	*120,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	*132.60*
Transfers	**685.00**	**2,334.69**	**992.93**	**432.91**
From sinking funds	–	–	–	–
All other	*685.00*	*2,334.69*	*992.93*	*432.91*
Refunds	**103.99**	**838.64**	**363.39**	**239.49**
Agency, trust, and investment	**34,687.09**	**17,294.87**	**31,022.61**	**22,060.89**
Taxes and licenses for State	*11,700.00*	*8,000.00*	*15,400.00*	*9,200.00*
Taxes for county	*9,310.60*	*6,503.00*	*14,878.74*	*7,478.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,298.42*	*2,791.87*	*743.87*	*5,382.89*
All other	*11,378.07*	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$266,984.55	$193,124.80	$431,901.62	$223,469.20
Premiums	–	–	–	132.60
Municipal indebtedness	74,300.00	101,075.29	292,500.00	159,000.00
Transfers and refunds	788.99	3,173.33	1,356.32	672.40
Agency, trust, and investment	34,687.09	17,294.87	31,022.61	22,060.89
Total receipts	**$376,760.63**	**$314,668.29**	**$756,780.55**	**$405,335.09**
Balance on hand, including funds	*90,036.59*	*12,115.42*	*72,517.09*	*14,966.29*
GRAND TOTAL	**$466,797.22**	**$326,783.71**	**$829,297.64**	**$420,301.38**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Chelmsford Population 6,573	Spencer Population 6,523	Walpole Population 6,508	Millbury Population 6,441
Maintenance	**$200,373.22**	**$149,559.70**	**$314,869.34**	**$166,538.91**
Departmental	*196,591.22*	*137,913.13*	*292,047.18*	*160,107.44*
General government	10,301.53	9,193.19	15,660.76	11,983.09
Protection of persons and property	14,949.61	10,924.69	32,418.98	17,278.48
Health and sanitation	4,990.08	6,950.52	9,803.49	2,579.67
Highways	54,543.89	31,293.18	63,800.21	27,306.35
Charities	10,007.66	15,787.21	12,198.72	14,029.88
Soldiers' benefits	916.58	1,896.59	204.00	1,351.00
Schools	94,470.68	56,864.30	138,475.96	80,541.92
Libraries	3,199.00	2,489.70	6,537.36	2,777.64
Recreation	897.35	98.94	7,447.79	109.77
Pensions	–	–	–	–
Unclassified	2,314.84	2,414.81	5,499.91	2,149.64
Public service enterprises	–	*8,224.57*	*22,822.16*	–
Electric light	–	–	–	–
Water	–	8,224.57	22,822.16	–
All other	–	–	–	–
Cemeteries	*3,782.00*	*955.11*	–	*6,431.47*
Administration of trust funds	–	*2,466.89*	–	–
Interest	**7,055.20**	**4,088.44**	**20,730.46**	**6,687.32**
Loans, general purposes	*7,055.20*	*3,615.94*	*14,926.88*	*6,687.32*
Loans, public service enterprises	–	*472.50*	*5,803.58*	–
Loans, cemeteries	–	–	–	–
Outlays	**78,084.80**	**27,030.39**	**88,166.81**	**59,021.38**
Departmental	*78,084.80*	*23,348.06*	*78,734.89*	*59,021.38*
General government	116.56	–	–	135.27
Protection of persons and property	1,998.39	–	10,257.34	227.01
Health and sanitation	–	1,144.76	221.75	1,250.00
Highways	38,835.82	22,203.30	67,910.80	12,688.26
Charities	–	–	–	–
Schools	36,355.03	–	–	44,720.84
Libraries	–	–	–	–
Recreation	779.00	–	345.00	–
Unclassified	–	–	–	–
Public service enterprises	–	*3,682.33*	*9,431.92*	–
Electric light	–	–	–	–
Water	–	3,682.33	9,431.92	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**92,086.00**	**91,375.29**	**325,919.08**	**135,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	*29,086.00*	*10,300.00*	*50,919.08*	*15,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*63,000.00*	*81,075.29*	*275,000.00*	*120,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**685.00**	**2,334.69**	**992.93**	**432.91**
To sinking funds from revenue	–	–	–	–
All other	*685.00*	*2,334.69*	*992.93*	*432.91*
Refunds	**103.99**	**838.64**	**363.39**	**239.49**
Agency, trust, and investment	**36,404.89**	**18,515.79**	**31,005.99**	**21,868.30**
Taxes and licenses for State	*11,700.00*	*8,000.00*	*15,400.00*	*9,200.00*
Taxes for county	*9,310.60*	*6,503.00*	*14,878.74*	*7,478.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*4,016.22*	*4,012.79*	*727.25*	*5,190.30*
All other	*11,378.07*	–	–	–

RECAPITULATION.

Maintenance and interest	$207,428.42	$153,648.14	$335,599.80	$173,226.23
Permanent debt (except from sinking funds)	29,086.00	10,300.00	50,919.08	15,500.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	78,084.80	27,030.39	88,166.81	59,021.38
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	63,000.00	81,075.29	275,000.00	120,000.00
Transfers (except to sinking funds) and refunds	788.99	3,173.33	1,356.32	672.40
Agency, trust, and investment	36,404.89	18,515.79	31,005.99	21,868.30
Total payments	**$414,793.10**	**$293,742.94**	**$782,048.00**	**$390,288.31**
Balance on hand, including funds	*52,004.12*	*33,040.77*	*47,249.64*	*30,013.07*
GRAND TOTAL	**$466,797.22**	**$326,783.71**	**$829,297.64**	**$420,301.38**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Great Barrington POPULATION 6,405	Dracut POPULATION 6,400	Westborough POPULATION 6,348	Agawam POPULATION 6,290
REVENUE.	**$235,042.65**	**$202,804.22**	**$167,513.32**	**$247,657.31**
General	**219,386.21**	**189,972.87**	**129,449.38**	**213,685.89**
Taxes	*216,999.70*	*186,573.75*	*127,509.59*	*208,666.94*
Property, poll, and income	183,083.07	172,830.00	123,380.57	202,520.90
Corporation, bank, etc.	33,916.63	13,743.75	4,129.02	6,146.04
Licenses and permits	*617.00*	*374.00*	*197.50*	*1,302.00*
Fines and forfeits	*1,082.14*	*268.42*	*160.57*	*1,776.84*
Grants and gifts	*687.37*	*2,756.70*	*1,581.72*	*1,940.11*
For expenses	687.37	2,756.70	1,581.72	1,940.11
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**15,656.44**	**12,831.35**	**38,063.94**	**33,971.42**
Special assessments	–	*931.29*	*1,847.33*	*1,223.74*
To meet expenses	–	931.29	1,847.33	1,223.74
To meet outlays	–	–	–	–
Privileges	*40.00*	–	–	–
Departmental	*13,895.01*	*7,501.08*	*13,975.32*	*4,936.41*
General government	2,135.18	–	1,893.67	5.00
Protection of persons and property	198.94	673.37	484.86	169.23
Health and sanitation	–	350.00	5,096.94	–
Highways	952.87	–	233.04	–
Charities	10.00	3,365.74	1,962.13	1,220.60
Soldiers' benefits	432.00	210.00	1,157.00	168.00
Schools	5,827.81	282.07	614.04	391.44
Libraries	1,024.76	14.00	67.23	276.00
Recreation	6.10	–	–	–
Unclassified	3,307.35	2,605.90	2,466.41	2,706.14
Public service enterprises	–	*5.82*	*13,234.83*	*19,910.26*
Electric light	–	–	–	–
Water	–	–	13,234.83	19,910.26
All other	–	5.82	–	–
Cemeteries	*744.25*	*96.00*	*2,867.00*	–
Interest	*977.18*	*4,297.16*	*6,139.46*	*7,901.01*
On sinking funds	–	–	2,228.78	–
On trust and investment funds	68.24	204.98	1,368.93	656.69
All other	908.94	4,092.18	2,541.75	7,244.32
NON-REVENUE.	**$159,174.44**	**$162,190.54**	**$145,658.75**	**$259,676.99**
Offsets to outlays	**50.00**	**7,200.00**	**19,383.04**	–
Departmental	*50.00*	*7,200.00*	*19,383.04*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**120,000.00**	**142,000.00**	**97,520.10**	**243,958.40**
Loans, general purposes	–	–	*7,500.00*	*130,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*120,000.00*	*142,000.00*	*90,000.00*	*113,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	*20.10*	*958.40*
Transfers	**1,469.29**	**585.16**	**5,531.85**	–
From sinking funds	–	–	–	–
All other	*1,469.29*	*585.16*	*5,531.85*	–
Refunds	**122.34**	**77.10**	**88.46**	**97.47**
Agency, trust, and investment	**37,532.81**	**12,328.28**	**23,135.30**	**15,621.12**
Taxes and licenses for State	*17,154.50*	*6,800.00*	*7,000.00*	*9,800.00*
Taxes for county	*18,656.56*	*5,411.29*	*5,690.00*	*5,789.28*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,721.75*	*116.99*	*10,445.30*	*31.84*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$235,092.65	$210,004.22	$186,896.36	$247,657.31
Premiums	–	–	20.10	958.40
Municipal indebtedness	120,000.00	142,000.00	97,500.00	243,000.00
Transfers and refunds	1,591.63	662.26	5,620.31	97.47
Agency, trust, and investment	37,532.81	12,328.28	23,135.30	15,621.12
Total receipts	**$394,217.09**	**$364,994.76**	**$313,172.07**	**$507,334.30**
Balance on hand, including funds	*37,992.22*	*41,027.64*	*24,309.77*	*3,946.51*
GRAND TOTAL	**$432,209.31**	**$406,022.40**	**$337,481.84**	**$511,280.81**

Graded According to Population of 1925— Continued.

PAYMENTS.	Great Barrington Population 6,405	Dracut Population 6,400	Westborough Population 6,348	Agawam Population 6,290
Maintenance	**$182,231.05**	**$138,773.25**	**$134,579.35**	**$168,974.47**
Departmental	*179,057.68*	*138,552.25*	*123,888.87*	*157,780.65*
General government	12,895.13	10,463.04	8,508.40	8,861.84
Protection of persons and property	9,946.40	11,803.31	15,050.18	6,807.36
Health and sanitation	7,941.75	3,548.89	5,516.10	6,734.98
Highways	35,880.69	17,606.99	29,674.64	22,333.80
Charities	10,379.76	9,137.19	9,250.32	3,692.57
Soldiers' benefits	901.20	381.50	2,454.00	194.00
Schools	89,251.75	81,862.40	47,463.46	106,927.99
Libraries	8,985.49	1,791.78	3,625.07	1,172.66
Recreation	1,342.17	188.46	300.00	–
Pensions	–	–	–	–
Unclassified	1,533.34	1,768.69	2,046.70	1,055.45
Public service enterprises	–	–	*6,583.90*	*11,178.82*
Electric light	–	–	–	–
Water	–	–	6,583.90	11,178.82
All other	–	–	–	–
Cemeteries	*3,173.37*	*221.00*	*4,106.58*	–
Administration of trust funds	–	–	–	*15.00*
Interest	**11,055.43**	**7,769.18**	**7,289.89**	**22,724.21**
Loans, general purposes	*11,055.43*	*7,769.18*	*6,289.89*	*18,222.96*
Loans, public service enterprises	–	–	*1,000.00*	*4,501.25*
Loans, cemeteries	–	–	–	–
Outlays	**14,417.14**	**54,941.76**	**36,520.93**	**134,352.14**
Departmental	*14,417.14*	*54,941.76*	*36,520.93*	*134,352.14*
General government	–	–	–	–
Protection of persons and property	275.00	1,227.00	1,480.70	–
Health and sanitation	–	–	4,736.85	–
Highways	13,102.74	8,349.11	29,019.33	86,352.14
Charities	–	–	–	–
Schools	793.90	45,365.65	1,284.05	48,000.00
Libraries	–	–	–	–
Recreation	245.50	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**153,200.00**	**162,500.00**	**88,650.00**	**157,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*33,200.00*	*17,500.00*	*8,650.00*	*34,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*120,000.00*	*145,000.00*	*80,000.00*	*123,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**1,469.29**	**585.16**	**5,531.85**	–
To sinking funds from revenue	–	–	*4,400.00*	–
All other	*1,469.29*	*585.16*	*1,131.85*	–
Refunds	**122.34**	**77.10**	**88.46**	**97.47**
Agency, trust, and investment	**37,601.05**	**12,307.29**	**30,023.66**	**15,621.12**
Taxes and licenses for State	*17,154.50*	*6,800.00*	*7,000.00*	*9,300.00*
Taxes for county	*18,656.56*	*5,411.29*	*5,690.00*	*5,789.28*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,789.99*	*96.00*	*17,333.66*	*31.84*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$193,286.48	$146,542.43	$141,869.24	$191,698.68
Permanent debt (except from sinking funds)	33,200.00	17,500.00	8,650.00	34,000.00
Sinking fund requirements from revenue	–	–	4,400.00	–
Outlays	14,417.14	54,941.76	36,520.93	134,352.14
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	120,000.00	145,000.00	80,000.00	123,000.00
Transfers (except to sinking funds) and refunds	1,591.63	662.26	1,220.31	97.47
Agency, trust, and investment	37,601.05	12,307.29	30,023.66	15,621.12
Total payments	**$400,096.30**	**$376,953.74**	**$302,684.14**	**$498,769.41**
Balance on hand, including funds	*32,113.01*	*29,068.66*	*34,797.70*	*12,511.40*
GRAND TOTAL	**$432,209.31**	**$406,022.40**	**$337,481.84**	**$511,280.81**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Winchendon POPULATION 6,173	Uxbridge POPULATION 6,172	Hingham POPULATION 6,158	Ipswich POPULATION 6,055
REVENUE.	**$239,089.53**	**$210,258.29**	**$418,569.72**	**$331,034.11**
General	**204,060.12**	**180,911.82**	**302,779.86**	**226,069.78**
Taxes	*193,044.67*	*179,082.90*	*298,621.81*	*223,804.54*
Property, poll, and income	174,487.86	160,753.21	290,011.52	201,862.64
Corporation, bank, etc.	18,556.81	18,329.69	8,610.29	21,941.90
Licenses and permits	*561.50*	*192.50*	*308.50*	*452.00*
Fines and forfeits	*1,204.66*	*605.34*	*2,597.39*	*1,206.62*
Grants and gifts	*9,249.29*	*1,031.08*	*1,252.16*	*606.62*
For expenses	9,249.29	1,031.08	1,252.16	606.62
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**35,029.41**	**29,346.47**	**115,789.86**	**104,964.33**
Special assessments	*348.06*	*1,790.36*	*4,008.94*	*2,213.90*
To meet expenses	348.06	51.85	4,008.94	2,213.90
To meet outlays	–	1,738.51	–	–
Privileges	–	–	–	–
Departmental	*10,167.27*	*8,780.41*	*19,366.29*	*13,243.17*
General government	923.80	1,638.30	390.36	706.92
Protection of persons and property	135.47	246.85	1,107.05	429.96
Health and sanitation	–	–	456.20	197.14
Highways	381.68	780.45	765.59	190.64
Charities	4,458.89	321.40	3,075.88	2,294.80
Soldiers' benefits	638.00	366.00	900.00	1,195.00
Schools	444.66	2,308.57	9,770.81	4,165.45
Libraries	100.00	177.36	–	–
Recreation	–	–	–	–
Unclassified	3,084.77	2,941.48	2,900.40	4,063.26
Public service enterprises	*16,201.73*	*14,325.30*	*87,354.40*	*81,257.97*
Electric light	–	–	87,354.40	60,993.55
Water	16,201.73	14,325.30	–	20,217.17
All other	–	–	–	47.25
Cemeteries	*3,959.61*	*25.00*	–	*1,354.00*
Interest	*4,352.74*	*4,425.40*	*5,060.23*	*6,895.29*
On sinking funds	–	–	–	4,005.71
On trust and investment funds	2,757.73	2,887.48	1,054.51	62.62
All other	1,595.01	1,537.92	4,005.72	2,826.96
NON-REVENUE.	**$135,897.15**	**$160,838.35**	**$266,612.95**	**$565,040.88**
Offsets to outlays	**194.85**	–	–	**917.02**
Departmental	*96.00*	–	–	–
Public service enterprises	*98.85*	–	–	*917.02*
Cemeteries	–	–	–	–
Municipal indebtedness	**110,000.00**	**135,000.00**	**230,314.30**	**275,263.95**
Loans, general purposes	–	–	*70,000.00*	*4,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	*37,000.00*
Temporary loans (including revenue loans)	*110,000.00*	*135,000.00*	*160,000.00*	*234,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	*314.30*	*263.95*
Transfers	**60.00**	**2,113.97**	**682.81**	**130,020.20**
From sinking funds	–	–	–	*130,000.00*
All other	*60.00*	*2,113.97*	*682.81*	*20.20*
Refunds	**163.75**	**455.07**	**647.01**	**235.69**
Agency, trust, and investment	**25,478.55**	**23,269.31**	**34,968.83**	**158,604.02**
Taxes and licenses for State	*10,700.00*	*11,700.00*	*15,500.00*	*11,800.00*
Taxes for county	*8,697.00*	*9,510.00*	*18,741.83*	*10,930.10*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*6,081.55*	*2,059.31*	*727.00*	*135,873.92*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$239,284.38	$210,258.29	$418,569.72	$331,951.13
Premiums	–	–	314.30	263.95
Municipal indebtedness	110,000.00	135,000.00	230,000.00	275,000.00
Transfers and refunds	223.75	2,569.04	1,329.82	130,255.89
Agency, trust, and investment	25,478.55	23,269.31	34,968.83	158,604.02
Total receipts	**$374,986.68**	**$371,096.64**	**$685,182.67**	**$896,074.99**
Balance on hand, including funds	*51,544.50*	*62,326.66*	*48,791.17*	*31,630.59*
GRAND TOTAL	**$426,531.18**	**$433,423.30**	**$733,973.84**	**$927,705.58**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Winchendon Population 6,173	Uxbridge Population 6,172	Hingham Population 6,158	Ipswich Population 6,055
Maintenance	**$208,926.15**	**$149,218.61**	**$323,524.98**	**$258,071.22**
Departmental	*190,792.49*	*133,730.62*	*254,139.37*	*202,717.75*
General government	11,378.07	11,522.09	17,643.30	18,552.04
Protection of persons and property	15,604.34	7,141.52	46,373.60	26,508.88
Health and sanitation	3,829.42	3,301.13	11,692.70	7,883.52
Highways	48,415.45	33,255.91	58,133.86	43,153.33
Charities	15,681.39	9,109.67	13,065.36	13,475.95
Soldiers' benefits	1,849.88	867.35	1,691.48	2,913.00
Schools	86,671.11	62,147.35	90,790.58	85,199.65
Libraries	4,199.10	3,933.54	286.51	20.20
Recreation	1,288.30	205.65	5,500.18	1,096.26
Pensions	189.60	–	–	300.00
Unclassified	1,685.83	2,246.41	8,961.80	3,614.92
Public service enterprises	*13,448.43*	*15,452.99*	*69,384.86*	*52,757.20*
Electric light	–	–	69,384.86	42,692.24
Water	13,448.43	15,452.99	–	9,903.21
All other	–	–	–	161.75
Cemeteries	*4,685.23*	*25.00*	–	*2,596.27*
Administration of trust funds	–	*10.00*	*.75*	–
Interest	**6,922.34**	**8,691.92**	**7,697.80**	**19,090.41**
Loans, general purposes	*6,422.34*	*6,076.88*	*7,697.80*	*11,404.37*
Loans, public service enterprises	*500.00*	*2,615.04*	–	*7,686.04*
Loans, cemeteries	–	–	–	–
Outlays	**17,118.54**	**46,379.31**	**99,547.74**	**75,915.32**
Departmental	*13,486.57*	*41,164.11*	*84,739.65*	*54,987.15*
General government	–	–	265.05	–
Protection of persons and property	330.63	781.69	6,137.85	–
Health and sanitation	3,234.38	–	–	42,123.72
Highways	2,359.16	37,405.85	12,038.05	11,703.44
Charities	–	976.57	–	–
Schools	7,561.40	2,000.00	64,745.90	1,159.99
Libraries	–	–	–	–
Recreation	–	–	1,552.80	–
Unclassified	–	–	–	–
Public service enterprises	*3,632.97*	*5,215.20*	*14,808.09*	*20,928.17*
Electric light	–	–	14,808.09	10,971.38
Water	3,632.97	5,215.20	–	9,956.79
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**143,000.00**	**188,075.00**	**187,898.91**	**372,450.00**
From sinking funds	–	–	–	*130,000.00*
From revenue and other sources	*23,000.00*	*23,075.00*	*27,898.91*	*22,050.00*
Bonds refunded, current year	–	–	–	*37,000.00*
Temporary loans (including revenue loans)	*120,000.00*	*165,000.00*	*160,000.00*	*183,400.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**60.00**	**2,113.97**	**682.81**	**130,020.20**
To sinking funds from revenue	–	–	–	–
All other	*60.00*	*2,113.97*	*682.81*	*130,020.20*
Refunds	**163.75**	**455.07**	**647.01**	**235.69**
Agency, trust, and investment	**25,767.45**	**23,253.19**	**34,587.83**	**29,903.60**
Taxes and licenses for State	*10,700.00*	*11,700.00*	*15,500.00*	*11,800.00*
Taxes for county	*8,697.00*	*9,510.00*	*18,741.83*	*10,930.10*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*6,370.45*	*2,043.19*	*346.00*	*7,173.50*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$215,848.49	$157,910.53	$331,222.78	$277,161.63
Permanent debt (except from sinking funds)	23,000.00	23,075.00	27,898.91	22,050.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	17,118.54	46,379.31	99,547.74	75,915.32
Permanent debt from sinking funds	–	–	–	130,000.00
Bonds refunded, current year	–	–	–	37,000.00
Temporary loans	120,000.00	165,000.00	160,000.00	183,400.00
Transfers (except to sinking funds) and refunds	223.75	2,569.04	1,329.82	130,255.89
Agency, trust, and investment	25,767.45	23,253.19	34,587.83	29,903.60
Total payments	**$401,958.23**	**$418,187.07**	**$654,587.08**	**$885,686.44**
Balance on hand, including funds	*24,572.95*	*15,236.23*	*79,386.76*	*42,019.14*
GRAND TOTAL	**$426,531.18**	**$433,423.30**	**$733,973.84**	**$927,705.58**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Amherst POPULATION 5,972	Canton POPULATION 5,896	Abington POPULATION 5,882	Shrewsbury POPULATION 5,819
REVENUE.	**$242,657.28**	**$259,582.64**	**$225,806.90**	**$285,223.13**
General	**213,381.64**	**224,039.59**	**187,025.63**	**200,833.05**
Taxes	*210,650.65*	*221,916.33*	*186,263.84*	*196,173.80*
Property, poll, and income	201,774.95	201,487.86	177,067.49	194,951.80
Corporation, bank, etc.	8,875.70	20,428.47	9,196.35	1,222.00
Licenses and permits	*648.88*	*411.00*	*139.00*	*1,872.00*
Fines and forfeits	*1,000.50*	*1,102.00*	*199.22*	*567.00*
Grants and gifts	*1,081.61*	*610.26*	*423.57*	*2,220.25*
For expenses	1,081.61	610.26	423.57	2,220.25
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**29,275.64**	**35,543.05**	**38,781.27**	**84,390.08**
Special assessments	*3,766.90*	*417.78*	–	*284.05*
To meet expenses	3,265.00	–	–	284.05
To meet outlays	501.90	417.78	–	–
Privileges	–	–	–	–
Departmental	*21,498.08*	*10,997.08*	*9,271.03*	*4,871.68*
General government	3,318.45	732.31	–	982.60
Protection of persons and property	258.36	1,150.11	719.80	242.50
Health and sanitation	1,860.85	375.71	410.27	–
Highways	122.12	1,206.00	125.54	294.25
Charities	415.73	2,786.22	2,166.26	499.00
Soldiers' benefits	576.00	282.00	2,193.50	246.00
Schools	12,059.89	1,376.66	120.00	242.36
Libraries	–	124.73	215.51	179.82
Recreation	–	–	–	–
Unclassified	2,886.68	2,963.34	3,320.15	2,185.15
Public service enterprises	–	*18,628.83*	*26,343.37*	*68,883.23*
Electric light	–	–	–	55,127.95
Water	–	18,628.83	26,343.37	13,755.28
All other	–	–	–	–
Cemeteries	*825.08*	*3,230.78*	–	*1,958.55*
Interest	*3,185.58*	*2,268.58*	*3,166.87*	*8,392.57*
On sinking funds	–	–	–	–
On trust and investment funds	682.42	311.18	231.79	2,677.11
All other	2,503.16	1,957.40	2,935.08	5,715.46
NON-REVENUE.	**$131,602.46**	**$221,322.01**	**$233,384.74**	**$296,043.72**
Offsets to outlays	**19,051.75**	**26,324.75**	–	**12,744.55**
Departmental	*19,051.75*	*26,244.75*	–	*10,113.16*
Public service enterprises	–	*80.00*	–	*2,421.39*
Cemeteries	–	–	–	*210.00*
Municipal indebtedness	**78,000.00**	**164,022.22**	**211,452.69**	**244,232.40**
Loans, general purposes	*28,000.00*	*8,000.00*	–	*34,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*50,000.00*	*156,000.00*	*209,000.00*	*210,000.00*
Unpaid warrants or orders, current year	–	–	*2,452.69*	–
Premiums	–	*22.22*	–	*232.40*
Transfers	–	**547.20**	–	**5,991.85**
From sinking funds	–	–	–	–
All other	–	*547.20*	–	*5,991.85*
Refunds	**64.20**	**482.43**	**41.06**	**496.62**
Agency, trust, and investment	**34,486.51**	**29,945.41**	**21,890.99**	**32,578.30**
Taxes and licenses for State	*13,100.00*	*13,300.00*	*9,900.00*	*8,618.00*
Taxes for county	*18,516.82*	*12,849.82*	*11,970.60*	*6,990.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,869.69*	*3,795.59*	*20.39*	*16,970.30*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$261,709.03	$285,907.39	$225,806.90	$297,967.68
Premiums	–	22.22	–	232.40
Municipal indebtedness	78,000.00	164,000.00	211,452.69	244,000.00
Transfers and refunds	64.20	1,029.63	41.06	6,488.47
Agency, trust, and investment	34,486.51	29,945.41	21,890.99	32,578.30
Total receipts	**$374,259.74**	**$480,904.65**	**$459,191.64**	**$581,266.85**
Balance on hand, including funds	*33,973.43*	*32,102.46*	*11,036.14*	*102,771.37*
GRAND TOTAL	**$408,233.17**	**$513,007.11**	**$470,227.78**	**$684,038.22**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Amherst Population 5,972	Canton Population 5,896	Abington Population 5,882	Shrewsbury Population 5,819
Maintenance	**$197,354.81**	**$214,255.74**	**$190,362.79**	**$215,615.28**
Departmental	*195,773.86*	*193,173.73*	*173,060.64*	*152,541.44*
General government	13,187.29	14,790.56	8,428.39	12,335.69
Protection of persons and property	17,855.87	25,805.26	17,321.07	12,977.25
Health and sanitation	8,768.41	11,449.18	4,957.95	4,143.97
Highways	39,945.21	44,012.95	32,080.23	34,476.50
Charities	3,400.07	14,292.67	12,530.76	6,253.44
Soldiers' benefits	532.00	681.00	2,200.00	1,004.10
Schools	108,581.11	67,995.50	88,186.78	73,647.26
Libraries	212.31	4,241.76	4,055.76	5,022.56
Recreation	767.28	4,167.54	312.70	497.19
Pensions	–	–	–	–
Unclassified	2,524.31	5,737.31	2,987.00	2,183.48
Public service enterprises	–	*16,606.38*	*17,302.15*	*60,126.08*
Electric light	–	–	–	45,417.91
Water	–	16,606.38	17,302.15	14,708.17
All other	–	–	–	–
Cemeteries	*1,580.95*	*4,476.63*	–	*2,944.01*
Administration of trust funds	–	–	–	*3.75*
Interest	**5,197.50**	**8,682.47**	**8,595.42**	**19,292.20**
Loans, general purposes	*5,197.50*	*7,962.47*	*5,575.42*	*15,425.29*
Loans, public service enterprises	–	*720.00*	*3,020.00*	*3,866.91*
Loans, cemeteries	–	–	–	–
Outlays	**50,178.67**	**57,611.59**	**19,530.05**	**87,642.65**
Departmental	*50,178.67*	*53,334.62*	*11,073.55*	*46,402.52*
General government	–	–	–	–
Protection of persons and property	184.83	–	4,574.18	4,319.98
Health and sanitation	423.01	–	–	–
Highways	43,244.40	48,867.75	4,970.77	9,848.74
Charities	–	–	–	–
Schools	6,275.68	4,466.87	–	32,077.58
Libraries	–	–	–	156.22
Recreation	50.75	–	–	–
Unclassified	–	–	1,528.60	
Public service enterprises	–	*4,276.97*	*8,456.50*	*41,240.13*
Electric light	–	–	–	13,048.78
Water	–	4,276.97	8,456.50	28,191.35
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**61,920.00**	**153,835.04**	**225,339.29**	**268,250.00**
From sinking funds	–	–	–	–
From revenue and other sources	[1]*11,920.00*	*23,835.04*	*11,700.00*	*24,250.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*50,000.00*	*130,000.00*	*212,000.00*	*244,000.00*
Warrants or orders, previous years	–	–	*1,639.29*	–
Transfers	–	**547.20**	–	**5,991.85**
To sinking funds from revenue	–	–	–	–
All other	–	*547.20*	–	*5,991.85*
Refunds	**64.20**	**482.43**	**41.06**	**496.62**
Agency, trust, and investment	**34,436.72**	**29,514.39**	**22,059.03**	**33,062.54**
Taxes and licenses for State	*13,100.00*	*13,300.00*	*9,900.00*	*8,618.00*
Taxes for county	*18,516.82*	*12,849.82*	*11,970.60*	*6,990.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,819.90*	*3,364.57*	*188.43*	*17,454.54*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$202,552.31	$222,938.21	$198,958.21	$234,907.48
Permanent debt (except from sinking funds)	[1]11,920.00	23,835.04	11,700.00	24,250.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	50,178.67	57,611.59	19,530.05	87,642.65
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	50,000.00	130,000.00	213,639.29	244,000.00
Transfers (except to sinking funds) and refunds	64.20	1,029.63	41.06	6,488.47
Agency, trust, and investment	34,436.72	29,514.39	22,059.03	33,062.54
Total payments	**$349,151.90**	**$464,928.86**	**$465,927.64**	**$630,351.14**
Balance on hand, including funds	*59,081.27*	*48,078.25*	*4,300.14*	*53,687.08*
GRAND TOTAL	**$408,233.17**	**$513,007.11**	**$470,227.78**	**$684,038.22**

[1] Includes $720 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Barnstable POPULATION 5,774	Randolph POPULATION 5,644	Wareham POPULATION 5,594	Easton POPULATION 5,333
REVENUE.	**$391,585.48**	**$157,773.72**	**$202,239.37**	**$190,060.82**
General	**374,033.26**	**128,698.42**	**188,124.64**	**174,215.28**
Taxes	*360,021.01*	*126,035.97*	*182,346.20*	*156,390.93*
Property, poll, and income	348,846.07	120,483.59	167,234.97	144,260.44
Corporation, bank, etc.	11,174.94	5,552.38	15,111.23	12,130.49
Licenses and permits	*2,739.50*	*247.65*	*2,128.35*	*303.50*
Fines and forfeits	*1,195.00*	*1,122.95*	*2,728.00*	*246.50*
Grants and gifts	*10,077.75*	*1,291.85*	*922.09*	*17,274.35*
For expenses	1,077.75	1,291.85	922.09	8,490.79
For outlays	9,000.00	–	–	8,783.56
All other	–	–	–	–
Commercial	**17,552.22**	**29,075.30**	**14,114.73**	**15,845.54**
Special assessments	–	–	*274.75*	*614.43*
To meet expenses	–	–	274.75	614.43
To meet outlays	–	–	–	–
Privileges	*1,290.00*	–	*613.00*	–
Departmental	*13,650.89*	*10,107.97*	*11,203.59*	*14,081.25*
General government	–	1,909.94	169.40	3.60
Protection of persons and property	1,022.16	399.59	143.92	221.06
Health and sanitation	167.15	332.63	375.00	143.64
Highways	142.26	18.96	49.75	170.04
Charities	7,800.78	2,257.80	950.91	7,921.55
Soldiers' benefits	870.00	1,905.00	1,239.00	630.00
Schools	484.16	680.63	4,790.55	2,189.98
Libraries	–	–	–	–
Recreation	–	–	400.00	–
Unclassified	3,164.38	2,603.42	3,085.06	2,801.38
Public service enterprises	–	*15,229.72*	–	–
Electric light	–	–	–	–
Water	–	15,229.72	–	–
All other	–	–	–	–
Cemeteries	*969.26*	–	*788.10*	–
Interest	*1,642.07*	*3,737.61*	*1,255.29*	*1,149.86*
On sinking funds	–	552.61	–	–
On trust and investment funds	671.10	1,095.30	–	–
All other	970.97	2,089.70	1,235.29	1,149.86
NON-REVENUE.	**$569,563.76**	**$184,146.56**	**$59,458.94**	**$132,392.94**
Offsets to outlays	**17,210.00**	**63,865.44**	–	**9,673.93**
Departmental	*17,210.00*	*61,687.19*	–	*9,673.93*
Public service enterprises	–	*2,178.25*	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**497,718.83**	**103,100.00**	**25,000.00**	**85,000.00**
Loans, general purposes	*157,000.00*	*7,000.00*	–	–
Loans, public service enterprises	–	*6,100.00*	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*340,000.00*	*90,000.00*	*25,000.00*	*85,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*718.83*	–	–	–
Transfers	–	**1,537.71**	–	–
From sinking funds	–	–	–	–
All other	–	*1,537.71*	–	–
Refunds	**376.85**	**3,256.65**	**32.70**	**129.11**
Agency, trust, and investment	**54,258.08**	**12,386.76**	**34,426.24**	**37,589.90**
Taxes and licenses for State	*17,200.00*	*6,300.00*	*14,683.89*	*10,000.00*
Taxes for county	*35,075.51*	*6,086.76*	*17,049.02*	*5,695.99*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,982.57*	–	*2,693.33*	*1,322.69*
All other	–	–	–	*20,571.22*
RECAPITULATION.				
Revenue and offsets to outlays	$408,795.48	$221,639.16	$202,239.37	$199,734.75
Premiums	718.83	–	–	–
Municipal indebtedness	497,000.00	103,100.00	25,000.00	85,000.00
Transfers and refunds	376.85	4,794.36	32.70	129.11
Agency, trust, and investment	54,258.08	12,386.76	34,426.24	37,589.90
Total receipts	**$961,149.24**	**$341,920.28**	**$261,698.31**	**$322,453.76**
Balance on hand, including funds	*23,410.28*	*16,439.26*	*76,103.84*	*6,827.91*
GRAND TOTAL	**$984,559.52**	**$358,359.54**	**$337,802.15**	**$329,281.67**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Barnstable Population 5,774	Randolph Population 5,644	Wareham Population 5,594	Easton Population 5,333
Maintenance	**$226,027.32**	**$133,782.86**	**$180,133.34**	**$150,726.89**
Departmental	*224,237.96*	*123,072.67*	*176,773.54*	*150,726.89*
General government	17,699.67	10,304.48	11,411.67	10,707.59
Protection of persons and property	23,448.64	10,747.42	15,241.98	7,737.28
Health and sanitation	11,610.38	3,741.27	8,242.01	7,636.86
Highways	33,840.89	18,797.25	29,313.08	20,193.88
Charities	24,898.37	9,408.57	12,496.28	12,321.40
Soldiers' benefits	1,170.50	1,776.25	3,150.35	1,443.56
Schools	100,626.59	65,312.72	90,543.06	85,458.98
Libraries	1,000.00	150.00	2,000.00	–
Recreation	2,245.95	–	1,173.23	–
Pensions	–	–	–	609.48
Unclassified	7,696.97	2,834.71	3,201.88	4,617.86
Public service enterprises	–	*10,690.19*	*178.07*	–
Electric light	–	–	–	–
Water	–	10,690.19	–	–
All other	–	–	178.07	–
Cemeteries	*1,789.36*	–	*3,181.73*	–
Administration of trust funds	–	*20.00*	–	–
Interest	**10,087.25**	**5,168.13**	**5,801.50**	**1,548.74**
Loans, general purposes	*10,087.25*	*4,768.13*	*5,801.50*	*1,548.74*
Loans, public service enterprises	–	*400.00*	–	–
Loans, cemeteries	–	–	–	–
Outlays	**285,375.19**	**75,627.32**	**10,097.50**	**30,312.68**
Departmental	*285,375.19*	*63,043.31*	*10,097.50*	*30,312.68*
General government	–	–	–	330.00
Protection of persons and property	1,234.46	335.00	1,000.00	144.00
Health and sanitation	–	–	–	–
Highways	119,088.44	46,208.12	7,353.15	28,609.70
Charities	–	–	–	–
Schools	142,035.89	16,500.19	774.32	1,228.98
Libraries	–	–	–	–
Recreation	23,016.40	–	970.03	–
Unclassified	–	–	–	–
Public service enterprises	–	*12,584.01*	–	–
Electric light	–	–	–	–
Water	–	12,584.01	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**379,000.00**	**100,200.00**	**46,050.00**	**85,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*39,000.00*	*10,200.00*	*21,050.00*	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*340,000.00*	*90,000.00*	*25,000.00*	*85,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	**1,537.71**	–	–
To sinking funds from revenue	–	–	–	–
All other	–	*1,537.71*	–	–
Refunds	**376.85**	**3,256.65**	**32.70**	**129.11**
Agency, trust, and investment	**54,314.86**	**13,002.40**	**33,982.91**	**37,589.90**
Taxes and licenses for State	*17,200.00*	*6,300.00*	*14,683.89*	*10,000.00*
Taxes for county	*35,075.51*	*6,086.76*	*17,049.02*	*5,695.99*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,039.35*	*615.64*	*2,250.00*	*1,322.69*
All other	–	–	–	*20,571.22*

RECAPITULATION.

Maintenance and interest	$236,114.57	$138,950.99	$185,934.84	$152,275.63
Permanent debt (except from sinking funds)	39,000.00	10,200.00	21,050.00	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	285,375.19	75,627.32	10,097.50	30,312.68
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	340,000.00	90,000.00	25,000.00	85,000.00
Transfers (except to sinking funds) and refunds	376.85	4,794.36	32.70	129.11
Agency, trust, and investment	54,314.86	13,002.40	33,982.91	37,589.90
Total payments	**$955,181.47**	**$332,575.07**	**$276,097.95**	**$305,307.32**
Balance on hand, including funds	*29,378.05*	*25,784.47*	*61,704.20*	*23,974.35*
GRAND TOTAL	**$984,559.52**	**$358,359.54**	**$337,802.15**	**$329,281.67**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Orange POPULATION 5,141	Monson POPULATION 5,089
REVENUE.	**$204,182.37**	**$148,315.87**
General	**165,660.97**	**125,646.67**
Taxes	*164,290.31*	*113,893.59*
Property, poll, and income	144,459.67	111,196.16
Corporation, bank, etc.	19,830.64	2,697.43
Licenses and permits	*197.00*	*146.00*
Fines and forfeits	*492.60*	*400.63*
Grants and gifts	*681.06*	*11,206.45*
For expenses	681.06	11,206.45
For outlays	–	–
All other	–	–
Commercial	**38,521.40**	**22,669.20**
Special assessments	*268.79*	–
To meet expenses	29.07	–
To meet outlays	239.72	–
Privileges	–	–
Departmental	*16,436.62*	*8,766.74*
General government	3,020.00	474.58
Protection of persons and property	230.49	54.81
Health and sanitation	1,337.50	–
Highways	660.07	1,347.24
Charities	2,850.61	3,676.88
Soldiers' benefits	923.00	264.00
Schools	4,080.06	1,072.07
Libraries	96.68	–
Recreation	10.00	–
Unclassified	3,228.21	1,877.16
Public service enterprises	*16,142.77*	*9,677.44*
Electric light	–	–
Water	16,142.77	9,677.44
All other	–	–
Cemeteries	*2,652.04*	*2,313.40*
Interest	*3,021.18*	*1,911.62*
On sinking funds	–	–
On trust and investment funds	598.66	–
All other	2,422.52	1,911.62
NON-REVENUE.	**$213,751.97**	**$239,341.11**
Offsets to outlays	**3,000.00**	**1,237.50**
Departmental	*3,000.00*	*1,237.50*
Public service enterprises	–	–
Cemeteries	–	–
Municipal indebtedness	**183,200.00**	**226,976.00**
Loans, general purposes	–	*172,000.00*
Loans, public service enterprises	–	–
Loans, cemeteries	–	–
Bonds refunded, current year	–	–
Temporary loans (including revenue loans)	*183,200.00*	*54,000.00*
Unpaid warrants or orders, current year	–	–
Premiums	–	*976.00*
Transfers	**709.71**	**719.77**
From sinking funds	–	–
All other	*709.71*	*719.77*
Refunds	**76.80**	**78.86**
Agency, trust, and investment	**26,765.46**	**10,328.98**
Taxes and licenses for State	*9,900.00*	*4,800.00*
Taxes for county	*13,387.01*	*2,835.56*
Reimbursements for grade crossings	–	–
Sinking and other permanent funds	*3,478.45*	*2,693.42*
All other	–	–
RECAPITULATION.		
Revenue and offsets to outlays	$207,182.37	$149,553.37
Premiums	–	976.00
Municipal indebtedness	183,200.00	226,000.00
Transfers and refunds	786.51	798.63
Agency, trust, and investment	26,765.46	10,328.98
Total receipts	**$417,934.34**	**$387,656.98**
Balance on hand, including funds	*24,114.19*	*6,016.29*
GRAND TOTAL	**$442,048.53**	**$393,673.27**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Orange Population 5,141	Monson Population 5,089
Maintenance	**$163,229.06**	**$113,728.60**
Departmental	*152,065.98*	*106,383.08*
General government	11,143.91	5,900.43
Protection of persons and property	12,765.67	5,361.03
Health and sanitation	7,371.23	2,272.94
Highways	32,791.07	24,210.02
Charities	9,364.88	7,141.54
Soldiers' benefits	2,276.91	216.00
Schools	65,489.58	58,619.68
Libraries	5,047.94	500.00
Recreation	1,849.76	–
Pensions	676.00	–
Unclassified	3,289.03	2,161.44
Public service enterprises	*7,817.59*	*4,498.45*
Electric light	–	–
Water	7,817.59	4,498.45
All other	–	–
Cemeteries	*3,345.49*	*2,847.07*
Administration of trust funds	–	–
Interest	**5,670.58**	**686.25**
Loans, general purposes	*5,670.58*	*686.25*
Loans, public service enterprises	–	–
Loans, cemeteries	–	–
Outlays	**30,416.55**	**78,578.86**
Departmental	*21,925.50*	*69,478.86*
General government	–	–
Protection of persons and property	–	–
Health and sanitation	–	–
Highways	9,994.09	1,096.10
Charities	–	–
Schools	9,202.00	68,382.76
Libraries	–	–
Recreation	1,511.87	–
Unclassified	1,217.54	–
Public service enterprises	*8,491.05*	*9,100.00*
Electric light	–	–
Water	8,491.05	9,100.00
All other	–	–
Cemeteries	–	–
Municipal indebtedness	**191,600.00**	**56,000.00**
From sinking funds	–	–
From revenue and other sources	*11,600.00*	*2,000.00*
Bonds refunded, current year	–	–
Temporary loans (including revenue loans)	*180,000.00*	*54,000.00*
Warrants or orders, previous years	–	–
Transfers	**709.71**	**719.77**
To sinking funds from revenue	–	–
All other	*709.71*	*719.77*
Refunds	**76.80**	**78.86**
Agency, trust, and investment	**26,654.41**	**9,609.21**
Taxes and licenses for State	*9,900.00*	*4,800.00*
Taxes for county	*13,387.01*	*2,835.56*
Expenditures for grade crossings	–	–
Sinking and other permanent funds	*3,367.40*	*1,973.65*
All other	–	–

RECAPITULATION.

Maintenance and interest	$168,899.64	$114,414.85
Permanent debt (except from sinking funds)	11,600.00	2,000.00
Sinking fund requirements from revenue	–	–
Outlays	30,416.55	78,578.86
Permanent debt from sinking funds	–	–
Bonds refunded, current year	–	–
Temporary loans	180,000.00	54,000.00
Transfers (except to sinking funds) and refunds	786.51	798.63
Agency, trust, and investment	26,654.41	9,609.21
Total payments	**$418,357.11**	**$259,401.55**
Balance on hand, including funds	*23,691.42*	*134,271.72*
GRAND TOTAL	**$442,048.53**	**$393,673.27**

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (79 TOWNS).	POPULATION 828,467
REVENUE.	**$40,328,166.91**
General	**32,733,209.82**
Taxes	*32,161,801.83*
Property, poll, and income	29,886,072.22
Corporation, bank, etc.	2,275,729.61
Licenses and permits	*70,592.81*
Fines and forfeits	*99,066.12*
Grants and gifts	*401,648.94*
For expenses	284,442.42
For outlays	117,206.52
All other	*100.12*
Commercial	**7,594,957.09**
Special assessments	*283,100.88*
To meet expenses	140,369.41
To meet outlays	142,731.47
Privileges	*5,000.37*
Departmental	*[1]1,694,214.69*
General government	85,629.39
Protection of persons and property	51,153.27
Health and sanitation	235,448.15
Highways	52,764.00
Charities	459,076.92
Soldiers' benefits	78,915.77
Schools	287,062.19
Libraries	23,487.06
Recreation	13,581.79
Unclassified	[1]407,096.15
Public service enterprises	*4,778,360.70*
Electric light	[2]2,135,632.27
Water	2,606,785.31
All other	35,943.12
Cemeteries	*179,385.12*
Interest	*654,895.33*
On sinking funds	86,331.48
On trust and investment funds	129,289.60
All other	439,274.25
NON-REVENUE.	**$35,200,075.29**
Offsets to outlays	**897,322.92**
Departmental	*772,588.22*
Public service enterprises	*123,634.70*
Cemeteries	*1,100.00*
Municipal indebtedness	**28,930,638.08**
Loans, general purposes	*7,090,337.00*
Loans, public service enterprises	*898,810.00*
Loans, cemeteries	–
Bonds refunded, current year	*37,000.00*
Temporary loans (including revenue loans)	*20,856,308.62*
Unpaid warrants or orders, current year	*6,153.24*
Premiums	*42,029.22*
Transfers	**867,017.90**
From sinking funds	*454,500.00*
All other	*412,517.90*
Refunds	**115,107.69**
Agency, trust, and investment	**4,389,988.70**
Taxes and licenses for State	*1,687,238.02*
Taxes for county	*1,538,493.76*
Reimbursements for grade crossings	–
Sinking and other permanent funds	*1,118,117.11*
All other	*46,139.81*

RECAPITULATION.

Revenue and offsets to outlays	$41,225,489.83
Premiums	42,029.22
Municipal indebtedness	28,888,608.86
Transfers and refunds	982,125.59
Agency, trust, and investment	4,389,988.70
Total receipts	**$75,528,242.20**
Balance on hand, including funds	*7,050,227.70*
GRAND TOTAL	**$82,578,469.90**

[1] Includes $128.95 from administration of trust funds.
[2] Includes gas. See foot-notes on pp. 84 and 98.

Graded According to Population of 1925 — Concluded.

AGGREGATE PAYMENTS (79 TOWNS).	Population 828,467
Maintenance	**$30,089,740.08**
Departmental	*26,706,150.01*
General government	1,770,998.19
Protection of persons and property	3,744,522.32
Health and sanitation	1,897,189.65
Highways	4,532,501.46
Charities	1,564,033.13
Soldiers' benefits	189,328.47
Schools	11,446,352.17
Libraries	553,871.81
Recreation	506,255.16
Pensions	76,486.60
Unclassified	424,611.05
Public service enterprises	*3,124,695.59*
Electric light	[1]1,558,776.90
Water	1,527,737.76
All other	38,180.93
Cemeteries	*254,502.18*
Administration of trust funds	*4,392.30*
Interest	**2,030,032.80**
Loans, general purposes	*1,655,322.57*
Loans, public service enterprises	*372,755.23*
Loans, cemeteries	*1,955.00*
Outlays	**13,955,907.10**
Departmental	*11,825,304.85*
General government	265,226.25
Protection of persons and property	332,408.61
Health and sanitation	1,659,808.81
Highways	3,830,305.16
Charities	15,055.39
Schools	5,428,048.90
Libraries	3,161.53
Recreation	199,848.36
Unclassified	91,441.84
Public service enterprises	*2,041,520.07*
Electric light	[1]491,801.05
Water	1,421,050.58
All other	128,668.44
Cemeteries	*89,082.18*
Municipal indebtedness	**24,145,341.39**
From sinking funds	*[2]454,500.00*
From revenue and other sources	*[3]3,069,273.28*
Bonds refunded, current year	*37,000.00*
Temporary loans (including revenue loans)	*20,580,175.29*
Warrants or orders, previous years	*4,392.82*
Transfers	**867,017.90**
To sinking funds from revenue	*55,263.12*
All other	*811,754.78*
Refunds	**115,107.69**
Agency, trust, and investment	**4,094,009.28**
Taxes and licenses for State	*1,687,238.02*
Taxes for county	*1,538,493.76*
Expenditures for grade crossings	—
Sinking and other permanent funds	*822,608.21*
All other	*45,669.29*

RECAPITULATION.

Maintenance and interest	$32,119,772.88
Permanent debt (except from sinking funds)	[3]3,069,273.28
Sinking fund requirements from revenue	55,263.12
Outlays	13,955,907.10
Permanent debt from sinking funds	[2]454,500.00
Bonds refunded, current year	37,000.00
Temporary loans	20,584,568.11
Transfers (except to sinking funds) and refunds	926,862.47
Agency, trust, and investment	4,094,009.28
Total payments	**$75,297,156.24**
Balance on hand, including funds	*7,281,313.66*
GRAND TOTAL	**$82,578,469.90**

[1] Includes gas. See foot-notes on pp. 85 and 99.
[2] Includes serial payments amounting to $1,500.
[3] Includes $720 paid to the county for debt incurred for bridge purposes.

DIVISION B

INDEBTEDNESS

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1924.*

Towns. (Population over 5,000)	Totals	Loans for General Purposes	Loans for Public Service Enterprises	Loans for Cemetery Purposes	Temporary Loans		Warrants or Orders
					Revenue	Other	
Brookline	$1,685,380.00	$1,538,280.00	$147,100.00	–	–	–	–
Watertown	1,979,000.00	1,579,000.00	100,000.00	–	$300,000.00	–	–
Arlington	1,121,000.00	870,500.00	100,500.00	–	150,000.00	–	–
Framingham	2,075,300.00	1,273,300.00	502,000.00	–	300,000.00	–	–
Methuen	1,281,860.00	950,900.00	180,960.00	–	150,000.00	–	–
Weymouth	434,500.00	349,000.00	85,500.00	–	–	–	–
Winthrop	948,300.00	654,300.00	122,000.00	$2,000.00	170,000.00	–	–
Wakefield	1,529,350.00	1,020,850.00	358,500.00	–	150,000.00	–	–
Southbridge	380,320.00	320,320.00	–	–	60,000.00	–	–
West Springfield	2,239,000.00	1,648,000.00	391,000.00	–	200,000.00	–	–
Belmont	1,171,000.00	1,014,500.00	156,500.00	–	–	–	–
Greenfield	720,750.00	514,000.00	206,750.00	–	–	–	–
Milford	346,500.00	256,500.00	–	–	90,000.00	–	–
Clinton	369,000.00	253,000.00	86,000.00	5,000.00	25,000.00	–	–
Norwood	852,750.00	676,450.00	101,300.00	–	75,000.00	–	–
Dedham	375,150.00	375,150.00	–	–	–	–	–
Adams	535,000.00	535,000.00	–	–	–	–	–
Webster	127,487.00	87,487.00	5,000.00	–	35,000.00	–	–
Braintree	182,000.00	127,000.00	50,000.00	–	–	[1] $5,000.00	–
Plymouth	617,752.44	592,700.00	22,599.94	–	–	–	$2,452.50
Natick	685,318.89	359,265.00	120,300.00	–	205,753.89	–	–
Milton	585,000.00	455,000.00	130,000.00	–	–	–	–
Saugus	383,500.00	156,500.00	47,000.00	–	150,000.00	30,000.00	–
Danvers	375,300.00	47,000.00	328,300.00	–	–	–	–
Easthampton	135,500.00	135,500.00	–	–	–	–	–
Winchester	914,500.00	635,500.00	59,000.00	20,000.00	200,000.00	–	–
Amesbury	510,000.00	223,000.00	117,000.00	–	170,000.00	–	–
Palmer	302,000.00	302,000.00	–	–	–	–	–
Fairhaven	382,765.00	332,765.00	–	–	50,000.00	–	–
Andover	754,000.00	653,000.00	101,000.00	–	–	–	–
Northbridge	347,291.40	346,000.00	–	–	–	–	1,291.40
North Attleborough	292,000.00	252,000.00	–	–	40,000.00	–	–
Athol	615,200.00	368,200.00	247,000.00	–	–	–	–
Bridgewater	100,750.00	80,750.00	–	–	20,000.00	–	–
Middleborough	117,800.00	13,300.00	54,500.00	–	50,000.00	–	–
Stoneham	365,000.00	229,000.00	51,000.00	–	85,000.00	–	–
Wellesley	964,500.00	847,500.00	117,000.00	–	–	–	–

Dartmouth	649,750.00	280,250.00	269,500.00	–	100,000.00	–	–
Needham	885,000.00	565,000.00	120,000.00	–	200,000.00	–	–
Swampscott	925,750.00	480,350.00	274,400.00	–	75,000.00	96,000.00	–
Ludlow	110,500.00	85,500.00	–	–	25,000.00	–	–
Reading	553,800.00	238,500.00	190,300.00	–	125,000.00	–	–
Ware	196,100.00	196,100.00	–	–	–	–	–
Marblehead	372,000.00	75,000.00	174,000.00	–	50,000.00	73,000.00	–
Hudson	503,800.00	332,900.00	170,900.00	–	–	–	–
Montague	205,000.00	174,000.00	31,000.00	–	–	–	–
Rockland	90,000.00	31,000.00	9,000.00	–	50,000.00	–	–
Maynard	95,000.00	95,000.00	–	–	–	–	–
Stoughton	284,000.00	159,000.00	–	–	125,000.00	–	–
Whitman	135,000.00	30,000.00	15,000.00	–	90,000.00	–	–
Lexington	901,450.00	611,500.00	107,950.00	7,000.00	175,000.00	–	–
Concord	661,000.00	208,000.00	388,000.00	–	65,000.00	–	–
Franklin	549,000.00	361,000.00	148,000.00	–	40,000.00	–	–
Grafton	171,413.33	98,080.00	–	–	25,000.00	[2]48,333.33	–
North Andover	311,000.00	233,000.00	78,000.00	–	–	–	–
South Hadley	140,500.00	118,500.00	22,000.00	–	–	–	–
Mansfield	360,500.00	128,500.00	232,000.00	–	–	–	–
Chelmsford	136,062.00	136,062.00	–	–	–	–	–
Spencer	70,450.00	29,950.00	10,500.00	–	30,000.00	–	–
Walpole	387,500.00	210,500.00	127,000.00	–	50,000.00	–	–
Millbury	107,500.00	87,500.00	–	–	20,000.00	–	–
Great Barrington	156,500.00	156,500.00	–	–	–	–	–
Dracut	162,000.00	75,000.00	–	–	87,000.00	–	–
Westborough	145,800.00	70,800.00	25,000.00	–	50,000.00	–	–
Agawam	569,500.00	397,000.00	97,500.00	–	75,000.00	–	–
Winchendon	104,500.00	67,500.00	7,000.00	–	30,000.00	–	–
Uxbridge	138,150.00	61,150.00	57,000.00	–	20,000.00	–	–
Hingham	135,000.00	135,000.00	–	–	–	–	–
Ipswich	318,700.00	113,700.00	113,000.00	–	50,000.00	42,000.00	–
Amherst	120,000.00	120,000.00	–	–	–	–	–
Canton	112,000.00	55,000.00	11,000.00	–	30,000.00	[2]16,000.00	–
Abington	158,168.76	28,900.00	74,500.00	–	52,000.00	–	2,768.76
Shrewsbury	425,750.00	227,450.00	88,300.00	–	110,000.00	–	–
Barnstable	182,000.00	182,000.00	–	–	–	–	–
Randolph	100,500.00	44,400.00	16,100.00	–	40,000.00	–	–
Wareham	87,050.00	87,050.00	–	–	–	–	–
Easton	–	–	–	–	–	–	–
Orange	99,200.00	36,000.00	–	–	60,000.00	3,200.00	–
Monson	174,000.00	174,000.00	–	–	–	–	–
79 Towns	**$38,792,718.82**	**$27,069,159.00**	**$6,844,759.94**	**$34,000.00**	**$4,524,753.89**	**$313,533.33**	**$6,512.66**

[1] In anticipation of highway reimbursements from county.

[2] In anticipation of highway reimbursements from State and county.

TABLE III. — *Relation of Indebtedness to Valuation — 1924.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1924, together with the supplemental assessment of December, 1924, exclusive of the non-resident bank stock as reported to the Tax Commissioner.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans, such as are found in Braintree, Grafton, and Canton (see foot-notes on page 127), and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

	Towns. (Population over 5,000)	Population of 1925	Percentage of Net Debt of Valuation	Valuation of 1924	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1	Agawam	6,290	7.6	$6,541,645	$494,500.00	–	$494,500.00
2	Hudson	8,130	7.4	6,768,282	503,800.00	–	503,800.00
3	Wakefield	15,611	7.4	18,717,425	1,379,350.00	–	1,379,350.00
4	West Springfield	15,326	7.2	23,830,155	2,039,000.00	$311,446.14	1,727,553.86
5	Franklin	7,055	6.9	7,326,616	509,000.00	–	509,000.00
6	Monson	5,089	6.4	2,728,311	174,000.00	–	174,000.00
7	Framingham	21,078	6.1	26,724,754	1,775,300.00	138,301.31	1,636,998.69
8	Athol	9,602	5.6	10,157,780	615,200.00	44,001.02	571,198.98
9	Methuen	20,606	5.5	19,048,330	1,131,860.00	79,230.68	1,052,629.32
10	Lexington	7,785	5.3	13,637,627	726,450.00	–	726,450.00
11	Shrewsbury	5,819	5.3	5,940,085	315,750.00	–	315,750.00
12	Dartmouth	9,026	5.2	10,499,975	549,750.00	–	549,750.00
13	Needham	8,977	4.9	14,062,875	685,000.00	–	685,000.00
14	Belmont	15,256	4.7	23,097,841	1,171,000.00	93,439.01	1,077,560.99
15	Watertown	25,480	4.6	36,212,668	1,679,000.00	–	1,679,000.00
16	Concord	7,056	4.3	7,912,576	596,000.00	255,612.07	340,387.93
17	Andover	10,291	4.2	16,830,567	754,000.00	46,884.05	707,115.95
18	Mansfield	6,590	4.2	6,920,825	360,500.00	70,833.16	289,666.84
19	Swampscott	8,953	3.9	18,647,871	850,750.00	129,756.55	720,993.45
20	Wellesley	9,049	3.9	25,014,225	964,500.00	–	964,500.00
21	Northbridge	10,051	3.8	9,043,912	346,000.00	–	346,000.00
22	Adams	13,525	3.7	14,489,115	535,000.00	–	535,000.00
23	Winthrop	16,158	3.6	21,458,750	778,300.00	–	778,300.00
24	Norwood	14,151	3.5	21,934,490	777,750.00	–	777,750.00
25	Reading	8,693	3.4	12,535,348	428,800.00	–	428,800.00
26	Greenfield	15,246	3.4	21,130,634	720,750.00	–	720,750.00
27	Natick	12,871	3.4	10,636,575	479,565.00	120,789.11	358,775.89
28	Walpole	6,508	3.3	10,178,139	337,500.00	–	337,500.00
29	North Andover	6,839	3.3	8,340,902	311,000.00	35,429.98	275,570.02
30	Ipswich	6,055	3.2	7,345,195	268,700.00	30,000.00	238,700.00
31	Amesbury	11,229	3.2	10,675,649	340,000.00	–	340,000.00
32	Stoneham	9,084	3.1	9,045,850	280,000.00	–	280,000.00
33	Fairhaven	10,827	3.0	11,064,620	332,765.00	–	332,765.00
34	Danvers	11,798	3.0	10,268,000	375,300.00	70,154.47	305,145.53
35	Winchester	11,565	2.9	24,947,025	714,500.00	–	714,500.00
36	Plymouth	13,176	2.7	22,994,800	615,299.94	–	615,299.94
37	North Attleborough	9,790	2.7	9,422,080	252,000.00	–	252,000.00
38	Palmer	11,044	2.5	11,888,185	302,000.00	–	302,000.00
39	Ware	8,629	2.5	7,969,910	196,100.00	–	196,100.00
40	Southbridge	15,489	2.3	11,901,035	320,320.00	42,535.66	277,784.34
41	Arlington	24,943	2.3	37,593,787	971,000.00	100,991.46	870,008.54
42	Milton	12,861	2.3	25,429,080	585,000.00	–	585,000.00
43	Saugus	12,743	2.3	10,214,444	233,500.00	–	233,500.00
44	Stoughton	7,857	2.3	7,049,969	159,000.00	–	159,000.00
45	South Hadley	6,609	2.2	6,469,342	140,500.00	–	140,500.00
46	Abington	5,882	2.1	4,811,498	103,400.00	–	103,400.00
47	Dracut	6,400	2.1	3,600,814	75,000.00	–	75,000.00
48	Montague	7,973	2.1	9,929,620	205,000.00	–	205,000.00
49	Weymouth	17,253	2.0	21,162,530	434,500.00	9,427.61	425,072.39
50	Dedham	13,918	2.0	18,798,550	375,150.00	–	375,150.00
51	Marblehead	8,214	2.0	16,192,891	322,000.00	–	322,000.00
52	Grafton	6,973	1.9	5,135,928	98,080.00	–	98,080.00
53	Chelmsford	6,573	1.9	7,149,100	136,062.00	–	136,062.00
54	Great Barrington	6,405	1.8	8,574,052	156,500.00	–	156,500.00
55	Milford	14,781	1.8	14,058,775	256,500.00	–	256,500.00
56	Uxbridge	6,172	1.8	6,494,630	118,150.00	–	118,150.00
57	Millbury	6,441	1.7	5,016,453	87,500.00	–	87,500.00
58	Maynard	7,857	1.6	5,985,062	95,000.00	–	95,000.00
59	Bridgewater	9,468	1.5	5,268,831	80,750.00	–	80,750.00
60	Amherst	5,972	1.4	8,312,294	120,000.00	–	120,000.00
61	Winchendon	6,173	1.4	5,361,780	74,500.00	–	74,500.00
62	Barnstable	5,774	1.4	13,206,840	182,000.00	–	182,000.00
63	Brookline	42,681	1.3	127,522,900	1,685,380.00	–	1,685,380.00
64	Hingham	6,158	1.3	10,798,813	135,000.00	–	135,000.00
65	Randolph	5,644	1.2	4,219,350	60,500.00	10,000.00	50,500.00
66	Braintree	13,193	1.2	15,290,000	177,000.00	–	177,000.00
67	Easthampton	11,587	1.0	13,748,656	135,500.00	–	135,500.00
68	Westborough	6,348	1.0	4,022,625	95,800.00	56,382.31	39,417.69

TABLE III. — *Relation of Indebtedness to Valuation — 1924* — Concluded.

Towns. (Population over 5,000)	Population of 1925	Percentage of Net Debt of Valuation	Valuation of 1924	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
69 Spencer	6,523	1.0	$4,168,672	$40,450.00	–	$40,450.00
70 Ludlow	8,802	0.9	9,465,482	85,500.00	–	85,500.00
71 Wareham	5,594	0.9	10,053,750	87,050.00	–	87,050.00
72 Clinton	14,180	0.9	15,644,909	344,000.00	$210,932.38	133,067.62
73 Canton	5,896	0.8	7,825,220	66,000.00	–	66,000.00
74 Webster	13,389	0.8	11,205,211	92,487.00	–	92,487.00
75 Middleborough	9,136	0.8	8,293,120	67,800.00	–	67,800.00
76 Orange	5,141	0.7	5,396,740	39,200.00	–	39,200.00
77 Whitman	7,857	0.6	7,221,505	45,000.00	–	45,000.00
78 Rockland	7,966	0.5	7,712,648	40,000.00	–	40,000.00
79 Easton	5,333	–	5,040,780	–	–	–
79 Towns	**828,467**	–	**$1,081,337,298**	**$34,192,118.94**	**$1,856,146.97**	**$32,335,971.97**

TABLE IV. — *Debt Transactions for 1924 Classified by Character of Obligation.*

NOTE. — The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of Metropolitan assessments, or payments to counties on account of debt incurred for bridge purposes. For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 80 to 123, under the section "Municipal Indebtedness."

Refunding bonds for the current year were bonds issued for electric light and water purposes.

TOWNS. (Population over 5,000)	INCURRED					CANCELLED					
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Cemetery Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Brookline	$472,000.00	–	$1,200,000.00	–	–	$140,725.00	$21,700.00	–	$1,200,000.00	–	–
Watertown	633,000.00	$12,000.00	800,000.00	–	–	134,500.00	15,000.00	–	800,000.00	–	–
Arlington	218,000.00	35,500.00	500,000.00	–	–	81,500.00	107,000.00	–	450,000.00	–	–
Framingham	170,500.00	47,000.00	550,000.00	$10,000.00	–	84,000.00	17,000.00	–	475,000.00	$27,000.00	–
Methuen	427,500.00	27,760.00	600,000.00	–	–	59,800.00	125,500.00	–	614,000.00	–	–
Weymouth	–	20,000.00	300,000.00	–	–	44,000.00	7,500.00	–	500,000.00	–	–
Winthrop	310,000.00	–	530,000.00	–	–	35,700.00	11,000.00	$1,000.00	530,000.00	–	–
Wakefield	187,350.00	60,000.00	500,000.00	–	–	58,700.00	40,200.00	–	500,000.00	–	–
Southbridge	32,000.00	–	310,000.00	–	–	26,410.00	–	–	250,000.00	–	–
West Springfield	956,000.00	–	600,000.00	–	–	49,000.00	8,000.00	–	500,000.00	–	–
Belmont	193,000.00	50,000.00	230,000.00	–	–	80,000.00	9,000.00	–	230,000.00	–	–
Greenfield	–	140,000.00	360,000.00	–	–	52,000.00	15,000.00	–	360,000.00	–	–
Milford	–	–	390,000.00	700.00	–	31,500.00	–	–	380,000.00	700.00	–
Clinton	–	–	299,000.00	–	–	14,500.00	4,500.00	1,000.00	284,000.00	–	–
Norwood	91,100.00	–	350,000.00	–	–	87,159.00	33,800.00	–	390,000.00	–	–
Dedham	7,000.00	–	250,000.00	–	–	30,975.00	–	–	250,000.00	–	–
Adams	56,000.00	–	371,000.00	–	–	46,000.00	–	–	371,000.00	–	–
Webster	87,487.00	–	262,000.00	–	–	–	4,000.00	–	227,000.00	–	–
Braintree	–	50,000.00	175,000.00	5,000.00	–	19,250.00	–	–	250,000.00	–	–
Plymouth	517,000.00	–	155,000.00	–	$2,452.50	20,700.00	3,266.66	–	155,000.00	–	$1,492.50
Natick	7,000.00	–	375,000.00	–	–	28,100.00	14,800.00	–	425,000.00	–	–
Milton	85,000.00	50,000.00	345,000.00	–	–	34,500.00	10,000.00	–	345,000.00	–	–
Saugus	–	–	300,000.00	60,000.00	–	18,000.00	4,000.00	–	305,000.00	30,000.00	–
Danvers	60,000.00	100,000.00	140,000.00	–	–	48,000.00	5,700.00	–	140,000.00	–	–
Easthampton	–	–	150,000.00	–	–	24,000.00	2,000.00	–	150,000.00	–	–
Winchester	–	–	650,000.00	–	–	60,000.00	1,000.00	5,000.00	650,000.00	–	–
Amesbury	65,000.00	–	345,000.00	–	–	19,750.00	11,000.00	–	319,000.00	–	–
Palmer	29,000 00	–	250,000.00	–	–	22,000.00	–	–	250,000.00	–	–
Fairhaven	96,350.00	–	220,000.00	–	–	28,835.00	–	–	230,000.00	12,000.00	–
Andover	70,000.00	–	300,000.00	–	–	82,500.00	10,000.00	–	300,000.00	–	–
Northbridge	20,000.00	–	200,000.00	–	1,248.05	22,000.00	–	–	200,000.00	–	1,261.03
North Attleborough	–	–	230,000.00	–	–	32,000.00	2,000.00	–	240,000.00	–	–
Athol	45,000.00	30,000.00	185,000.00	–	–	92,500.00	11,000.00	–	185,000.00	–	–
Bridgewater	–	–	110,000.00	–	–	16,000.00	–	–	90,000.00	–	–
Middleborough	–	–	150,000.00	–	–	3,650.00	8,500.00	–	150,000.00	–	–
Stoneham	20,000.00	2,000.00	155,000.00	–	–	23,000.00	7,000.00	–	130,000.00	–	–
Wellesley	278,000.00	30,000.00	275,000.00	–	–	51,500.00	11,000.00	–	275,000.00	–	–
Dartmouth	55,250.00	60,000.00	200,000.00	–	–	36,375.00	10,000.00	–	130,000.00	–	–

Needham	–	–	400,000.00	–	–	34,900.00	9,000.00	–	450,000.00	–	–		
Swampscott	22,500.00	12,500.00	375,000.00	192,000.00	–	62,850.00	10,200.00	–	350,000.00	96,000.00	–		
Ludlow	–	–	250,000.00	–	–	6,500.00	–	–	250,000.00	–	–		
Reading	22,000.00	–	300,000.00	–	–	11,000.00	27,800.00	–	275,000.00	–	–		
Ware	2,000.00	–	160,000.00	–	–	17,850.00	300.00	–	160,000.00	–	–		
Marblehead	–	–	380,000.00	146,000.00	–	16,000.00	63,000.00	–	330,000.00	73,000.00	–		
Hudson	245,000.00	15,000.00	80,000.00	–	–	10,000.00	16,050.00	–	80,000.00	–	–		
Montague	72,000.00	31,000.00	144,000.00	–	–	8,000.00	–	–	144,000.00	–	–		
Rockland	–	–	190,000.00	20,000.00	–	5,000.00	2,000.00	–	220,000.00	20,000.00	–		
Maynard	12,000.00	–	30,000.00	–	–	13,000.00	–	–	30,000.00	–	–		
Stoughton	–	–	225,000.00	–	–	15,500.00	9,000.00	–	150,000.00	–	–		
Whitman	6,000.00	–	160,000.00	–	–	18,500.00	3,500.00	–	150,000.00	–	–		
Lexington	375,000.00	73,950.00	400,000.00	–	–	34,350.00	21,250.00	2,000.00	400,000.00	–	–		
Concord	–	18,000.00	235,000.00	–	–	22,000.00	9,000.00	–	235,000.00	–	–		
Franklin	253,000.00	10,000.00	188,000.00	20,000.00	–	13,000.00	10,000.00	–	188,000.00	20,000.00	–		
Grafton	15,000.00	–	125,000.00	48,333.33	–	10,270.00	–	–	140,000.00	39,000.00	–		
North Andover	50,000.00	15,000.00	190,000.00	–	–	21,000.00	4,000.00	–	190,000.00	–	–		
South Hadley	67,000.00	–	40,000.00	–	–	7,000.00	2,000.00	–	40,000.00	–	–		
Mansfield	78,000.00	–	105,000.00	–	–	10,000.00	19,500.00	–	205,000.00	–	–		
Chelmsford	11,300.00	–	63,000.00	–	–	29,086.00	–	–	63,000.00	–	–		
Spencer	–	–	100,000.00	1,075.29	–	10,300.00	–	–	80,000.00	1,075.29	–		
Walpole	14,500.00	3,000.00	275,000.00	–	–	41,919.08	9,000.00	–	275,000.00	–	–		
Millbury	39,000.00	–	120,000.00	–	–	15,500.00	–	–	120,000.00	–	–		
Great Barrington	–	–	120,000.00	–	–	33,200.00	–	–	120,000.00	–	–		
Dracut	–	–	142,000.00	–	–	17,500.00	–	–	145,000.00	–	–		
Westborough	7,500.00	–	90,000.00	–	–	8,650.00	–	–	80,000.00	–	–		
Agawam	130,000.00	–	113,000.00	–	–	27,500.00	6,500.00	–	123,000.00	–	–		
Winchendon	–	–	110,000.00	–	–	17,500.00	5,500.00	–	120,000.00	–	–		
Uxbridge	–	–	135,000.00	–	–	15,075.00	8,000.00	–	165,000.00	–	–		
Hingham	70,000.00	–	120,000.00	40,000.00	–	27,500.00	–	–	120,000.00	40,000.00	–		
Ipswich	4,000.00	37,000.00	150,000.00	84,000.00	–	13,000.00	176,050.00	–	141,400.00	42,000.00	–		
Amherst	28,000.00	–	50,000.00	–	–	11,200.00	–	–	50,000.00	–	–		
Canton	8,000.00	–	140,000.00	16,000.00	–	16,500.00	7,000.00	–	130,000.00	–	–		
Abington	–	–	209,000.00	–	2,452.69	6,200.00	5,500.00	–	212,000.00	–	1,639.29		
Shrewsbury	34,000.00	–	210,000.00	–	–	16,250.00	8,000.00	–	244,000.00	–	–		
Barnstable	157,000.00	–	200,000.00	140,000.00	–	39,000.00	–	–	200,000.00	140,000.00	–		
Randolph	7,000.00	6,100.00	90,000.00	–	–	10,200.00	–	–	90,000.00	–	–		
Wareham	–	–	25,000.00	–	–	21,050.00	–	–	25,000.00	–	–		
Easton	–	–	85,000.00	–	–	–	–	–	85,000.00	–	–		
Orange	–	–	180,000.00	3,200.00	–	11,600.00	–	–	180,000.00	–	–		
Monson	172,000.00	–	54,000.00	–	–	2,000.00	–	–	54,000.00	–	–		
79 Towns	**$7,090,337.00**	**$935,810.00**	**$20,070,000.00**	**$786,308.62**	**$6,153.24**	**$2,466,579.08**	**$962,616.66**	**$9,000.00**	**$20,039,400.00**	**$540,775.29**	**$4,392.82**		

TABLE V. — *Sinking and Loan Fund Payments to the State — 1924.*

TOWNS. (Population over 5,000)	METROPOLITAN			
	Totals	Sewer	Park	Water
Brookline	$33,274.64	$28,444.47	$4,830.17	–
Watertown	12,976.56	7,903.31	1,343.68	$3,729.57
Arlington	12,897.67	7,125.14	2,760.46	3,012.07
Weymouth	684.64	–	684.64	–
Winthrop	7,878.02	4,989.59	786.11	2,102.32
Wakefield	4,760.84	4,111.42	649.42	–
Belmont	8,618.81	4,770.05	1,910.84	1,937.92
Dedham	4,652.84	3,951.66	701.18	–
Braintree	537.07	–	537.07	–
Milton	8,255.05	5,759.73	977.08	1,518.24
Saugus	368.42	–	368.42	–
Winchester	7,786.64	6,725.97	1,060.67	–
Stoneham	3,943.93	2,135.55	623.15	1,185.23
Wellesley	5,777.69	4,939.57	838.12	–
Needham	502.81	–	502.81	–
Swampscott	2,290.49	–	708.16	1,582.33
Reading	2,734.30	2,734.30	–	–
Lexington	3,183.17	2,095.63	–	1,087.54
Hingham	398.91	–	398.91	–
Canton	335.04	–	335.04	–
Totals	**$121,857.54**	**$85,686.39**	**$20,015.93**	**$16,155.22**

The following towns over 5,000 population made no sinking and loan fund payments in 1924 to the State on account of Metropolitan sewer, park and water systems: —

Abington	Easthampton	Middleborough	Shrewsbury
Adams	Easton	Milford	Southbridge
Agawam	Fairhaven	Millbury	South Hadley
Amesbury	Framingham	Monson	Spencer
Amherst	Franklin	Montague	Stoughton
Andover	Grafton	Natick	Uxbridge
Athol	Great Barrington	North Andover	Walpole
Barnstable	Greenfield	North Attleborough	Ware
Bridgewater	Hudson	Northbridge	Wareham
Chelmsford	Ipswich	Norwood	Webster
Clinton	Ludlow	Orange	Westborough
Concord	Mansfield	Palmer	West Springfield
Danvers	Marblehead	Plymouth	Whitman
Dartmouth	Maynard	Randolph	Winchendon
Dracut	Methuen	Rockland	

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1924.*

TOWNS. (Population over 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Brookline	$195,699.64	$162,425.00	–	$33,274.64	83.0	–	17.0
Watertown	162,476.56	149,500.00	–	12,976.56	92.0	–	8.0
Arlington	115,302.67	96,500.00	$5,905.00	$12,897.67	83.7	5.1	11.2
Framingham	101,500.00	101,000.00	500.00	–	99.5	0.5	–
Methuen	88,790.53	85,300.00	3,490.53	–	96.1	3.9	–
Weymouth	47,184.64	46,500.00	–	684.64	98.5	–	1.5
Winthrop	55,578.02	47,700.00	–	7,878.02	85.8	–	14.2
Wakefield	103,660.84	98,900.00	–	4,760.84	95.4	–	4.6
Southbridge	26,410.00	26,410.00	–	–	100.0	–	–
West Springfield	64,275.00	57,000.00	7,275.00	–	88.7	11.3	–
Belmont	81,936.14	71,000.00	2,317.33	8,618.81	86.7	2.8	10.5
Greenfield	67,000.00	67,000.00	–	–	100.0	–	–
Milford	31,500.00	31,500.00	–	–	100.0	–	–
Clinton	18,500.00	[1]18,500.00	–	–	100.0	–	–
Norwood	120,959.00	120,959.00	–	–	100.0	–	–
Dedham	35,627.84	30,975.00	–	4,652.84	86.9	–	13.1
Adams	46,000.00	46,000.00	–	–	100.0	–	–
Webster	4,000.00	4,000.00	–	–	100.0	–	–
Braintree	19,787.07	19,250.00	–	537.07	97.3	–	2.7
Plymouth	23,966.66	23,966.66	–	–	100.0	–	–

[1] Serial loans amounting to $1,500 were paid from sinking funds.

TABLE VI.—*Method of Meeting Debt Requirements from Taxation—1924*—Concluded.

Towns. (Population over 5,000)	Totals	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	Percentages		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Natick	$46,900.00	$34,900.00	$12,000.00	–	74.4	25.6	–
Milton	52,755.05	44,500.00	–	$8,255.05	84.4	–	15.6
Saugus	22,368.42	22,000.00	–	368.42	98.4	–	1.6
Danvers	62,355.26	53,700.00	8,655.26	–	86.1	13.9	–
Easthampton	26,000.00	26,000.00	–	–	100.0	–	–
Winchester	73,786.64	66,000.00	–	7,786.64	89.4	–	10.6
Amesbury	30,750.00	30,750.00	–	–	100.0	–	–
Palmer	22,000.00	22,000.00	–	–	100.0	–	–
Fairhaven	28,835.00	28,835.00	–	–	100.0	–	–
Andover	93,500.00	92,500.00	1,000.00	–	98.9	1.1	–
Northbridge	22,000.00	22,000.00	–	–	100.0	–	–
North Attleborough	34,000.00	34,000.00	–	–	100.0	–	–
Athol	53,500.00	53,500.00	–	–	100.0	–	–
Bridgewater	16,000.00	16,000.00	–	–	100.0	–	–
Middleborough	12,150.00	12,150.00	–	–	100.0	–	–
Stoneham	33,943.93	30,000.00	–	3,943.93	88.4	–	11.6
Wellesley	68,277.69	62,500.00	–	5,777.69	91.5	–	8.5
Dartmouth	46,375.00	46,375.00	–	–	100.0	–	–
Needham	44,402.81	43,900.00	–	502.81	98.9	–	1.1
Swampscott	75,340.49	73,050.00	–	2,290.49	97.0	–	3.0
Ludlow	6,500.00	6,500.00	–	–	100.0	–	–
Reading	41,534.30	38,800.00	–	2,734.30	93.4	–	6.6
Ware	18,150.00	18,150.00	–	–	100.0	–	–
Marblehead	29,000.00	29,000.00	–	–	100.0	–	–
Hudson	26,050.00	26,050.00	–	–	100.0	–	–
Montague	8,000.00	8,000.00	–	–	100.0	–	–
Rockland	7,000.00	7,000.00	–	–	100.0	–	–
Maynard	13,000.00	13,000.00	–	–	100.0	–	–
Stoughton	24,500.00	24,500.00	–	–	100.0	–	–
Whitman	22,000.00	22,000.00	–	–	100.0	–	–
Lexington	60,783.17	57,600.00	–	3,183.17	94.8	–	5.2
Concord	40,720.00	31,000.00	9,720.00	–	76.1	23.9	–
Franklin	23,000.00	23,000.00	–	–	100.0	–	–
Grafton	10,270.00	10,270.00	–	–	100.0	–	–
North Andover	25,000.00	25,000.00	–	–	100.0	–	–
South Hadley	9,000.00	9,000.00	–	–	100.0	–	–
Mansfield	29,500.00	29,500.00	–	–	100.0	–	–
Chelmsford	29,086.00	29,086.00	–	–	100.0	–	–
Spencer	10,300.00	10,300.00	–	–	100.0	–	–
Walpole	50,919.08	50,919.08	–	–	100.0	–	–
Millbury	15,500.00	15,500.00	–	–	100.0	–	–
Great Barrington	33,200.00	33,200.00	–	–	100.0	–	–
Dracut	17,500.00	17,500.00	–	–	100.0	–	–
Westborough	13,050.00	8,650.00	4,400.00	–	66.3	33.7	–
Agawam	34,000.00	34,000.00	–	–	100.0	–	–
Winchendon	23,000.00	23,000.00	–	–	100.0	–	–
Uxbridge	23,075.00	23,075.00	–	–	100.0	–	–
Hingham	27,898.91	27,500.00	–	398.91	98.6	–	1.4
Ipswich	22,050.00	22,050.00	–	–	100.0	–	–
Amherst	11,920.00	[1]11,920.00	–	–	100.0	–	–
Canton	23,835.04	23,500.00	–	335.04	98.6	–	1.4
Abington	11,700.00	11,700.00	–	–	100.0	–	–
Shrewsbury	24,250.00	24,250.00	–	–	100.0	–	–
Barnstable	39,000.00	39,000.00	–	–	100.0	–	–
Randolph	10,200.00	10,200.00	–	–	100.0	–	–
Wareham	21,050.00	21,050.00	–	–	100.0	–	–
Easton	–	–	–	–	–	–	–
Orange	11,600.00	11,600.00	–	–	100.0	–	–
Monson	2,000.00	2,000.00	–	–	100.0	–	–
79 Towns	**$3,124,536.40**	**$2,947,415.74**	**$55,263.12**	**$121,857.54**	**94.3**	**1.8**	**3.9**

[1] Includes $720 paid Hampden County on account of Connecticut River bridge.

DIVISION C

CASH BALANCES

TABLE VII. — *Cash Balances.*

TOWNS. (Population over 5,000)	CASH AT BEGINNING OF 1924						CASH AT END OF 1924					
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Brookline	$218,042.76	$212,615.19	–	$4,813.51	$614.06	–	$305,795.94	$300,979.37	–	$3,404.17	$1,412.40	–
Watertown	235,872.24	235,851.42	–	20.82	–	–	611,390.38	611,346.82	–	43.56	–	–
Arlington	94,530.21	89,105.66	$20.95	–	–	$5,403.60	150,186.23	145,979.28	$10.95	–	–	$4,196.00
Framingham	206,293.10	197,883.10	295.51	7,652.76	93.90	367.83	255,183.30	242,941.61	449.50	11,584.66	207.53	–
Methuen	134,984.95	127,867.48	117.47	–	7,000.00	–	187,315.55	183,394.36	3,921.19	–	–	–
Weymouth	283,498.17	283,067.00	–	–	335.79	95.38	48,004.05	47,652.80	–	–	275.87	75.38
Winthrop	84,469.49	84,325.79	–	–	–	143.70	245,792.16	245,648.46	–	–	–	143.70
Wakefield	302,959.33	296,919.83	–	–	425.00	5,614.50	199,342.03	192,882.89	–	–	425.00	6,034.14
Southbridge	19,811.52	19,661.52	–	–	47.29	102.71	54,951.53	54,381.30	–	290.00	7.69	272.54
West Springfield	192,758.77	191,773.33	37.54	–	947.90	–	323,384.82	320,232.11	2,046.14	–	1,106.57	–
Belmont	138,949.71	137,035.82	983.89	150.00	–	780.00	114,630.34	113,127.35	902.99	–	–	600.00
Greenfield	205,842.21	204,815.83	–	–	1,026.38	–	103,235.21	101,857.73	–	–	1,377.48	–
Milford	41,913.72	41,913.72	–	–	–	–	35,860.08	35,860.08	–	–	–	–
Clinton	55,362.73	52,924.64	–	38.09	–	2,400.00	79,658.92	78,843.48	–	10.44	–	805.00
Norwood	116,382.99	114,323.15	–	600.00	–	1,459.84	86,944.66	83,235.33	–	1,750.00	–	1,959.33
Dedham	127,351.23	124,760.66	–	–	1,600.62	989.95	121,459.62	118,921.70	–	–	1,543.71	994.21
Adams	114,055.36	113,812.40	–	–	242.96	–	35,172.28	34,800.09	–	–	372.19	–
Webster	22,346.59	21,292.58	–	–	1,054.01	–	59,285.44	59,045.21	–	–	240.23	–
Braintree	133,231.02	132,647.41	–	–	583.61	–	81,792.93	80,963.85	–	–	829.08	–
Plymouth	60,928.47	60,928.47	–	–	–	–	319,711.16	319,711.16	–	–	–	–
Natick	154,863.13	154,359.30	177.57	–	166.26	160.00	169,106.45	167,543.16	177.57	–	1,115.72	270.00
Milton	183,630.85	168,097.24	–	–	14,495.45	1,038.16	78,299.34	63,153.27	–	–	14,182.96	963.11
Saugus	19,152.24	19,152.24	–	–	–	–	27,765.90	27,765.90	–	–	–	–
Danvers	75,113.04	75,021.68	–	–	91.36	–	138,617.99	138,597.06	–	–	20.93	–
Easthampton	244,463.34	244,157.69	–	305.65	–	–	94,747.87	94,641.37	–	106.50	–	–
Winchester	452,750.99	450,052.75	–	–	2,698.24	–	158,516.69	155,864.05	–	–	2,652.64	–
Amesbury	14,432.56	14,432.56	–	–	–	–	19,891.18	19,536.48	–	–	354.70	–
Palmer	66,137.37	66,137.37	–	–	–	–	130,137.82	130,137.82	–	–	–	–
Fairhaven	17,906.97	14,747.80	–	–	92.61	3,066.56	8,854.76	7,667.49	–	–	–	1,187.27
Andover	241,838.60	240,540.04	–	–	1,298.56	–	112,772.18	110,172.90	–	–	2,599.28	–
Northbridge	13,630.42	13,630.42	–	–	–	–	46,098.69	46,098.69	–	–	–	–
North Attleborough	28,871.02	27,412.37	–	–	32.64	1,426.01	38,987.34	37,456.51	–	–	32.64	1,498.19
Athol	71,902.90	71,837.66	–	–	–	65.24	66,785.55	66,720.31	–	–	–	65.24
Bridgewater	19,332.58	19,258.91	–	–	21.15	52.52	39,483.20	39,405.19	–	4.25	21.24	52.52
Middleborough	21,587.54	21,457.20	–	–	83.34	47.00	25,308.77	24,615.80	–	–	174.97	518.00
Stoneham	166,559.68	166,559.68	–	–	–	–	31,601.53	31,601.53	–	–	–	–
Wellesley	175,349.02	175,349.02	–	–	–	–	77,269.17	77,269.17	–	–	–	–

Dartmouth	38,611.81	38,611.81	–	–	–	–	75,351.61	75,351.61	–	–	–	–
Needham	288,616.17	288,047.05	–	–	569.12	–	57,806.78	57,233.08	–	–	573.70	–
Swampscott	93,926.53	93,524.53	402.00	–	–	–	96,775.52	96,373.52	402.00	–	–	–
Ludlow	9,401.65	9,401.65	–	–	–	–	17,979.10	16,480.10	–	–	–	1,499.00
Reading	32,941.47	30,781.90	–	–	–	2,159.57	60,227.67	57,504.39	–	–	–	2,723.28
Ware	118,353.94	118,273.30	–	–	–	80.64	17,263.49	17,178.79	–	–	4.51	80.19
Marblehead	137,788.80	130,885.11	–	2,671.28	4,232.41	–	109,807.18	101,649.93	–	2,899.49	5,257.76	–
Hudson	98,192.91	98,191.36	–	–	1.55	–	155,967.89	155,926.34	–	–	41.55	–
Montague	124.03	124.03	–	–	–	–	4,612.44	4,612.44	–	–	–	–
Rockland	63,679.82	63,679.82	–	–	–	–	39,533.62	39,533.62	–	–	–	–
Maynard	80,912.03	80,862.03	–	50.00	–	–	118,649.14	118,349.14	–	300.00	–	–
Stoughton	25,467.50	25,391.92	–	–	75.58	–	100,844.48	100,710.09	–	–	134.39	–
Whitman	47,418.12	47,058.12	–	–	360.00	–	57,341.95	57,341.95	–	–	–	–
Lexington	113,553.42	113,401.45	–	125.50	–	26.47	431,387.31	430,925.50	–	372.00	46.37	43.44
Concord	47,422.31	44,335.50	–	232.50	2,854.31	–	50,020.85	47,591.71	–	302.50	2,126.64	–
Franklin	36,295.38	36,295.38	–	–	–	–	152,089.28	152,089.28	–	–	–	–
Grafton	72,848.16	71,174.19	179.23	718.32	576.42	200.00	69,174.03	67,489.09	179.23	354.72	951.49	199.50
North Andover	80,663.78	80,663.78	–	–	–	–	28,723.73	28,723.73	–	–	–	–
South Hadley	26,040.07	25,569.46	–	–	470.61	–	47,804.58	47,247.35	–	–	557.23	–
Mansfield	56,863.36	56,193.36	–	–	–	670.00	10,647.55	9,655.55	–	–	–	992.00
Chelmsford	90,036.59	90,036.59	–	–	–	–	52,004.12	52,004.12	–	–	–	–
Spencer	12,115.42	10,914.69	–	–	1,200.73	–	33,040.77	32,028.52	–	–	1,012.25	–
Walpole	72,517.09	72,054.55	–	256.81	–	205.73	47,249.64	46,688.51	–	334.12	8.25	218.76
Millbury	14,966.29	14,966.29	–	–	–	–	30,013.07	30,013.07	–	–	–	–
Great Barrington	37,992.22	37,990.09	–	2.13	–	–	32,113.01	32,110.88	–	2.13	–	–
Dracut	41,027.64	40,561.91	–	257.40	208.33	–	29,068.66	28,478.96	–	278.39	311.31	–
Westborough	24,309.77	24,134.92	–	–	174.85	–	34,797.70	34,650.60	–	–	147.10	–
Agawam	3,946.51	2,040.10	–	–	1,906.41	–	12,511.40	10,575.34	–	–	1,936.06	–
Winchendon	51,544.50	51,544.50	–	–	–	–	24,572.95	24,572.95	–	–	–	–
Uxbridge	62,326.66	61,103.42	–	64.08	1,159.16	–	15,236.23	14,148.68	–	39.08	1,048.47	–
Hingham	48,791.17	47,938.83	–	–	199.49	652.85	79,386.76	78,204.17	–	–	148.74	1,033.85
Ipswich	31,630.59	28,108.64	3,148.26	373.69	–	–	42,019.14	35,748.64	6,270.50	–	–	–
Amherst	33,973.43	32,260.29	–	712.23	1,000.91	–	59,081.27	57,466.42	–	853.03	761.82	–
Canton	32,102.46	32,102.46	–	–	–	–	48,078.25	48,078.25	–	–	–	–
Abington	11,036.14	10,971.14	–	–	65.00	–	4,300.14	4,271.13	–	–	29.01	–
Shrewsbury	102,771.37	102,298.36	–	208.63	264.38	–	53,687.08	53,411.78	–	208.63	66.67	–
Barnstable	23,410.28	23,410.28	–	–	–	–	29,378.05	29,378.05	–	–	–	–
Randolph	16,439.26	16,402.37	36.89	–	–	–	25,784.47	25,784.47	–	–	–	–
Wareham	76,103.84	76,103.84	–	–	–	–	61,704.20	61,260.87	–	443.33	–	–
Easton	6,827.91	6,827.91	–	–	–	–	23,974.35	23,974.35	–	–	–	–
Orange	24,114.19	24,114.19	–	–	–	–	23,691.42	23,691.42	–	–	–	–
Monson	6,016.29	6,016.29	–	–	–	–	134,271.72	134,271.72	–	–	–	–
79 Towns	**$7,050,227.70**	**$6,950,096.34**	**$5,399.31**	**$19,253.40**	**$48,270.39**	**$27,208.26**	**$7,281,313.66**	**$7,172,831.79**	**$14,360.07**	**$23,581.00**	**$44,116.15**	**$26,424.65**

Part III

Towns Under 5,000 Population

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS FOR THE FISCAL YEAR ENDING DECEMBER 31, 1924

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Tewksbury POPULATION 4,985	Foxborough POPULATION 4,934	Auburn POPULATION 4,927	Billerica POPULATION 4,913
REVENUE.	**$114,870.17**	**$127,670.71**	**$129,003.83**	**$292,162.31**
General	**106,595.45**	**120,188.55**	**120,070.09**	**246,243.40**
Taxes	*97,610.11*	*119,287.27*	*116,468.24*	*241,859.51*
Property, poll, and income	91,440.83	112,180.68	111,021.51	218,887.30
Corporation, bank, etc.	6,169.28	7,106.59	5,446.73	22,972.21
Licenses and permits	*169.00*	*141.50*	*53.00*	*361.50*
Fines and forfeits	*220.00*	*45.00*	*108.10*	*778.71*
Grants and gifts	*8,596.34*	*714.78*	*3,440.75*	*3,243.68*
For expenses	8,596.34	714.78	3,440.75	3,243.68
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**8,274.72**	**7,482.16**	**8,933.74**	**45,918.91**
Special assessments	*639.27*	*261.20*	–	*493.37*
To meet expenses	639.27	261.20	–	493.37
To meet outlays	–	–	–	–
Privileges	–	–	–	*25.00*
Departmental	*6,163.91*	*4,607.40*	*5,841.69*	*12,581.42*
General government	886.75	1.95	144.50	203.70
Protection of persons and property	1,518.21	62.23	136.54	77.35
Health and sanitation	–	81.79	5.00	430.90
Highways	70.00	247.52	338.52	20.28
Charities	2,358.33	586.58	2,658.98	7,079.67
Soldiers' benefits	144.00	761.00	358.00	234.00
Schools	–	833.90	–	2,074.97
Libraries	–	117.07	14.45	–
Recreation	–	–	–	–
Unclassified	1,186.62	1,915.36	2,185.70	2,460.55
Public service enterprises	–	–	–	*23,106.59*
Electric light	–	–	–	–
Water	–	–	–	23,066.99
All other	–	–	–	39.60
Cemeteries	–	–	*996.58*	*1,287.02*
Interest	*1,471.54*	*2,613.56*	*2,095.47*	*8,425.51*
On sinking funds	–	–	–	3,139.08
On trust and investment funds	38.25	606.88	166.13	1,014.30
All other	1,433.29	2,006.68	1,929.34	4,272.13
NON-REVENUE.	**$136,705.56**	**$194,786.22**	**$94,185.61**	**$117,985.53**
Offsets to outlays	**8,000.00**	**18,580.52**	–	**13,276.92**
Departmental	*8,000.00*	*18,580.52*	–	*11,025.00*
Public service enterprises	–	–	–	*2,251.92*
Cemeteries	–	–	–	–
Municipal indebtedness	**117,000.00**	**162,000.00**	**82,650.00**	**72,011.00**
Loans, general purposes	*32,000.00*	*42,000.00*	*12,650.00*	*12,000.00*
Loans, public service enterprises	–	–	–	*10,000.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*85,000.00*	*120,000.00*	*70,000.00*	*50,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	*11.00*
Transfers	**1,935.27**	**105.92**	**299.56**	**4,741.60**
From sinking funds	–	–	–	–
All other	*1,935.27*	*105.92*	*299.56*	*4,741.60*
Refunds	**62.02**	**1,287.74**	**1,193.23**	**175.96**
Agency, trust, and investment	**9,708.27**	**12,812.04**	**10,042.82**	**27,780.05**
Taxes and licenses for State	*5,200.00*	*6,400.00*	*5,103.70*	*12,900.00*
Taxes for county	*4,138.04*	*6,183.37*	*4,145.00*	*10,265.53*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*370.23*	*228.67*	*794.12*	*4,614.52*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$122,870.17	$146,251.23	$129,003.83	$305,439.23
Premiums	–	–	–	11.00
Municipal indebtedness	117,000.00	162,000.00	82,650.00	72,000.00
Transfers and refunds	1,997.29	1,393.66	1,492.79	4,917.56
Agency, trust, and investment	9,708.27	12,812.04	10,042.82	27,780.05
Total receipts	**$251,575.73**	**$322,456.93**	**$223,189.44**	**$410,147.84**
Balance on hand, including funds	*9,879.47*	*22,835.53*	*15,817.67*	*77,768.67*
GRAND TOTAL	**$261,455.20**	**$345,292.46**	**$239,007.11**	**$487,916.51**

Graded According to Population of 1925.

PAYMENTS.	Tewksbury Population 4,985	Foxborough Population 4,934	Auburn Population 4,927	Billerica Population 4,913
Maintenance	**$87,867.09**	**$97,574.44**	**$114,852.64**	**$209,307.12**
Departmental	*87,784.59*	*97,574.44*	*112,798.70*	*188,780.60*
General government	10,680.94	6,188.34	7,392.70	13,037.20
Protection of persons and property	7,420.86	14,156.19	4,189.17	28,134.05
Health and sanitation	1,841.75	2,915.01	3,813.81	7,618.41
Highways	19,024.10	18,497.58	18,854.49	44,237.75
Charities	3,363.50	4,237.27	4,613.42	11,662.24
Soldiers' benefits	96.00	737.00	396.00	2,062.16
Schools	43,235.33	47,273.19	70,668.90	78,005.33
Libraries	1,242.49	1,901.57	1,605.28	545.50
Recreation	144.96	235.76	–	1,195.46
Pensions	–	–	–	–
Unclassified	734.66	1,432.53	1,264.93	2,282.50
Public service enterprises	*25.00*	–	–	*16,977.76*
Electric light	–	–	–	–
Water	–	–	–	16,977.76
All other	25.00	–	–	–
Cemeteries	*57.50*	–	*2,053.94*	*3,548.76*
Administration of trust funds	–	–	–	–
Interest	**2,610.00**	**3,219.18**	**5,132.50**	**15,032.57**
Loans, general purposes	*2,610.00*	*3,219.18*	*5,116.75*	*6,918.12*
Loans, public service enterprises	–	–	–	*8,114.45*
Loans, cemeteries	–	–	*15.75*	–
Outlays	**45,761.94**	**70,045.21**	**27,309.77**	**42,672.50**
Departmental	*45,761.94*	*70,045.21*	*27,309.77*	*30,011.95*
General government	–	–	–	–
Protection of persons and property	6,285.07	17,748.39	12,148.24	–
Health and sanitation	–	–	–	200.00
Highways	15,775.93	33,584.95	6,556.58	29,311.59
Charities	–	–	–	–
Schools	23,700.94	18,711.87	8,604.95	500.36
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	*12,141.55*
Electric light	–	–	–	–
Water	–	–	–	12,141.55
All other	–	–	–	–
Cemeteries	–	–	–	*519.00*
Municipal indebtedness	**75,000.00**	**124,000.00**	**79,100.00**	**123,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	*5,000.00*	*4,000.00*	*4,100.00*	*23,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*70,000.00*	*120,000.00*	*75,000.00*	*100,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**1,935.27**	**105.92**	**299.56**	**4,741.60**
To sinking funds from revenue	–	–	–	*1,800.00*
All other	*1,935.27*	*105.92*	*299.56*	*2,941.60*
Refunds	**62.02**	**1,287.74**	**1,193.23**	**175.96**
Agency, trust, and investment	**9,708.27**	**13,383.34**	**10,021.28**	**32,782.81**
Taxes and licenses for State	*5,200.00*	*6,400.00*	*5,103.70*	*12,900.00*
Taxes for county	*4,138.04*	*6,183.37*	*4,145.00*	*10,265.53*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*370.23*	*799.97*	*772.58*	*9,617.28*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$90,477.09	$100,793.62	$119,985.14	$224,339.69
Permanent debt (except from sinking funds)	5,000.00	4,000.00	4,100.00	23,500.00
Sinking fund requirements from revenue	–	–	–	1,800.00
Outlays	45,761.94	70,045.21	27,309.77	42,672.50
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	70,000.00	120,000.00	75,000.00	100,000.00
Transfers (except to sinking funds) and refunds	1,997.29	1,393.66	1,492.79	3,117.56
Agency, trust, and investment	9,708.27	13,383.34	10,021.28	32,782.81
Total payments	**$222,944.59**	**$309,615.83**	**$237,908.98**	**$428,212.56**
Balance on hand, including funds	*38,510.61*	*35,676.63*	*1,098.13*	*59,703.95*
GRAND TOTAL	**$261,455.20**	**$345,292.46**	**$239,007.11**	**$487,916.51**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Somerset POPULATION 4,818	Blackstone POPULATION 4,802	Falmouth POPULATION 4,694	Dudley POPULATION 4,594
REVENUE.	**$132,059.82**	**$92,276.97**	**$403,036.64**	**$189,912.52**
General	**125,196.67**	**84,844.11**	**339,087.44**	**167,038.11**
Taxes	*122,130.65*	*78,008.31*	*332,451.17*	*164,320.39*
Property, poll, and income	116,562.66	76,607.03	327,912.60	138,494.95
Corporation, bank, etc.	5,567.99	1,401.28	4,538.57	25,825.44
Licenses and permits	*428.00*	*854.50*	*572.12*	*119.50*
Fines and forfeits	*216.90*	*666.39*	*2,293.00*	*885.70*
Grants and gifts	*2,421.12*	*5,314.91*	*2,863.27*	*1,712.52*
For expenses	2,421.12	5,314.91	2,863.27	1,712.52
For outlays	–	–	–	–
All other	–	–	*907.88*	–
Commercial	**6,863.15**	**7,432.86**	**63,949.20**	**22,874.41**
Special assessments	–	–	*101.84*	*2,015.60*
To meet expenses	–	–	–	2,015.60
To meet outlays	–	–	101.84	–
Privileges	–	–	–	–
Departmental	*5,251.44*	*7,344.50*	*9,618.45*	*4,853.52*
General government	537.97	–	529.91	–
Protection of persons and property	41.32	18.28	1,064.13	79.19
Health and sanitation	–	–	1,532.69	–
Highways	56.21	10.00	487.73	63.80
Charities	1,219.85	770.06	903.66	2,115.12
Soldiers' benefits	915.00	240.00	438.00	166.50
Schools	588.62	3,755.57	1,302.05	303.38
Libraries	58.46	–	92.98	29.60
Recreation	–	–	1,067 60	–
Unclassified	1,834.01	2,550.59	2,199.70	2,095.93
Public service enterprises	–	–	*48,917.35*	*15,051.82*
Electric light	–	–	–	–
Water	–	–	48,917.35	15,051.82
All other	–	–	–	–
Cemeteries	*236.00*	–	*1,014.77*	*67.98*
Interest	*1,375.71*	*88.36*	*4,296.79*	*885.49*
On sinking funds	–	–	–	–
On trust and investment funds	–	–	1,231.55	–
All other	1,375.71	88.36	3,065.24	885.49
NON-REVENUE.	**$104,906.43**	**$88,240.96**	**$381,155.47**	**$132,497.97**
Offsets to outlays	**15,485.92**	–	**203.69**	**1,233.20**
Departmental	*15,485.92*	–	*203.69*	*1,133.20*
Public service enterprises	–	–	–	*100.00*
Cemeteries	–	–	–	–
Municipal indebtedness	**80,000.00**	**80,000.00**	**321,538.75**	**116,010.00**
Loans, general purposes	–	–	*125,000.00*	*30,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*80,000.00*	*80,000.00*	*195,000.00*	*86,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	*1,538.75*	*10.00*
Transfers	**471.45**	–	–	–
From sinking funds	–	–	–	–
All other	*471.45*	–	–	–
Refunds	**86.93**	**12.00**	**2,473.11**	**1,350.39**
Agency, trust, and investment	**8,862.13**	**8,228.96**	**56,939.92**	**13,904.38**
Taxes and licenses for State	*5,400.00*	*4,643.00*	*17,800.00*	*7,200.00*
Taxes for county	*3,075.84*	*3,576.00*	*36,299.07*	*5,852.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*386.29*	*9.96*	*2,840.85*	*852.38*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$147,545.74	$92,276.97	$403,240.33	$191,145.72
Premiums	–	–	1,538.75	10.00
Municipal indebtedness	80,000.00	80,000.00	320,000.00	116,000.00
Transfers and refunds	558.38	12.00	2,473.11	1,350.39
Agency, trust, and investment	8,862.13	8,228.96	56,939.92	13,904.38
Total receipts	**$236,966.25**	**$180,517.93**	**$784,192.11**	**$322,410.49**
Balance on hand, including funds	*2,329.55*	*6,224.26*	*48,532.88*	*6,371.61*
GRAND TOTAL	**$239,295.80**	**$186,742.19**	**$832,724.99**	**$328,782.10**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Somerset Population 4,818	Blackstone Population 4,802	Falmouth Population 4,694	Dudley Population 4,594
Maintenance	**$111,581.49**	**$73,520.97**	**$304,998.77**	**$130,798.00**
Departmental	*111,325.49*	*73,520.97*	*284,524.33*	*121,811.51*
General government	7,879.49	4,894.80	20,253.19	8,042.17
Protection of persons and property	6,942.45	1,530.86	44,711.05	12,410.32
Health and sanitation	3,867.01	1,143.17	10,834.39	5,563.86
Highways	29,158.79	16,082.72	76,645.02	26,446.71
Charities	7,052.61	4,352.64	14,244.40	10,653.49
Soldiers' benefits	1,310.70	696.00	422.00	901.33
Schools	53,184.04	42,703.96	99,309.14	55,258.93
Libraries	587.95	743.80	4,179.64	1,200.75
Recreation	217.50	–	8,285.87	–
Pensions	–	–	–	–
Unclassified	1,124.95	1,373.02	5,639.63	1,333.95
Public service enterprises	*20.00*	–	*19,009.76*	*8,636.59*
Electric light	–	–	–	–
Water	–	–	18,571.03	8,636.59
All other	20.00	–	438.73	–
Cemeteries	*236.00*	–	*1,464.68*	*349.90*
Administration of trust funds	–	–	–	–
Interest	**6,327.08**	**4,675.04**	**13,821.75**	**5,165.00**
Loans, general purposes	*6,327.08*	*4,675.04*	*7,170.50*	*3,135.00*
Loans, public service enterprises	–	–	*6,651.25*	*2,030.00*
Loans, cemeteries	–	–	–	–
Outlays	**4,251.67**	**3,624.57**	**115,512.92**	**53,972.31**
Departmental	*4,251.67*	*3,624.57*	*100,810.22*	*53,577.29*
General government	70.00	–	–	–
Protection of persons and property	–	–	684.87	–
Health and sanitation	–	–	–	–
Highways	2,671.61	–	19,061.66	26,332.51
Charities	–	–	–	–
Schools	1,010.06	3,624.57	78,931.13	26,864.78
Libraries	–	–	–	–
Recreation	500.00	–	132.56	–
Unclassified	–	–	2,000.00	380.00
Public service enterprises	–	–	*14,702.70*	*395.02*
Electric light	–	–	–	–
Water	–	–	14,702.70	395.02
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**88,000.00**	**80,000.00**	**225,500.00**	**98,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*13,000.00*	*5,000.00*	*30,500.00*	*12,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*75,000.00*	*75,000.00*	*195,000.00*	*86,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**471.45**	–	–	–
To sinking funds from revenue	–	–	–	–
All other	*471.45*	–	–	–
Refunds	**86.93**	**12.00**	**2,473.11**	**1,350.39**
Agency, trust, and investment	**8,862.13**	**8,228.96**	**56,996.11**	**13,904.38**
Taxes and licenses for State	*5,400.00*	*4,643.00*	*17,800.00*	*7,200.00*
Taxes for county	*3,075.84*	*3,576.00*	*36,299.07*	*5,852.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*386.29*	*9.96*	*2,897.04*	*852.38*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$117,908.57	$78,196.01	$318,820.52	$135,963.00
Permanent debt (except from sinking funds)	13,000.00	5,000.00	30,500.00	12,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	4,251.67	3,624.57	115,512.92	53,972.31
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	75,000.00	75,000.00	195,000.00	86,000.00
Transfers (except to sinking funds) and refunds	558.38	12.00	2,473.11	1,350.39
Agency, trust, and investment	8,862.13	8,228.96	56,996.11	13,904.38
Total payments	**$219,580.75**	**$170,061.54**	**$719,302.66**	**$303,190.08**
Balance on hand, including funds	*19,715.05*	*16,680.65*	*113,422.33*	*25,592.02*
GRAND TOTAL	**$239,295.80**	**$186,742.19**	**$832,724.99**	**$328,782.10**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Templeton Population 4,368	Westport Population 4,207	Seekonk Population 4,191	Acushnet Population 4,135
REVENUE.	**$128,554.72**	**$167,680.66**	**$105,243.10**	**$106,281.18**
General	**98,522.57**	**160,122.33**	**94,631.92**	**100,490.30**
Taxes	*96,338.93*	*156,605.45*	*92,876.96*	*97,539.77*
Property, poll, and income	88,142.02	147,115.01	91,642.51	93,047.16
Corporation, bank, etc.	8,196.91	9,490.44	1,234.45	4,492.61
Licenses and permits	*125.00*	*882.00*	*118.00*	*139.50*
Fines and forfeits	*562.56*	*466.32*	*100.00*	*442.76*
Grants and gifts	*1,496.08*	*2,168.56*	*1,536.96*	*2,368.27*
For expenses	1,496.08	2,168.56	1,536.96	2,368.27
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**30,032.15**	**7,558.33**	**10,611.18**	**5,790.88**
Special assessments	–	–	–	–
To meet expenses	–	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*4,768.90*	*2,538.92*	*9,479.85*	*1,901.63*
General government	1.00	–	–	58.89
Protection of persons and property	142.44	95.40	63.75	38.43
Health and sanitation	–	–	–	70.37
Highways	62.20	138.00	100.00	40.50
Charities	1,131.90	–	7,318.68	–
Soldiers' benefits	215.00	180.00	102.00	120.00
Schools	1,073.20	192.20	151.54	–
Libraries	155.30	4.08	22.49	44.53
Recreation	–	–	–	–
Unclassified	1,987.86	1,929.24	1,721.39	1,528.91
Public service enterprises	*21,355.83*	*1,916.21*	–	–
Electric light	21,355.83	–	–	–
Water	–	–	–	–
All other	–	1,916.21	–	–
Cemeteries	*899.78*	*804.97*	–	*109.00*
Interest	*3,007.64*	*2,298.23*	*1,131.33*	*3,780.25*
On sinking funds	–	–	–	–
On trust and investment funds	1,079.77	–	359.04	2,139.36
All other	1,927.87	2,298.23	772.29	1,640.89
NON-REVENUE.	**$99,404.91**	**$215,363.88**	**$92,255.59**	**$183,830.15**
Offsets to outlays	**32,435.93**	**2,548.00**	**9,821.22**	**16,000.00**
Departmental	*29,435.93*	*2,548.00*	*9,821.22*	*16,000.00*
Public service enterprises	*3,000.00*	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**50,000.00**	**192,600.00**	**75,000.00**	**130,000.00**
Loans, general purposes	–	*23,000.00*	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*50,000.00*	*169,600.00*	*75,000.00*	*130,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**1,539.84**	**172.37**	**37.45**	**1,209.09**
From sinking funds	–	–	–	–
All other	*1,539.84*	*172.37*	*37.45*	*1,209.09*
Refunds	**721.93**	**5,398.04**	**19.80**	**4,856.14**
Agency, trust, and investment	**14,707.21**	**14,645.47**	**7,377.12**	**31,764.92**
Taxes and licenses for State	*5,818.00*	*8,100.00*	*4,700.00*	*5,800.00*
Taxes for county	*4,714.00*	*4,613.75*	*2,677.12*	*3,303.67*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*4,175.21*	*1,931.72*	–	*8,011.82*
All other	–	–	–	*14,649.43*
RECAPITULATION.				
Revenue and offsets to outlays	$160,990.65	$170,228.66	$115,064.32	$122,281.18
Premiums	–	–	–	–
Municipal indebtedness	50,000.00	192,600.00	75,000.00	130,000.00
Transfers and refunds	2,261.77	5,570.41	57.25	6,065.23
Agency, trust, and investment	14,707.21	14,645.47	7,377.12	31,764.92
Total receipts	**$227,959.63**	**$383,044.54**	**$197,498.69**	**$290,111.33**
Balance on hand, including funds	*30,369.30*	*54,953.52*	*23,558.47*	*176.82*
GRAND TOTAL	**$258,328.93**	**$437,998.06**	**$221,057.16**	**$290,288.15**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Templeton Population 4,368	Westport Population 4,207	Seekonk Population 4,191	Acushnet Population 4,135
Maintenance	**$100,296.46**	**$143,370.77**	**$80,161.68**	**$99,153.68**
Departmental	*81,340.94*	*139,661.58*	*80,161.68*	*98,908.70*
General government	5,867.77	10,419.77	4,836.69	7,286.21
Protection of persons and property	5,910.85	5,242.10	5,107.95	2,089.71
Health and sanitation	1,694.14	8,803.96	3,123.41	6,173.24
Highways	10,909.75	42,617.26	17,626.16	23,237.35
Charities	5,802.81	7,634.21	8,820.25	5,498.36
Soldiers' benefits	474.01	930.00	218.00	198.06
Schools	45,865.88	62,740.12	39,977.98	52,718.23
Libraries	2,358.80	639.26	323.49	921.80
Recreation	52.11	–	–	100.00
Pensions	–	–	–	–
Unclassified	2,404.82	634.90	127.75	685.74
Public service enterprises	*17,398.45*	*2,702.97*	–	–
Electric light	17,398.45	–	–	–
Water	–	–	–	–
All other	–	2,702.97	–	–
Cemeteries	*1,557.07*	*1,006.22*	–	*113.98*
Administration of trust funds	–	–	–	*131.00*
Interest	**6,312.64**	**10,065.88**	**3,129.58**	**6,666.93**
Loans, general purposes	*5,923.25*	*10,065.88*	*3,129.58*	*6,666.93*
Loans, public service enterprises	*389.39*	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**48,682.65**	**45,120.92**	**69,233.46**	**27,659.43**
Departmental	*45,221.48*	*44,620.07*	*69,233.46*	*27,659.43*
General government	100.00	–	–	294.00
Protection of persons and property	450.00	–	3,337.40	–
Health and sanitation	250.00	–	–	–
Highways	41,718.01	26,132.22	41,383.10	20,402.99
Charities	–	–	–	–
Schools	2,703.47	18,487.85	24,512.96	6,962.44
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	*3,461.17*	–	–	–
Electric light	3,461.17	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	*500.85*	–	–
Municipal indebtedness	**57,716.67**	**195,250.00**	**56,000.00**	**110,599.39**
From sinking funds	–	–	–	–
From revenue and other sources	*7,716.67*	*25,650.00*	*6,000.00*	*4,250.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*50,000.00*	*169,600.00*	*50,000.00*	*105,000.00*
Warrants or orders, previous years	–	–	–	*1,349.39*
Transfers	**1,539.84**	**172.37**	**37.45**	**1,209.09**
To sinking funds from revenue	–	–	–	–
All other	*1,539.84*	*172.37*	*37.45*	*1,209.09*
Refunds	**721.93**	**5,398.04**	**19.80**	**4,856.14**
Agency, trust, and investment	**14,006.40**	**14,367.06**	**7,377.12**	**31,637.94**
Taxes and licenses for State	*5,818.00*	*8,100.00*	*4,700.00*	*5,800.00*
Taxes for county	*4,714.00*	*4,613.75*	*2,677.12*	*3,303.67*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*3,474.40*	*1,653.31*	–	*7,837.82*
All other	–	–	–	*14,696.45*

RECAPITULATION.

Maintenance and interest	$106,609.10	$153,436.65	$83,291.26	$105,820.61
Permanent debt (except from sinking funds)	7,716.67	25,650.00	6,000.00	4,250.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	48,682.65	45,120.92	69,233.46	27,659.43
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	50,000.00	169,600.00	50,000.00	106,349.39
Transfers (except to sinking funds) and refunds	2,261.77	5,570.41	57.25	6,065.23
Agency, trust, and investment	14,006.40	14,367.06	7,377.12	31,637.94
Total payments	**$229,276.59**	**$413,745.04**	**$215,959.09**	**$281,782.60**
Balance on hand, including funds	*29,052.34*	*24,253.02*	*5,098.07*	*8,505.55*
GRAND TOTAL	**$258,328.93**	**$437,998.06**	**$221,057.16**	**$290,288.15**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Leicester POPULATION 4,110	Dalton POPULATION 4,092	Lee POPULATION 4,058	Oxford POPULATION 4,026
REVENUE.	**$153,226.95**	**$168,482.66**	**$129,733.56**	**$138,245.14**
General	**144,170.10**	**152,800.97**	**119,504.61**	**120,101.91**
Taxes	*141,701.78*	*152,307.12*	*117,764.73*	*117,520.23*
Property, poll, and income	130,728.24	135,901.87	102,615.42	111,120.11
Corporation, bank, etc.	10,973.54	16,405.25	15,139.31	6,400.12
Licenses and permits	*31.00*	*118.00*	*102.30*	*103.64*
Fines and forfeits	*21.70*	*5.92*	*1,055.46*	*499.79*
Grants and gifts	*2,415.62*	*369.93*	*592.12*	*1,978.25*
For expenses	2,415.62	369.93	592.12	1,978.25
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**9,056.85**	**15,681.69**	**10,228.95**	**18,143.23**
Special assessments	*178.80*	*674.28*	–	–
To meet expenses	178.80	–	–	–
To meet outlays	–	674.28	–	–
Privileges	–	–	*100.00*	–
Departmental	*5,461.91*	*8,778.92*	*6,619.64*	*12,351.67*
General government	73.60	379.45	1,675.14	1,495.00
Protection of persons and property	139.10	51.14	103.39	73.48
Health and sanitation	–	–	–	–
Highways	61.45	556.87	–	68.05
Charities	1,285.13	2,278.87	504.06	7,584.86
Soldiers' benefits	340.00	516.00	517.50	476.50
Schools	1,524.72	2,458.50	1,429.85	605.12
Libraries	55.99	398.86	–	59.39
Recreation	–	–	–	–
Unclassified	1,981.92	2,139.23	2,389.70	1,989.27
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	*636.37*	*307.00*	*2,199.73*
Interest	*3,416.14*	*5,592.12*	*3,202.31*	*3,591.83*
On sinking funds	–	–	–	–
On trust and investment funds	677.98	5,402.28	–	1,026.42
All other	2,738.16	189.84	3,202.31	2,565.41
NON-REVENUE.	**$113,837.07**	**$93,088.90**	**$107,784.17**	**$148,243.57**
Offsets to outlays	**1,570.00**	**80.00**	**10,650.00**	**13,338.50**
Departmental	*1,570.00*	*80.00*	*10,650.00*	*13,338.50*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**98,000.00**	**70,000.00**	**70,000.00**	**123,000.00**
Loans, general purposes	–	–	–	*4,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*98,000.00*	*70,000.00*	*70,000.00*	*119,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**361.00**	**2,931.25**	–	**77.68**
From sinking funds	–	–	–	–
All other	*361.00*	*2,931.25*	–	*77.68*
Refunds	**90.16**	**212.90**	**5,449.09**	**294.25**
Agency, trust, and investment	**13,815.91**	**19,864.75**	**21,685.08**	**11,533.14**
Taxes and licenses for State	*7,000.00*	*9,500.00*	*9,403.52*	*5,300.00*
Taxes for county	*5,690.00*	*10,364.75*	*10,255.65*	*4,308.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,125.91*	–	*2,025.91*	*1,925.14*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$154,796.95	$168,562.66	$140,383.56	$151,583.64
Premiums	–	–	–	–
Municipal indebtedness	98,000.00	70,000.00	70,000.00	123,000.00
Transfers and refunds	451.16	3,144.15	5,449.09	371.93
Agency, trust, and investment	13,815.91	19,864.75	21,685.08	11,533.14
Total receipts	**$267,064.02**	**$261,571.56**	**$237,517.73**	**$286,488.71**
Balance on hand, including funds	*10,768.02*	*18,559.10*	*13,585.14*	*24,006.34*
GRAND TOTAL	**$277,832.04**	**$280,130.66**	**$251,102.87**	**$310,495.05**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Leicester Population 4,110	Dalton Population 4,092	Lee Population 4,058	Oxford Population 4,026
Maintenance	**$105,387.38**	**$130,074.01**	**$101,869.31**	**$109,195.71**
Departmental	*105,387.38*	*127,002.61*	*100,974.31*	*107,225.39*
General government	6,012.95	11,304.08	7,148.62	8,022.40
Protection of persons and property	9,499.86	7,679.23	3,195.95	7,511.16
Health and sanitation	1,706.33	2,092.70	1,938.87	2,520.18
Highways	29,557.19	20,228.90	17,142.07	13,213.46
Charities	3,976.05	10,735.64	11,932.19	16,283.29
Soldiers' benefits	1,204.95	456.00	411.00	1,099.00
Schools	48,487.95	64,979.27	54,017.74	53,541.73
Libraries	2,964.59	4,287.89	1,983.97	1,823.65
Recreation	494.20	2,728.05	233.95	445.12
Pensions	–	150.00	–	–
Unclassified	1,483.31	2,360.85	2,969.95	2,765.40
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	*3,071.40*	*895.00*	*1,970.32*
Administration of trust funds	–	–	–	–
Interest	**4,736.87**	**2,511.55**	**5,771.13**	**8,492.31**
Loans, general purposes	*4,736.87*	*2,511.55*	*5,771.13*	*8,492.31*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**16,157.49**	**37,647.57**	**9,593.64**	**22,772.21**
Departmental	*16,157.49*	*33,941.12*	*9,593.64*	*22,772.21*
General government	–	–	–	2,400.00
Protection of persons and property	–	–	–	–
Health and sanitation	–	1,769.82	–	–
Highways	16,157.49	31,722.54	9,593.64	17,037.97
Charities	–	–	–	–
Schools	–	448.76	–	3,334.24
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	*3,706.45*	–	–
Municipal indebtedness	**123,300.00**	**76,000.00**	**89,050.00**	**120,435.00**
From sinking funds	–	–	–	–
From revenue and other sources	*10,300.00*	*6,000.00*	*9,050.00*	*11,435.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*113,000.00*	*70,000.00*	*80,000.00*	*109,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**361.00**	**2,931.25**	–	**77.68**
To sinking funds from revenue	–	–	–	–
All other	*361.00*	*2,931.25*	–	*77.68*
Refunds	**90.16**	**212.90**	**5,449.09**	**294.25**
Agency, trust, and investment	**14,291.83**	**19,864.75**	**21,685.08**	**11,489.93**
Taxes and licenses for State	*7,000.00*	*9,500.00*	*9,403.52*	*5,300.00*
Taxes for county	*5,690.00*	*10,364.75*	*10,255.65*	*4,308.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,601.83*	–	*2,025.91*	*1,881.93*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$110,124.25	$132,585.56	$107,640.44	$117,688.02
Permanent debt (except from sinking funds)	10,300.00	6,000.00	9,050.00	11,435.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	16,157.49	37,647.57	9,593.64	22,772.21
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	113,000.00	70,000.00	80,000.00	109,000.00
Transfers (except to sinking funds) and refunds	451.16	3,144.15	5,449.09	371.93
Agency, trust, and investment	14,291.83	19,864.75	21,685.08	11,489.93
Total payments	**$264,324.73**	**$269,242.03**	**$233,418.25**	**$272,757.09**
Balance on hand, including funds	*13,507.31*	*10,888.63*	*17,684.62*	*37,737.96*
GRAND TOTAL	**$277,832.04**	**$280,130.66**	**$251,102.87**	**$310,495.05**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Williamstown POPULATION 4,006	Warren POPULATION 3,950	Rockport POPULATION 3,949	Medfield POPULATION 3,867
REVENUE.	**$165,087.80**	**$133,000.90**	**$207,597.23**	**$100,763.64**
General	**157,173.88**	**120,844.79**	**171,951.40**	**89,381.69**
Taxes	*156,341.14*	*119,602.24*	*171,330.78*	*83,090.60*
Property, poll, and income	146,566.39	105,015.13	165,962.73	80,225.42
Corporation, bank, etc.	9,774.75	14,587.11	5,368.05	2,865.18
Licenses and permits	*566.60*	*133.00*	*8.50*	*79.00*
Fines and forfeits	*264.34*	*327.80*	*200.00*	*170.00*
Grants and gifts	*1.80*	*781.75*	*412.12*	*6,042.09*
For expenses	1.80	781.75	412.12	6,042.09
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**7,913.92**	**12,156.11**	**35,645.83**	**11,381.95**
Special assessments	*1,494.52*	*862.83*	*275.40*	*316.15*
To meet expenses	–	862.83	275.40	316.15
To meet outlays	1,494.52	–	–	–
Privileges	–	–	–	–
Departmental	*5,619.74*	*8,048.18*	*7,877.84*	*3,603.02*
General government	–	756.42	1,417.70	497.15
Protection of persons and property	138.89	538.24	77.33	296.44
Health and sanitation	65.47	528.85	235.64	–
Highways	–	170.99	222.00	132.70
Charities	1,279.58	1,441.85	2,075.92	1,294.01
Soldiers' benefits	750.00	216.00	1,450.00	72.00
Schools	1,216.67	2,255.31	–	138.44
Libraries	130.25	–	179.30	70.00
Recreation	–	–	–	–
Unclassified	2,038.88	2,140.52	2,219.95	1,102.28
Public service enterprises	–	–	*22,895.06*	*5,094.10*
Electric light	–	–	–	–
Water	–	–	21,595.06	5,094.10
All other	–	–	1,300.00	–
Cemeteries	*272.40*	*1,146.40*	*1,808.95*	*1,130.43*
Interest	*527.26*	*2,098.70*	*2,788.58*	*1,238.25*
On sinking funds	–	–	–	–
On trust and investment funds	190.17	509.93	986.93	568.63
All other	337.09	1,588.77	1,801.65	669.62
NON-REVENUE.	**$184,126.47**	**$175,305.55**	**$313,181.75**	**$57,600.85**
Offsets to outlays	**1,337.68**	–	**35,399.24**	**7,000.00**
Departmental	*1,337.68*	–	*34,591.28*	*7,000.00*
Public service enterprises	–	–	*807.96*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**160,088.33**	**153,001.25**	**255,549.50**	**40,000.00**
Loans, general purposes	*45,000.00*	*93,000.00*	*85,000.00*	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*115,000.00*	*60,000.00*	*170,000.00*	*40,000.00*
Unpaid warrants or orders, current year	*88.33*	–	–	–
Premiums	–	*1.25*	*549.50*	–
Transfers	**110.00**	**418.60**	**719.61**	–
From sinking funds	–	–	–	–
All other	*110.00*	*418.60*	*719.61*	–
efunds	**4.39**	**5,432.90**	**179.05**	**150.66**
Agency, trust, and investment	**22,586.07**	**16,452.80**	**21,334.35**	**10,450.19**
Taxes and licenses for State	*10,394.24*	*8,000.00*	*8,500.00*	*4,000.00*
Taxes for county	*10,910.27*	*6,503.00*	*7,373.38*	*3,864.61*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,281.56*	*1,949.80*	*4,960.97*	*2,585.58*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$166,425.48	$133,000.90	$242,996.47	$107,763.64
Premiums	–	1.25	549.50	–
Municipal indebtedness	160,088.33	153,000.00	255,000.00	40,000.00
Transfers and refunds	114.39	5,851.50	898.66	150.66
Agency, trust, and investment	22,586.07	16,452.80	21,334.35	10,450.19
Total receipts	**$349,214.27**	**$308,306.45**	**$520,778.98**	**$158,364.49**
Balance on hand, including funds	*153,656.29*	*25,097.15*	*10,646.89*	*46,196.54*
GRAND TOTAL	**$502,870.56**	**$333,403.60**	**$531,425.87**	**$204,561.03**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Williamstown Population 4,006	Warren Population 3,950	Rockport Population 3,949	Medfield Population 3,867
Maintenance	**$114,035.70**	**$111,004.60**	**$152,140.40**	**$82,057.12**
Departmental	*110,855.96*	*109,305.35*	*131,746.45*	*76,716.96*
General government	8,722.36	7,097.45	13,297.26	6,232.30
Protection of persons and property	3,137.07	10,985.04	17,119.48	9,995.17
Health and sanitation	5,140.02	3,587.96	4,193.08	2,660.41
Highways	21,773.80	16,300.05	28,360.85	19,132.35
Charities	5,827.46	8,465.54	13,441.29	5,849.21
Soldiers' benefits	813.36	216.00	1,934.00	889.00
Schools	60,837.42	56,083.13	46,579.40	24,061.42
Libraries	2,950.16	2,462.46	4,814.40	2,098.31
Recreation	–	378.62	992.69	433.20
Pensions	–	–	–	–
Unclassified	1,654.31	3,729.10	1,014.00	5,365.59
Public service enterprises	–	–	*17,356.10*	*3,539.22*
Electric light	–	–	–	–
Water	–	–	16,109.70	3,539.22
All other	–	–	1,246.40	–
Cemeteries	*3,179.74*	*1,699.25*	*3,037.85*	*1,800.94*
Administration of trust funds	–	–	–	–
Interest	**4,494.74**	**2,062.27**	**6,736.70**	**2,528.59**
Loans, general purposes	*4,494.74*	*2,062.27*	*6,116.70*	*1,871.09*
Loans, public service enterprises	–	–	*620.00*	*657.50*
Loans, cemeteries	–	–	–	–
Outlays	**180,717.91**	**95,469.41**	**129,091.34**	**51,769.56**
Departmental	*179,136.18*	*95,469.41*	*122,238.30*	*50,164.78*
General government	–	–	86.34	35,769.29
Protection of persons and property	–	3,500.00	–	–
Health and sanitation	800.00	–	30,343.36	325.00
Highways	12,234.25	1,111.13	91,008.60	12,463.38
Charities	–	794.01	–	–
Schools	166,101.93	90,064.27	–	1,447.11
Libraries	–	–	–	–
Recreation	–	–	–	160.00
Unclassified	–	–	800.00	–
Public service enterprises	–	–	*6,853.04*	*1,604.78*
Electric light	–	–	–	–
Water	–	–	6,853.04	1,604.78
All other	–	–	–	–
Cemeteries	*1,581.73*	–	–	–
Municipal indebtedness	**130,000.00**	**71,085.80**	**192,900.00**	**46,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	*15,000.00*	*6,085.80*	*17,900.00*	*6,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*115,000.00*	*65,000.00*	*175,000.00*	*40,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**110.00**	**418.60**	**719.61**	–
To sinking funds from revenue	–	–	–	–
All other	*110.00*	*418.60*	*719.61*	–
Refunds	**4.39**	**5,432.90**	**179.05**	**150.66**
Agency, trust, and investment	**21,304.51**	**16,507.77**	**21,196.25**	**10,450.19**
Taxes and licenses for State	*10,394.24*	*8,000.00*	*8,500.00*	*4,000.00*
Taxes for county	*10,910.27*	*6,503.00*	*7,873.38*	*3,864.61*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	–	*2,004.77*	*4,822.87*	*2,585.58*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$118,530.44	$113,066.87	$158,877.10	$84,585.71
Permanent debt (except from sinking funds)	15,000.00	6,085.80	17,900.00	6,500.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	180,717.91	95,469.41	129,091.34	51,769.56
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	115,000.00	65,000.00	175,000.00	40,000.00
Transfers (except to sinking funds) and refunds	114.39	5,851.50	898.66	150.66
Agency, trust, and investment	21,304.51	16,507.77	21,196.25	10,450.19
Total payments	**$450,667.25**	**$301,981.35**	**$502,963.35**	**$193,456.12**
Balance on hand, including funds	*52,203.31*	*31,422.25*	*28,462.52*	*11,104.91*
GRAND TOTAL	**$502,870.56**	**$333,403.60**	**$531,425.87**	**$204,561.03**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Provincetown POPULATION 3,787	Westford POPULATION 3,571	East Bridgewater POPULATION 3,538	Wilmington POPULATION 3,515
REVENUE.	**$149,292.90**	**$155,679.56**	**$172,137.59**	**$98,048.71**
General	**120,066.08**	**140,653.73**	**148,312.39**	**88,898.85**
Taxes	*118,343.84*	*139,713.88*	*147,173.43*	*82,516.76*
Property, poll, and income	113,463.18	119,633.41	117,674.55	81,351.95
Corporation, bank, etc.	4,880.66	20,080.47	29,498.88	1,164.81
Licenses and permits	*745.50*	*109.00*	*337 00*	*602.80*
Fines and forfeits	*240.00*	*203.10*	*153.00*	*495.50*
Grants and gifts	*736.74*	*622.75*	*648.96*	*5,283.79*
For expenses	736.74	622.75	648.96	5,283.79
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**29,226.82**	**15,025.83**	**23,825.20**	**9,149.86**
Special assessments	–	*970.70*	*1,082.35*	*609.28*
To meet expenses	–	970.70	1,082.35	609.28
To meet outlays	–	–	–	–
Privileges	*1,606.38*	–	–	–
Departmental	*[1]8,154.09*	*11,532.91*	*8,460.80*	*5,648.99*
General government	1,692.75	426.12	947.60	–
Protection of persons and property	113.96	452.24	127.77	343.48
Health and sanitation	264.15	–	2.50	4.50
Highways	31.75	540.23	141.46	158.00
Charities	821.26	7,242.02	3,308.19	2,130.35
Soldiers' benefits	470.75	270.00	612.00	409.50
Schools	2,609.27	981.00	1,257.09	1,053.80
Libraries	248.25	27.92	173.26	73.53
Recreation	–	–	–	–
Unclassified	[1]1,901.95	1,593.38	1,890.93	1,475.83
Public service enterprises	*15,484.03*	–	*11,271.12*	–
Electric light	–	–	–	–
Water	15,484.03	–	11,271.12	–
All other	–	–	–	–
Cemeteries	*1,476.25*	*1,027.55*	–	*432.00*
Interest	*2,506.07*	*1,494.67*	*3,010.93*	*2,459.59*
On sinking funds	–	–	–	–
On trust and investment funds	265.15	925.02	1,036.99	354.08
All other	2,240.92	569.65	1,973.94	2,105.51
NON-REVENUE.	**$115,457.69**	**$141,578.72**	**$162,756.09**	**$118,454.41**
Offsets to outlays	**–**	**7,980.00**	**10,363.09**	**4,606.66**
Departmental	–	*7,980.00*	*10,363.09*	*4,606.66*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**84,000.00**	**117,037.00**	**135,000.00**	**102,225.00**
Loans, general purposes	–	*37,000.00*	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*84,000.00*	*80,000.00*	*135,000.00*	*102,225.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	*37.00*	–	–
Transfers	**1,438.41**	**278.08**	**241.76**	**3,082.49**
From sinking funds	–	–	–	–
All other	*1,438.41*	*278.08*	*241.76*	*3,082.49*
Refunds	**1,145.25**	**210.33**	**93.24**	**–**
Agency, trust, and investment	**28,874.03**	**16,073.31**	**17,058.00**	**8,540.26**
Taxes and licenses for State	*7,000.00*	*7,717.05*	*7,700.00*	*4,500.00*
Taxes for county	*14,274.92*	*6,127.49*	*9,310.46*	*3,581.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*7,599.11*	*2,228.77*	*47.54*	*459.26*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$149,292.90	$163,659.56	$182,500.68	$102,655.37
Premiums	–	37.00	–	–
Municipal indebtedness	84,000.00	117,000.00	135,000.00	102,225.00
Transfers and refunds	2,583.66	488.41	335.00	3,082.49
Agency, trust, and investment	28,874.03	16,073.31	17,058.00	8,540.26
Total receipts	**$264,750.59**	**$297,258.28**	**$334,893.68**	**$216,503.12**
Balance on hand, including funds	*11,666.66*	*20,448.66*	*12,294.46*	*31,951.46*
GRAND TOTAL	**$276,417.25**	**$317,706.94**	**$347,188.14**	**$248,454.58**

[1] Includes $13.88 from administration of trust funds.

Graded According to Population of 1925 — Continued.

PAYMENTS.	Provincetown Population 3,787	Westford Population 3,571	East Bridgewater Population 3,538	Wilmington Populaton 3,515
Maintenance	**$113,092.12**	**$125,867.79**	**$133,621.92**	**$97,003.64**
Departmental	*98,722.41*	*124,567.18*	*123,132.33*	*95,797.44*
General government	11,779.86	7,733.58	10,876.95	7,122.54
Protection of persons and property	6,129.09	11,407.29	12,001.55	10,248.50
Health and sanitation	4,972.84	3,268.81	5,543.31	2,144.50
Highways	13,324.82	22,079.49	24,902.78	25,572.63
Charities	12,079.90	13,134.57	11,781.85	5,600.85
Soldiers' benefits	1,239.19	1,307.00	973.87	551.00
Schools	46,482.84	60,012.31	53,116.04	42,144.86
Libraries	1,454.67	3,003.69	2,702.90	844.97
Recreation	500.00	789.84	123.53	450.52
Pensions	–	–	–	–
Unclassified	759.20	1,830.60	1,109.55	1,117.07
Public service enterprises	*12,397.46*	*25.00*	*10,432.40*	–
Electric light	–	–	–	–
Water	12,397.46	–	10,432.40	–
All other	–	25.00	–	–
Cemeteries	*1,958.37*	*1,275.61*	*57.19*	*1,206.20*
Administration of trust funds	*13.88*	–	–	–
Interest	**3,330.88**	**3,390.51**	**8,849.43**	**5,219.35**
Loans, general purposes	*2,250.88*	*3,390.51*	*5,358.42*	*5,219.35*
Loans, public service enterprises	*1,080.00*	–	*3,491.01*	–
Loans, cemeteries	–	–	–	–
Outlays	**2,860.90**	**64,431.53**	**18,358.38**	**8,434.31**
Departmental	*361.82*	*64,431.53*	*17,579.45*	*8,434.31*
General government	–	–	–	98.00
Protection of persons and property	–	484.00	1,928.71	241.60
Health and sanitation	–	–	110.26	–
Highways	361.82	16,813.60	15,540.48	7,087.19
Charities	–	325.00	–	–
Schools	–	40,943.00	–	1,007.52
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	5,865.93	–	–
Public service enterprises	*2,499.08*	–	*778.93*	–
Electric light	–	–	–	–
Water	2,499.08	–	778.93	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**119,200.00**	**84,400.00**	**158,100.00**	**88,925.00**
From sinking funds	–	–	–	–
From revenue and other sources	*5,200.00*	*4,400.00*	*18,100.00*	*2,750.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*114,000.00*	*80,000.00*	*140,000.00*	*86,175.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**1,438.41**	**278.08**	**241.76**	**3,082.49**
To sinking funds from revenue	–	–	–	–
All other	*1,438.41*	*278.08*	*241.76*	*3,082.49*
Refunds	**1,145.25**	**210.33**	**93.24**	–
Agency, trust, and investment	**28,881.68**	**16,139.87**	**17,239.38**	**9,459.57**
Taxes and licenses for State	*7,000.00*	*7,717.05*	*7,700.00*	*4,500.00*
Taxes for county	*14,274.92*	*6,127.49*	*9,310.46*	*3,581.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*7,606.76*	*2,295.33*	*228.92*	*1,378.57*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$116,423.00	$129,258.30	$142,471.35	$102,222.99
Permanent debt (except from sinking funds)	5,200.00	4,400.00	18,100.00	2,750.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	2,860.90	64,431.53	18,358.38	8,434.31
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	114,000.00	80,000.00	140,000.00	86,175.00
Transfers (except to sinking funds) and refunds	2,583.66	488.41	335.00	3,082.49
Agency, trust, and investment	28,881.68	16,139.87	17,239.38	9,459.57
Total payments	**$269,949.24**	**$294,718.11**	**$336,504.11**	**$212,124.36**
Balance on hand, including funds	*6,468.01*	*22,988.83*	*10,684.03*	*36,330.22*
GRAND TOTAL	**$276,417.25**	**$317,706.94**	**$347,188.14**	**$248,454.58**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Holden POPULATION 3,436	Longmeadow POPULATION 3,333	Barre POPULATION 3,329	Holbrook POPULATION 3,273
REVENUE.	**$151,338.87**	**$221,695.92**	**$95,549.53**	**$129,101.32**
General	**111,055.12**	**194,937.75**	**79,483.27**	**98,957.52**
Taxes	*102,257.20*	*193,961.13*	*77,402.34*	*97,626.86*
Property, poll, and income	99,535.26	191,390.84	57,697.11	93,955.41
Corporation, bank, etc.	2,721.94	2,570.29	19,705.23	3,671.45
Licenses and permits	*204.50*	*114.50*	*134.50*	*113.00*
Fines and forfeits	*100.89*	*171.50*	–	*294.78*
Grants and gifts	*8,492.53*	*676.52*	*1,946.43*	*922.88*
For expenses	8,492.53	676.52	1,946.43	922.88
For outlays	–	–	–	–
All other	–	*14.10*	–	–
Commercial	**40,283.75**	**26,758.17**	**16,066.26**	**30,143.80**
Special assessments	*670.00*	*3,306.93*	–	*1,189.58*
To meet expenses	670.00	–	–	1,189.58
To meet outlays	–	3,306.93	–	–
Privileges	–	–	–	–
Departmental	*3,460.02*	*4,012.02*	*8,999.58*	*8,569.79*
General government	623.80	184.55	44.50	1,198.00
Protection of persons and property	267.69	13.21	121.60	30.54
Health and sanitation	–	–	–	993.08
Highways	14.00	206.08	23.00	92.82
Charities	170.80	–	4,118.98	2,886.88
Soldiers' benefits	406.00	306.00	214.00	880.00
Schools	313.05	106.13	1,925.07	685.20
Libraries	43.00	–	123.27	164.23
Recreation	–	1,657.54	–	–
Unclassified	1,621.68	1,538.51	2,429.16	1,639.04
Public service enterprises	*34,270.95*	*14,951.26*	*4,975.19*	*16,874.43*
Electric light	25,235.33	–	–	–
Water	9,035.62	14,951.26	4,975.19	16,874.43
All other	–	–	–	–
Cemeteries	*8.00*	–	*190.32*	–
Interest	*1,874.78*	*4,487.96*	*1,901.17*	*3,510.00*
On sinking funds	–	1,179.31	–	–
On trust and investment funds	–	424.88	553.46	1,647.25
All other	1,874.78	2,883.77	1,347.71	1,862.75
NON-REVENUE.	**$112,510.66**	**$344,201.13**	**$135,481.91**	**$127,428.47**
Offsets to outlays	**1,677.95**	**9,493.71**	**9,143.01**	**16,393.63**
Departmental	*1,047.73*	*3,450.23*	*9,143.01*	*16,393.63*
Public service enterprises	*630.22*	*6,043.48*	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**100,000.00**	**248,491.40**	**109,000.00**	**99,300.00**
Loans, general purposes	–	*68,000.00*	–	*4,300.00*
Loans, public service enterprises	–	*10,000.00*	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*100,000.00*	*170,000.00*	*109,000.00*	*95,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	*491.40*	–	–
Transfers	–	**30,603.76**	**945.05**	**1,176.68**
From sinking funds	–	*30,000.00*	–	–
All other	–	*603.76*	*945.05*	*1,176.68*
Refunds	**1,883.31**	**912.53**	**88.56**	**710.48**
Agency, trust, and investment	**8,949.40**	**54,699.73**	**16,305.29**	**9,847.68**
Taxes and licenses for State	*4,900.00*	*9,200.40*	*6,900.00*	*4,500.00*
Taxes for county	*3,983.00*	*5,434.83*	*5,608.00*	*4,347.68*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*66.40*	*40,064.50*	*3,797.29*	*1,000.00*
All other	–	–	–	–
RECAPITULATION				
Revenue and offsets to outlays	$153,016.82	$231,189.63	$104,692.54	$145,494.95
Premiums	–	491.40	–	–
Municipal indebtedness	100,000.00	248,000.00	109,000.00	99,300.00
Transfers and refunds	1,883.31	31,516.29	1,033.61	1,887.16
Agency, trust, and investment	8,949.40	54,699.73	16,305.29	9,847.68
Total receipts	**$263,849.53**	**$565,897.05**	**$231,031.44**	**$256,529.79**
Balance on hand, including funds	*15,039.60*	*10,140.07*	*30,803.94*	*9,782.05*
GRAND TOTAL	**$278,889.13**	**$576,037.12**	**$261,835.38**	**$266,311.84**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Holden Population 3,436	Longmeadow Population 3,333	Barre Population 3,329	Holbrook Population 3,273
Maintenance	**$120,831.07**	**$148,000.83**	**$115,470.38**	**$92,346.35**
Departmental	*100,659.37*	*138,676.07*	*113,951.62*	*84,732.26*
General government	6,401.24	12,014.03	5,574.33	6,772.90
Protection of persons and property	7,825.02	10,026.38	6,273.77	11,333.30
Health and sanitation	2,352.53	7,962.87	1,914.74	3,187.34
Highways	22,429.53	23,192.49	25,883.72	15,108.10
Charities	3,290.77	438.63	11,588.43	5,981.68
Soldiers' benefits	552.00	309.00	652.00	1,375.62
Schools	53,654.99	71,800.82	58,311.60	37,625.26
Libraries	2,174.05	1,508.58	1,618.03	1,523.09
Recreation	75.00	10,331.04	50.53	576.86
Pensions	–	–	–	–
Unclassified	1,904.24	1,092.23	2,084.47	1,248.11
Public service enterprises	*20,072.90*	*9,320.76*	*1,282.50*	*7,586.09*
Electric light	17,330.72	–	–	–
Water	2,742.18	9,320.76	1,278.85	7,586.09
All other	–	–	3.65	–
Cemeteries	*98.80*	–	*236.26*	–
Administration of trust funds	–	*4.00*	–	*28.00*
Interest	**5,920.54**	**16,022.59**	**1,439.64**	**4,927.73**
Loans, general purposes	*4,764.70*	*14,702.59*	*1,439.64*	*3,866.47*
Loans, public service enterprises	*1,155.84*	*1,320.00*	–	*1,061.26*
Loans, cemeteries	–	–	–	–
Outlays	**37,622.36**	**106,742.52**	**24,418.08**	**26,035.09**
Departmental	*4,316.09*	*90,190.52*	*24,418.08*	*21,600.36*
General government	530.50	–	–	–
Protection of persons and property	–	172.67	–	–
Health and sanitation	–	31,365.39	279.80	–
Highways	–	20,514.70	17,636.48	17,515.86
Charities	–	–	–	–
Schools	3,785.59	38,023.96	6,501.80	4,084.50
Libraries	–	–	–	–
Recreation	–	113.80	–	–
Unclassified	–	–	–	–
Public service enterprises	*33,306.27*	*16,552.00*	–	*4,434.73*
Electric light	8,432.41	–	–	–
Water	24,873.86	16,552.00	–	4,434.73
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**85,400.00**	**228,500.00**	**89,000.00**	**104,450.00**
From sinking funds	–	*30,000.00*	–	–
From revenue and other sources	*10,400.00*	*28,500.00*	–	*12,450.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*75,000.00*	*170,000.00*	*89,000.00*	*92,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	**30,603.76**	**945.05**	**1,176.68**
To sinking funds from revenue	–	–	–	–
All other	–	*30,603.76*	*945.05*	*1,176.68*
Refunds	**1,883.31**	**912.53**	**88.56**	**710.48**
Agency, trust, and investment	**8,949.40**	**24,614.85**	**16,287.70**	**9,847.68**
Taxes and licenses for State	*4,900.00*	*9,200.40*	*6,900.00*	*4,500.00*
Taxes for county	*3,983.00*	*5,434.83*	*5,608.00*	*4,347.68*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*66.40*	*9,979.62*	*3,779.70*	*1,000.00*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$126,751.61	$164,023.42	$116,910.02	$97,274.08
Permanent debt (except from sinking funds)	10,400.00	28,500.00	–	12,450.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	37,622.36	106,742.52	24,418.08	26,035.09
Permanent debt from sinking funds	–	30,000.00	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	75,000.00	170,000.00	89,000.00	92,000.00
Transfers (except to sinking funds) and refunds	1,883.31	31,516.29	1,033.61	1,887.16
Agency, trust, and investment	8,949.40	24,614.85	16,287.70	9,847.68
Total payments	**$260,606.68**	**$555,397.08**	**$247,649.41**	**$239,494.01**
Balance on hand, including funds	*18,282.45*	*20,640.04*	*14,185.97*	*26,817.83*
GRAND TOTAL	**$278,889.13**	**$576,037.12**	**$261,835.38**	**$266,311.84**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Swansea POPULATION 3,250	Wrentham POPULATION 3,214	Dighton POPULATION 3,208	Hopedale POPULATION 3,165
REVENUE.	**$105,637.06**	**$94,841.26**	**$93,777.52**	**$139,391.52**
General	**99,429.20**	**82,136.72**	**90,062.14**	**124,258.25**
Taxes	*86,112.07*	*74,488.45*	*89,083.69*	*122,446.94*
Property, poll, and income	80,835.89	69,706.24	75,998.29	87,509.05
Corporation, bank, etc.	5,276.18	4,782.21	13,085.40	34,936.89
Licenses and permits	*484.00*	*402.00*	*156.00*	*65.00*
Fines and forfeits	*603.65*	*647.50*	*103.30*	*11.00*
Grants and gifts	*12,229.48*	*6,598.77*	*719.15*	*286.31*
For expenses	12,229.48	6,598.77	719.15	286.31
For outlays	–	–	–	–
All other	–	–	–	*1,450.00*
Commercial	**6,207.86**	**12,704.54**	**3,715.38**	**15,133.27**
Special assessments	–	*34.00*	–	*220.00*
To meet expenses	–	34.00	–	220.00
To meet outlays	–	–	–	–
Privileges	*562.50*	–	*1.00*	–
Departmental	*2,053.24*	*3,527.44*	*3,009.93*	*11,351.46*
General government	169.00	407.50	40.00	2,183.45
Protection of persons and property	26.90	160.81	76.35	575.34
Health and sanitation	–	–	60.00	5.55
Highways	41.00	66.78	37.91	4,358.96
Charities	–	1,247.14	624.00	241.00
Soldiers' benefits	72.00	516.00	392.00	142.00
Schools	209.00	161.49	317.48	1,036.59
Libraries	19.30	54.75	31.50	210.79
Recreation	–	–	–	984.00
Unclassified	1,516.04	912.97	1,430.69	1,613.78
Public service enterprises	–	*7,612.34*	–	–
Electric light	–	–	–	–
Water	–	7,612.34	–	–
All other	–	–	–	–
Cemeteries	*195.00*	–	–	*8.45*
Interest	*3,397.12*	*1,530.76*	*704.45*	*3,553.36*
On sinking funds	–	–	–	–
On trust and investment funds	2,183.13	319.36	129.80	2,106.63
All other	1,213.99	1,211.40	574.65	1,446.73
NON-REVENUE.	**$130,443.03**	**$53,206.40**	**$64,264.28**	**$49,337.48**
Offsets to outlays	**9,540.85**	**5,771.12**	**7,000.00**	–
Departmental	*9,540.85*	*5,771.12*	*7,000.00*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**105,000.00**	**40,269.49**	**47,000.00**	**25,000.00**
Loans, general purposes	*60,000.00*	–	*10,000.00*	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*45,000.00*	*40,000.00*	*37,000.00*	*25,000.00*
Unpaid warrants or orders, current year	–	*269.49*	–	–
Premiums	–	–	–	–
Transfers	**4,448.76**	**67.20**	**96.00**	**800.00**
From sinking funds	–	–	–	–
All other	*4,448.76*	*67.20*	*96.00*	*800.00*
Refunds	**373.12**	**20.44**	**60.00**	**2.00**
Agency, trust, and investment	**11,080.30**	**7,078.15**	**10,108.28**	**23,535.48**
Taxes and licenses for State	*4,116.00*	*3,600.00*	*6,000.00*	*12,935.59*
Taxes for county	*2,335.36*	*3,478.15*	*3,417.59*	*10,485.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*4,628.94*	–	*690.69*	*114.89*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$115,177.91	$100,612.38	$100,777.52	$139,391.52
Premiums	–	–	–	–
Municipal indebtedness	105,000.00	40,269.49	47,000.00	25,000.00
Transfers and refunds	4,821.88	87.64	156.00	802.00
Agency, trust, and investment	11,080.30	7,078.15	10,108.28	23,535.48
Total receipts	**$236,080.09**	**$148,047.66**	**$158,041.80**	**$188,729.00**
Balance on hand, including funds	*2,116.52*	*8,729.85*	*23,877.80*	*70,527.39*
GRAND TOTAL	**$238,196.61**	**$156,777.51**	**$181,919.60**	**$259,256.39**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Swansea Population 3,250	Wrentham Population 3,214	Dighton Population 3,208	Hopedale Population 3,165
Maintenance	**$88,189.28**	**$82,504.98**	**$70,932.57**	**$114,232.56**
Departmental	*87,873.92*	*73,093.76*	*70,892.57*	*114,174.11*
General government	4,653.79	6,184.02	4,532.89	7,202.60
Protection of persons and property	2,445.18	8,430.76	3,816.17	20,174.86
Health and sanitation	2,808.29	2,419.09	4,225.28	1,400.55
Highways	32,007.34	21,485.78	13,382.90	20,786.64
Charities	1,546.72	5,821.89	4,071.21	6,149.66
Soldiers' benefits	72.00	592.00	306.00	72.00
Schools	42,702.13	25,785.69	39,063.65	48,589.39
Libraries	1,227.30	1,283.22	1,077.92	5,333.42
Recreation	–	128.60	–	3,878.59
Pensions	–	–	–	–
Unclassified	411.17	962.71	416.55	586.40
Public service enterprises	–	*9,411.22*	*40.00*	–
Electric light	–	–	–	–
Water	–	9,411.22	–	–
All other	–	–	40.00	–
Cemeteries	*315.36*	–	–	*58.45*
Administration of trust funds	–	–	–	–
Interest	**2,336.79**	**1,922.23**	**1,181.00**	**291.67**
Loans, general purposes	*2,336.79*	*615.23*	*1,181.00*	*291.67*
Loans, public service enterprises	–	*1,307.00*	–	–
Loans, cemeteries	–	–	–	–
Outlays	**59,739.38**	**10,963.22**	**27,977.52**	**22,453.68**
Departmental	*59,739.38*	*8,844.42*	*27,977.52*	*22,453.68*
General government	240.00	–	–	–
Protection of persons and property	–	1,040.08	326.92	270.00
Health and sanitation	–	–	–	–
Highways	14,208.86	5,004.34	27,650.60	20,378.18
Charities	–	–	–	–
Schools	45,290.52	–	–	1,134.79
Libraries	–	–	–	–
Recreation	–	–	–	670.71
Unclassified	–	2,800.00	–	–
Public service enterprises	–	*2,118.80*	–	–
Electric light	–	–	–	–
Water	–	2,118.80	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**49,000.00**	**44,171.93**	**41,700.00**	**25,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*1,000.00*	*3,700.00*	*4,700.00*	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*48,000.00*	*40,000.00*	*37,000.00*	*25,000.00*
Warrants or orders, previous years	–	*471.93*	–	–
Transfers	**4,448.76**	**67.20**	**96.00**	**800.00**
To sinking funds from revenue	–	–	–	–
All other	*4,448.76*	*67.20*	*96.00*	*800.00*
Refunds	**373.12**	**20.44**	**60.00**	**2.00**
Agency, trust, and investment	**8,629.67**	**7,101.06**	**10,136.77**	**23,535.48**
Taxes and licenses for State	*4,116.00*	*3,600.00*	*6,000.00*	*12,935.59*
Taxes for county	*2,335.36*	*3,478.15*	*3,417.59*	*10,485.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,178.31*	*22.91*	*719.18*	*114.89*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$90,526.07	$84,427.21	$72,113.57	$114,524.23
Permanent debt (except from sinking funds)	1,000.00	3,700.00	4,700.00	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	59,739.38	10,963.22	27,977.52	22,453.68
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	48,000.00	40,471.93	37,000.00	25,000.00
Transfers (except to sinking funds) and refunds	4,821.88	87.64	156.00	802.00
Agency, trust, and investment	8,629.67	7,101.06	10,136.77	23,535.48
Total payments	**$212,717.00**	**$146,751.06**	**$152,083.86**	**$186,315.39**
Balance on hand, including funds	*25,479.61*	*10,026.45*	*29,835.74*	*72,941.00*
GRAND TOTAL	**$238,196.61**	**$156,777.51**	**$181,919.60**	**$259,256.39**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Nantucket POPULATION 3,152	Medway POPULATION 3,144	East Longmeadow POPULATION 3,134	West Bridgewater POPULATION 3,121
REVENUE.	**$173,481.58**	**$119,245.36**	**$119,247.19**	**$125,975.16**
General	**159,088.92**	**97,444.11**	**107,635.99**	**104,554.89**
Taxes	*155,590.15*	*92,429.69*	*93,971.94*	*92,713.77*
Property, poll, and income	150,749.22	88,376.00	92,858.28	90,051.20
Corporation, bank, etc.	4,840.93	4,053.69	1,113.66	2,662.57
Licenses and permits	*353.50*	*221.00*	*106.00*	*164.00*
Fines and forfeits	*605.00*	*340.00*	*155.00*	*143.27*
Grants and gifts	*2,540.27*	*4,453.42*	*13,403.05*	*11,533.85*
For expenses	560.29	4,453.42	13,253.05	11,533.85
For outlays	1,979.98	–	150.00	–
All other	–	–	–	–
Commercial	**14,392.66**	**21,801.25**	**11,611.20**	**21,420.27**
Special assessments	*780.00*	–	–	–
To meet expenses	–	–	–	–
To meet outlays	780.00	–	–	–
Privileges	*3,300.00*	–	–	–
Departmental	*4,090.28*	*7,805.56*	*2,178.99*	*4,907.97*
General government	170.45	–	161.26	662.55
Protection of persons and property	59.07	170.06	16.75	561.46
Health and sanitation	514.85	90.71	33.50	325.30
Highways	28.50	39.10	84.48	–
Charities	915.92	2,498.56	37.50	1,100.43
Soldiers' benefits	582.00	1,046.00	–	652.05
Schools	26.72	2,394.26	476.24	1.00
Libraries	–	44.32	39.28	64.86
Recreation	–	–	–	–
Unclassified	1,792.77	1,522.55	1,329.98	1,540.32
Public service enterprises	*4,835.50*	*12,518.50*	*6,045.20*	*14,384.57*
Electric light	–	–	–	–
Water	4,835.50	12,518.50	6,045.20	14,384.57
All other	–	–	–	–
Cemeteries	*25.30*	*262.76*	–	–
Interest	*1,361.58*	*1,214.43*	*3,387.01*	*2,127.73*
On sinking funds	–	–	–	–
On trust and investment funds	656.32	347.51	1,148.08	948.96
All other	705.26	866.92	2,238.93	1,178.77
NON-REVENUE.	**$130,486.68**	**$107,956.58**	**$140,449.07**	**$89,992.55**
Offsets to outlays	**8,529.27**	**10,823.00**	**8,000.00**	**19,122.09**
Departmental	*8,529.27*	*10,823.00*	*8,000.00*	*17,621.19*
Public service enterprises	–	–	–	*1,500.90*
Cemeteries	–	–	–	–
Municipal indebtedness	**100,000.00**	**86,700.00**	**114,451.05**	**60,000.00**
Loans, general purposes	–	–	*48,500.00*	–
Loans, public service enterprises	–	–	*5,500.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*100,000.00*	*86,700.00*	*60,000.00*	*60,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	*451.05*	–
Transfers	**214.50**	–	**6,221.32**	**539.24**
From sinking funds	–	–	–	–
All other	*214.50*	–	*6,221.32*	*539.24*
Refunds	**142.66**	**333.13**	**681.88**	**611.20**
Agency, trust, and investment	**21,600.25**	**10,100.45**	**11,094.82**	**9,720.02**
Taxes and licenses for State	*9,700.00*	*4,700.00*	*3,800.00*	*4,000.00*
Taxes for county	*11,022.16*	*4,540.91*	*2,244.82*	*4,836.60*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*878.09*	*859.54*	*5,050.00*	*883.42*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$182,010.85	$130,068.36	$127,247.19	$145,097.25
Premiums	–	–	451.05	–
Municipal indebtedness	100,000.00	86,700.00	114,000.00	60,000.00
Transfers and refunds	357.16	333.13	6,903.20	1,150.44
Agency, trust, and investment	21,600.25	10,100.45	11,094.82	9,720.02
Total receipts	**$303,968.26**	**$227,201.94**	**$259,696.26**	**$215,967.71**
Balance on hand, including funds	*23,735.00*	*6,471.63*	*5,820.36*	*16,442.04*
GRAND TOTAL	**$327,703.26**	**$233,673.57**	**$265,516.62**	**$232,409.75**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Nantucket Population 3,152	Medway Population 3,144	East Longmeadow Population 3,134	West Bridgewater Population 3,121
Maintenance	**$124,545.21**	**$95,984.42**	**$89,833.83**	**$95,005.23**
Departmental	*116,340.20*	*89,333.71*	*83,888.38*	*86,145.08*
General government	7,354.58	4,770.19	7,025.03	7,620.11
Protection of persons and property	24,499.71	6,927.92	3,344.71	7,438.27
Health and sanitation	8,207.11	2,620.52	2,852.06	3,576.49
Highways	20,850.36	18,358.47	16,426.24	12,134.42
Charities	9,320.12	10,131.36	809.03	2,944.74
Soldiers' benefits	1,337.00	2,529.00	468.00	582.00
Schools	38,598.82	41,401.44	51,722.50	48,769.99
Libraries	2,000.00	615.25	573.34	1,118.69
Recreation	–	100.00	89.57	448.72
Pensions	500.00	–	–	–
Unclassified	3,672.50	1,879.56	577.90	1,511.65
Public service enterprises	*8,179.71*	*6,387.95*	*5,889.60*	*8,820.15*
Electric light	–	–	–	–
Water	8,179.71	6,387.95	5,889.60	8,820.15
All other	–	–	–	–
Cemeteries	*25.30*	*262.76*	–	*40.00*
Administration of trust funds	–	–	*55.85*	–
Interest	**2,147.44**	**5,409.56**	**4,955.68**	**5,130.20**
Loans, general purposes	*2,147.44*	*2,653.56*	*3,583.58*	*2,325.80*
Loans, public service enterprises	–	*2,756.00*	*1,372.10*	*2,804.40*
Loans, cemeteries	–	–	–	–
Outlays	**67,495.16**	**16,619.33**	**76,990.44**	**47,574.33**
Departmental	*67,495.16*	*16,619.33*	*67,247.51*	*46,122.33*
General government	–	–	200.00	–
Protection of persons and property	379.89	242.95	4,150.36	10,500.00
Health and sanitation	2,266.34	–	–	122.30
Highways	62,586.60	15,094.95	19,430.83	35,500.03
Charities	–	–	–	–
Schools	599.33	1,281.43	43,466.32	–
Libraries	–	–	–	–
Recreation	1,663.00	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	*9,742.93*	*1,452.00*
Electric light	–	–	–	–
Water	–	–	9,742.93	1,452.00
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**102,000.00**	**103,000.00**	**64,600.00**	**63,200.00**
From sinking funds	–	–	–	–
From revenue and other sources	*2,000.00*	*8,000.00*	*4,600.00*	*13,200.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*100,000.00*	*95,000.00*	*60,000.00*	*50,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**214.50**	–	**6,221.32**	**539.24**
To sinking funds from revenue	–	–	–	–
All other	*214.50*	–	*6,221.32*	*539.24*
Refunds	**142.66**	**333.13**	**681.88**	**611.20**
Agency, trust, and investment	**22,042.07**	**10,447.96**	**6,060.78**	**10,129.74**
Taxes and licenses for State	*9,700.00*	*4,700.00*	*3,800.00*	*4,000.00*
Taxes for county	*11,022.16*	*4,540.91*	*2,244.82*	*4,836.60*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,319.91*	*1,207.05*	*15.96*	*1,293.14*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$126,692.65	$101,393.98	$94,789.51	$100,135.43
Permanent debt (except from sinking funds)	2,000.00	8,000.00	4,600.00	13,200.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	67,495.16	16,619.33	76,990.44	47,574.33
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	100,000.00	95,000.00	60,000.00	50,000.00
Transfers (except to sinking funds) and refunds	357.16	333.13	6,903.20	1,150.44
Agency, trust, and investment	22,042.07	10,447.96	6,060.78	10,129.74
Total payments	**$318,587.04**	**$231,794.40**	**$249,343.93**	**$222,189.94**
Balance on hand, including funds	*9,116.22*	*1,879.17*	*16,172.69*	*10,219.81*
GRAND TOTAL	**$327,703.26**	**$233,673.57**	**$265,516.62**	**$232,409.75**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sharon POPULATION 3,119	Hardwick POPULATION 3,046	North Brookfield POPULATION 3,046	Ayer POPULATION 3,032
REVENUE.	**$173,561.21**	**$116,757.91**	**$84,985.96**	**$119,567.00**
General	**146,047.66**	**100,047.01**	**58,213.04**	**100,397.69**
Taxes	*144,830.04*	*98,334.85*	*56,538.18*	*96,940.91*
Property, poll, and income	142,496.89	80,515.09	49,332.59	93,065.04
Corporation, bank, etc.	2,333.15	17,819.76	7,205.59	3,875.87
Licenses and permits	*215.50*	*72.00*	*63.00*	*800.00*
Fines and forfeits	*323.00*	*764.05*	*85.70*	*630.26*
Grants and gifts	*526.14*	*876.11*	*1,526.16*	*2,026.52*
For expenses	526.14	876.11	1,526.16	2,026.52
For outlays	–	–	–	–
All other	*152.98*	–	–	–
Commercial	**27,513.55**	**16,710.90**	**26,772.92**	**19,169.31**
Special assessments	*38.70*	–	*143.83*	–
To meet expenses	38.70	–	143.83	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*7,595.16*	*6,258.59*	*10,968.10*	*4,297.48*
General government	909.96	64.60	1,619.70	553.00
Protection of persons and property	76.04	54.64	145.57	66.79
Health and sanitation	289.10	–	3.50	154.50
Highways	.45	156.88	220.88	–
Charities	1,556.69	–	5,997.81	898.68
Soldiers' benefits	192.00	48.00	336.00	162.00
Schools	1,169.48	2,498.34	914.27	797.26
Libraries	137.61	–	150.20	–
Recreation	911.76	–	–	–
Unclassified	2,352.07	3,436.13	1,580.17	1,665.25
Public service enterprises	*16,347.32*	–	*12,422.79*	*13,927.57*
Electric light	–	–	–	–
Water	16,347.32	–	12,422.79	13,927.57
All other	1.00	–	–	–
Cemeteries	–	*852.41*	*831.24*	–
Interest	*3,532.37*	*9,599.90*	*2,406.96*	*944.26*
On sinking funds	–	–	–	–
On trust and investment funds	1,036.99	9,015.46	1,871.25	48.06
All other	2,495.38	584.44	535.71	896.20
NON-REVENUE.	**$114,904.88**	**$59,009.57**	**$58,516.92**	**$76,381.66**
Offsets to outlays	**10,363.86**	–	–	**2,900.00**
Departmental	*10,363.86*	–	–	*2,000.00*
Public service enterprises	–	–	–	*900.00*
Cemeteries	–	–	–	–
Municipal indebtedness	**90,000.00**	**45,000.00**	**44,000.00**	**61,898.32**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*90,000.00*	*45,000.00*	*44,000.00*	*60,000.00*
Unpaid warrants or orders, current year	–	–	–	*1,898.32*
Premiums	–	–	–	–
Transfers	**681.79**	**1,009.38**	**1,997.29**	**85.00**
From sinking funds	–	–	–	–
All other	*681.79*	*1,009.38*	*1,997.29*	*85.00*
Refunds	**427.40**	**553.69**	**900.35**	**1,441.98**
Agency, trust, and investment	**13,431.83**	**12,446.50**	**11,619.28**	**10,056.36**
Taxes and licenses for State	*6,600.00*	*6,215.87*	*4,922.35*	*5,600.00*
Taxes for county	*6,376.60*	*5,039.00*	*3,739.00*	*4,456.36*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*455.23*	*1,191.63*	*2,957.93*	–
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$183,925.07	$116,757.91	$84,985.96	$122,467.00
Premiums	–	–	–	–
Municipal indebtedness	90,000.00	45,000.00	44,000.00	61,898.32
Transfers and refunds	1,109.19	1,563.07	2,897.64	1,526.98
Agency, trust, and investment	13,431.83	12,446.50	11,619.28	10,056.36
Total receipts	**$288,466.09**	**$175,767.48**	**$143,502.88**	**$195,948.66**
Balance on hand, including funds	*22,482.94*	*25,354.98*	*6,257.15*	*2,989.31*
GRAND TOTAL	**$310,949.03**	**$201,122.46**	**$149,760.03**	**$198,937.97**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Sharon Population 3,119	Hardwick Population 3,046	North Brookfield Population 3,046	Ayer Population 3,032
Maintenance	**$126,001.37**	**$101,674.16**	**$81,197.89**	**$92,624.77**
Departmental	*118,554.01*	*98,910.58*	*69,983.88*	*83,928.65*
General government	10,937.23	6,733.57	3,999.07	8,439.89
Protection of persons and property	12,911.82	4,364.57	4,547.93	14,268.55
Health and sanitation	4,495.41	1,981.51	2,550.88	2,142.51
Highways	28,453.64	22,235.09	14,016.10	13,781.81
Charities	3,892.22	3,990.59	11,341.62	4,499.97
Soldiers' benefits	818.00	48.00	315.00	306.00
Schools	50,024.27	51,245.11	29,108.09	35,465.90
Libraries	2,606.71	1,016.69	2,439.51	2,500.00
Recreation	781.70	679.55	89.00	1,243.52
Pensions	–	–	–	–
Unclassified	3,633.01	6,615.90	1,576.68	1,280.50
Public service enterprises	*7,447.36*	–	*10,037.48*	*8,696.12*
Electric light	–	–	–	–
Water	7,447.36	–	10,037.48	8,696.12
All other	–	–	–	–
Cemeteries	–	*2,748.58*	*1,176.53*	–
Administration of trust funds	–	*15.00*	–	–
Interest	**8,449.05**	**2,684.14**	**1,535.47**	**4,083.03**
Loans, general purposes	*7,304.05*	*2,684.14*	*1,235.47*	*2,757.03*
Loans, public service enterprises	*1,145.00*	–	*300.00*	*1,326.00*
Loans, cemeteries	–	–	–	–
Outlays	**24,026.74**	**11,814.91**	**125.00**	**12,396.25**
Departmental	*21,169.55*	*11,575.88*	*125.00*	*12,196.25*
General government	714.00	–	125.00	–
Protection of persons and property	2,481.90	1,089.28	–	–
Health and sanitation	–	–	–	–
Highways	13,997.27	10,486.60	–	11,941.27
Charities	–	–	–	–
Schools	974.30	–	–	209.58
Libraries	262.08	–	–	–
Recreation	–	–	–	–
Unclassified	2,740.00	–	–	45.40
Public service enterprises	*2,857.19*	–	–	*200.00*
Electric light	–	–	–	–
Water	2,857.19	–	–	200.00
All other	–	–	–	–
Cemeteries	–	*239.03*	–	–
Municipal indebtedness	**135,500.00**	**56,500.00**	**46,000.00**	**75,450.00**
From sinking funds	–	–	–	–
From revenue and other sources	*15,500.00*	*11,500.00*	*4,000.00*	*15,450.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*120,000.00*	*45,000.00*	*42,000.00*	*60,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**681.79**	**1,009.38**	**1,997.29**	**85.00**
To sinking funds from revenue	–	–	–	–
All other	*681.79*	*1,009.38*	*1,997.29*	*85.00*
Refunds	**427.40**	**553.69**	**900.35**	**1,441.98**
Agency, trust, and investment	**13,516.21**	**12,229.77**	**11,501.24**	**10,084.42**
Taxes and licenses for State	*6,600.00*	*6,215.87*	*4,922.35*	*5,600.00*
Taxes for county	*6,376.60*	*5,039.00*	*3,739.00*	*4,456.36*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*539.61*	*974.90*	*2,839.89*	*28.06*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$134,450.42	$104,358.30	$82,733.36	$96,707.80
Permanent debt (except from sinking funds)	15,500.00	11,500.00	4,000.00	15,450.00
Sinking funds requirements from revenue	–	–	–	–
Outlays	24,026.74	11,814.91	125.00	12,396.25
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	120,000.00	45,000.00	42,000.00	60,000.00
Transfers (except to sinking funds) and refunds	1,109.19	1,563.07	2,897.64	1,526.98
Agency, trust, and investment	13,516.21	12,229.77	11,501.24	10,084.42
Total payments	**$308,602.56**	**$186,466.05**	**$143,257.24**	**$196,165.45**
Balance on hand, including funds	*2,346.47*	*14,656.41*	*6,502.79*	*2,772.52*
GRAND TOTAL	**$310,949.03**	**$201,122.46**	**$149,760.03**	**$198,937.97**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Bourne POPULATION 3,015	Deerfield POPULATION 2,968	Cohasset POPULATION 2,913	Weston POPULATION 2,906
REVENUE.	**$160,175.09**	**$135,389.58**	**$229,111.03**	**$196,353.08**
General	**152,736.78**	**126,963.57**	**212,052.18**	**165,618.40**
Taxes	*150,450.26*	*124,412.18*	*210,822.10*	*163,734.89*
Property, poll, and income	134,636.16	121,977.90	207,167.50	158,420.05
Corporation, bank, etc.	15,814.10	2,434.28	3,654.60	5,314.84
Licenses and permits	*392.00*	*164.00*	*333.00*	*39.00*
Fines and forfeits	*1,420.00*	*567.58*	–	*665.15*
Grants and gifts	*474.52*	*1,810.51*	*897.08*	*1,179.36*
For expenses	474.52	1,810.51	897.08	615.57
For outlays	–	–	–	563.79
All other	–	*9.80*	–	–
Commercial	**7,438.31**	**8,426.01**	**17,058.85**	**30,734.68**
Special assessments	–	*183.22*	*1,367.09*	*47.00*
To meet expenses	–	–	1,367.09	47.00
To meet outlays	–	183.22	–	–
Privileges	*415.00*	–	–	–
Departmental	*5,021.70*	*4,212.42*	*9,813.95*	*5,733.24*
General government	479.44	–	1,301.41	706.22
Protection of persons and property	107.59	83.23	411.01	196.09
Health and sanitation	256.43	344.00	252.85	–
Highways	301.00	255.37	54.51	853.09
Charities	551.84	12.24	3,256.27	21.33
Soldiers' benefits	456.00	440.00	410.00	100.00
Schools	1,301.24	1,592.53	2,050.14	2,266.52
Libraries	–	–	25.75	259.50
Recreation	–	–	30.00	13.40
Unclassified	1,568.16	1,485.05	2,022.01	1,317.09
Public service enterprises	*281.00*	–	*100.00*	*17,542.24*
Electric light	–	–	–	–
Water	–	–	–	17,514.79
All other	281.00	–	100.00	27.45
Cemeteries	–	–	*647.35*	*2,355.76*
Interest	*1,720.61*	*4,030.37*	*5,130.46*	*5,056.44*
On sinking funds	–	–	–	–
On trust and investment funds	112.50	–	2,130.43	3,224.23
All other	1,608.11	4,030.37	3,000.03	1,832.21
NON-REVENUE.	**$189,845.27**	**$239,168.14**	**$165,352.00**	**$209,729.22**
Offsets to outlays	**14,968.32**	**2,362.30**	**677.00**	**12,200.00**
Departmental	*14,968.32*	*2,362.30*	*677.00*	*12,200.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**133,022.50**	**214,855.52**	**138,000.00**	**103,000.00**
Loans, general purposes	*75,000.00*	*153,000.00*	*30,000.00*	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*58,000.00*	*59,750.00*	*108,000.00*	*103,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*22.50*	*2,105.52*	–	–
Transfers	–	–	**90.00**	**830.15**
From sinking funds	–	–	–	–
All other	–	–	*90.00*	*830.15*
Refunds	**114.12**	**2,784.37**	**115.25**	**626.66**
Agency, trust, and investment	**41,740.33**	**19,165.95**	**26,469.75**	**93,072.41**
Taxes and licenses for State	*10,321.00*	*8,337.60*	*11,200.25*	*9,927.80*
Taxes for county	*21,004.52*	*10,412.12*	*10,820.90*	*7,878.20*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*10,414.81*	*416.23*	*4,448.60*	*75,266.41*
All other	–	–		–
RECAPITULATION.				
Revenue and offsets to outlays	$175,143.41	$137,751.88	$229,788.03	$208,553.08
Premiums	22.50	2,105.52	–	–
Municipal indebtedness	133,000.00	212,750.00	138,000.00	103,000.00
Transfers and refunds	114.12	2,784.37	205.25	1,456.81
Agency, trust, and investment	41,740.33	19,165.95	26,469.75	93,072.41
Total receipts	**$350,020.36**	**$374,557.72**	**$394,463.03**	**$406,082.30**
Balance on hand, including funds	*54,789.52*	*17,003.72*	*15,261.10*	*15,832.82*
GRAND TOTAL	**$404,809.88**	**$391,561.44**	**$409,724.13**	**$421,915.12**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Bourne Population 3,015	Deerfield Population 2,968	Cohasset Population 2,913	Weston Population 2,906
Maintenance	**$122,070.53**	**$94,892.56**	**$191,353.60**	**$158,550.87**
Departmental	*121,980.51*	*94,792.56*	*190,699.64*	*148,977.41*
General government	11,099.79	5,452.20	15,865.78	10,066.44
Protection of persons and property	11,918.24	4,083.91	34,031.95	15,932.23
Health and sanitation	4,356.62	2,952.36	7,560.12	2,769.78
Highways	20,752.42	16,536.43	46,137.11	41,812.60
Charities	6,100.78	1,688.77	14,758.93	2,210.44
Soldiers' benefits	753.99	324.00	1,830.37	72.00
Schools	60,641.80	61,290.88	59,406.24	56,655.15
Libraries	3,265.51	1,697.41	5,161.92	7,748.15
Recreation	43.65	50.00	3,515.33	4,734.83
Pensions	–	–	–	–
Unclassified	3,047.71	716.60	2,431.89	1,975.79
Public service enterprises	*90.02*	–	–	*7,888.77*
Electric light	–	–	–	–
Water	–	–	–	7,888.77
All other	90.02	–	–	–
Cemeteries	–	*100.00*	*632.11*	*6,684.69*
Administration of trust funds	–	–	*21.85*	–
Interest	**4,407.98**	**10,064.83**	**2,624.05**	**8,320.90**
Loans, general purposes	*4,407.98*	*10,064.83*	*2,624.05*	*3,690.90*
Loans, public service enterprises	–	–	–	*4,630.00*
Loans, cemeteries	–	–	–	–
Outlays	**83,369.27**	**140,972.55**	**41,533.84**	**28,596.65**
Departmental	*83,369.27*	*140,972.55*	*41,533.84*	*19,461.86*
General government	–	–	1,023.86	–
Protection of persons and property	–	–	395.25	508.28
Health and sanitation	–	–	1,023.14	–
Highways	46,405.48	5,140.16	38,299.24	18,943.58
Charities	–	–	–	–
Schools	36,963.79	135,832.39	503.25	–
Libraries	–	–	–	–
Recreation	–	–	289.10	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	*9,144.79*
Electric light	–	–	–	–
Water	–	–	–	9,144.79
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**74,250.00**	**82,750.00**	**114,006.85**	**95,763.46**
From sinking funds	–	–	–	–
From revenue and other sources	*16,250.00*	*[1]13,000.00*	*6,006.85*	*7,763.46*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*58,000.00*	*69,750.00*	*108,000.00*	*88,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	–	**90.00**	**830.15**
To sinking funds from revenue	–	–	–	–
All other	–	–	*90.00*	*830.15*
Refunds	**114.12**	**2,784.37**	**115.25**	**626.66**
Agency, trust, and investment	**41,740.33**	**18,749.72**	**26,836.53**	**94,783.93**
Taxes and licenses for State	*10,321.00*	*8,337.60*	*11,200.25*	*9,927.80*
Taxes for county	*21,004.52*	*10,412.12*	*10,820.90*	*7,878.20*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*10,414.81*	–	*4,815.38*	*76,977.93*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$126,478.51	$104,957.39	$193,977.65	$166,871.77
Permanent debt (except from sinking funds)	16,250.00	[1]13,000.00	6,006.85	7,763.46
Sinking fund requirements from revenue	–	–	–	–
Outlays	83,369.27	140,972.55	41,533.84	28,596.65
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	58,000.00	69,750.00	108,000.00	88,000.00
Transfers (except to sinking funds) and refunds	114.12	2,784.37	205.25	1,456.81
Agency, trust, and investment	41,740.33	18,749.72	26,836.53	94,783.93
Total payments	**$325,952.23**	**$350,214.03**	**$376,560.12**	**$387,472.62**
Balance on hand, including funds	*78,857.65*	*41,347.41*	*33,164.01*	*34,442.50*
GRAND TOTAL	**$404,809.88**	**$391,561.44**	**$409,724.13**	**$421,915.12**

[1] Includes $695.50 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Belchertown POPULATION 2,905	Lenox POPULATION 2,895	Hadley POPULATION 2,888	Bellingham POPULATION 2,877
REVENUE.	**$89,442.55**	**$169,799.42**	**$113,018.08**	**$76,463.24**
General	**79,447.09**	**160,646.32**	**105,519.09**	**69,375.88**
Taxes	*58,766.35*	*160,101.88*	*98,275.09*	*58,129.35*
Property, poll, and income	56,268.40	152,391.93	97,014.37	53,547.21
Corporation, bank, etc.	2,497.95	7,709.95	1,260.72	4,582.14
Licenses and permits	*73.50*	*50.00*	*2.00*	*37.00*
Fines and forfeits	*1,649.40*	*20.39*	*361.70*	–
Grants and gifts	*18,967.84*	*355.82*	*6,880.30*	*11,209.53*
For expenses	18,277.84	305.82	6,880.30	11,209.53
For outlays	680.00	50.00	–	–
All other	–	*118.23*	–	–
Commercial	**9,995.46**	**9,153.10**	**7,498.99**	**7,087.36**
Special assessments	–	–	–	–
To meet expenses	–	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*7,974.94*	*8,496.11*	*4,219.26*	*6,224.41*
General government	318.51	3,423.79	69.00	81.15
Protection of persons and property	46.20	33.35	119.15	238.69
Health and sanitation	–	–	–	–
Highways	–	564.88	256.40	–
Charities	2,643.10	936.32	1,599.51	2,971.04
Soldiers' benefits	896.00	50.00	–	216.00
Schools	2,947.97	1,746.99	472.04	1,580.27
Libraries	–	–	27.73	3.71
Recreation	–	–	–	–
Unclassified	1,123.16	1,740.78	1,675.43	1,133.55
Public service enterprises	–	*10.70*	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	10.70	–	–
Cemeteries	*334.00*	*288.62*	*405.28*	*159.65*
Interest	*1,686.52*	*357.67*	*2,874.45*	*703.30*
On sinking funds	–	–	–	–
On trust and investment funds	1,047.60	111.79	27.87	–
All other	638.92	245.88	2,846.58	703.30
NON-REVENUE.	**$49,268.42**	**$134,243.73**	**$63,333.62**	**$76,953.90**
Offsets to outlays	**11,881.20**	–	–	**20,000.00**
Departmental	*11,881.20*	–	–	*20,000.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**30,000.00**	**106,500.00**	**50,000.00**	**50,000.00**
Loans, general purposes	–	*6,500.00*	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*30,000.00*	*100,000.00*	*50,000.00*	*50,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**39.67**	**875.20**	–	**25.00**
From sinking funds	–	–	–	–
All other	*39.67*	*875.20*	–	*25.00*
Refunds	**22.80**	**572.75**	**18.50**	**477.20**
Agency, trust, and investment	**7,324.75**	**26,295.78**	**13,315.12**	**6,451.70**
Taxes and licenses for State	*2,400.00*	*11,940.94*	*5,237.49*	*3,100.00*
Taxes for county	*3,392.40*	*12,983.22*	*7,350.19*	*2,995.07*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,532.35*	*1,371.62*	*727.44*	*356.63*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$101,323.75	$169,799.42	$113,018.08	$96,463.24
Premiums	–	–	–	–
Municipal indebtedness	30,000.00	106,500.00	50,000.00	50,000.00
Transfers and refunds	62.47	1,447.95	18.50	502.20
Agency, trust, and investment	7,324.75	26,295.78	13,315.12	6,451.70
Total receipts	**$138,710.97**	**$304,043.15**	**$176,351.70**	**$153,417.14**
Balance on hand, including funds	*21,682.37*	*8,288.98*	*7,222.02*	*6,439.85*
GRAND TOTAL	**$160,393.34**	**$312,332.13**	**$183,573.72**	**$159,856.99**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Belchertown Population 2,905	Lenox Population 2,895	Hadley Population 2,888	Bellingham Population 2,877
Maintenance	**$74,252.08**	**$144,084.26**	**$88,281.74**	**$63,185.12**
Departmental	*73,468.84*	*142,789.21*	*87,372.49*	*62,881.69*
General government	3,691.70	13,748.08	5,086.04	4,394.06
Protection of persons and property	2,664.82	9,811.83	2,789.11	2,039.55
Health and sanitation	1,203.29	9,278.60	2,091.28	1,222.14
Highways	17,291.85	35,931.38	18,324.25	14,613.52
Charities	5,832.91	8,535.72	4,738.02	9,208.63
Soldiers' benefits	790.00	–	–	210.00
Schools	40,003.34	63,309.60	52,226.77	30,100.45
Libraries	747.05	305.82	983.69	499.20
Recreation	–	–	10.00	37.79
Pensions	–	–	–	–
Unclassified	1,243.38	1,868.18	1,123.33	556.35
Public service enterprises	–	*44.40*	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	44.40	–	–
Cemeteries	*783.74*	*1,250.65*	*909.25*	*303.43*
Administration of trust funds	–	–	–	–
Interest	**3,173.00**	**2,796.03**	**4,638.13**	**2,615.84**
Loans, general purposes	*3,173.00*	*2,796.03*	*4,638.13*	*2,615.84*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**23,979.32**	**9,296.22**	**8,953.93**	**28,370.35**
Departmental	*23,979.32*	*9,296.22*	*8,672.38*	*28,370.35*
General government	87.00	–	237.25	–
Protection of persons and property	60.00	1,000.00	–	–
Health and sanitation	–	–	–	–
Highways	15,728.56	8,296.22	4,500.00	26,924.55
Charities	170.00	–	–	–
Schools	7,933.76	–	3,935.13	1,445.80
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	*281.55*	–
Municipal indebtedness	**34,000.00**	**110,000.00**	**58,460.00**	**57,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	*4,000.00*	*10,000.00*	*[1]8,460.00*	*1,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*30,000.00*	*100,000.00*	*50,000.00*	*56,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**39.67**	**875.20**	–	**25.00**
To sinking funds from revenue	–	–	–	–
All other	*39.67*	*875.20*	–	*25.00*
Refunds	**22.80**	**572.75**	**18.50**	**477.20**
Agency, trust, and investment	**7,176.40**	**25,532.37**	**13,316.68**	**6,451.70**
Taxes and licenses for State	*2,400.00*	*11,940.94*	*5,237.49*	*3,100.00*
Taxes for county	*3,392.40*	*12,983.22*	*7,350.19*	*2,995.07*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,384.00*	*608.21*	*729.00*	*356.63*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$77,425.08	$146,880.29	$92,919.87	$65,800.96
Permanent debt (except from sinking funds)	4,000.00	10,000.00	[1]8,460.00	1,500.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	23,979.32	9,296.22	8,953.93	28,370.35
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	30,000.00	100,000.00	50,000.00	56,000.00
Transfers (except to sinking funds) and refunds	62.47	1,447.95	18.50	502.20
Agency, trust, and investment	7,176.40	25,532.37	13,316.68	6,451.70
Total payments	**$142,643.27**	**$293,156.83**	**$173,668.98**	**$158,625.21**
Balance on hand, including funds	*17,750.07*	*19,175.30*	*9,904.74*	*1,231.78*
GRAND TOTAL	**$160,393.34**	**$312,332.13**	**$183,573.72**	**$159,856.99**

[1] Includes $960 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wilbraham POPULATION 2,833	Holliston POPULATION 2,812	Pepperell POPULATION 2,779	Norton POPULATION 2,769
REVENUE.	**$91,869.85**	**$107,970.52**	**$120,149.05**	**$108,527.50**
General	**84,780.08**	**94,347.25**	**96,922.35**	**86,502.52**
Taxes	*79,728.88*	*88,679.31*	*95,025.05*	*76,505.96*
Property, poll, and income	73,872.82	87,496.54	83,185.95	68,897.20
Corporation, bank, etc.	5,856.06	1,182.77	11,837.10	6,608.76
Licenses and permits	*65.50*	*251.00*	*73.00*	*262.50*
Fines and forfeits	*13.65*	*236.74*	*249.40*	*445.92*
Grants and gifts	*4,972.05*	*5,180.20*	*1,576.90*	*10,288.14*
For expenses	4,972.05	5,099.03	1,576.90	10,288.14
For outlays	–	81.17	–	–
All other	–	–	–	–
Commercial	**7,089.77**	**13,623.27**	**23,226.70**	**22,024.98**
Special assessments	–	*290.54*	*77.16*	*161.18*
To meet expenses	–	290.54	77.16	161.18
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*5,915.36*	*11,522.35*	*9,439.28*	[1]*5,704.10*
General government	26.72	1,571.75	236.08	227.00
Protection of persons and property	17.50	278.09	452.48	243.39
Health and sanitation	–	–	–	521.42
Highways	79.38	270.50	1,222.75	127.24
Charities	3,347.59	6,148.50	4,801.09	163.50
Soldiers' benefits	80.00	336.00	432.00	564.00
Schools	952.13	811.75	497.36	883.76
Libraries	34.73	121.00	69.54	–
Recreation	–	–	–	–
Unclassified	1,377.31	1,984.76	1,727.98	[1]2,973.79
Public service enterprises	–	–	*8,303.70*	*14,539.45*
Electric light	–	–	–	–
Water	–	–	8,303.70	14,539.45
All other	–	–	–	–
Cemeteries	*51.95*	–	*442.00*	*450.94*
Interest	*1,122.46*	*1,810.38*	*4,964.56*	*1,169.31*
On sinking funds	–	–	–	–
On trust and investment funds	165.38	256.38	2,674.22	368.03
All other	957.08	1,554.00	2,290.34	801.28
NON-REVENUE.	**$128,777.66**	**$143,347.20**	**$50,398.37**	**$167,950.01**
Offsets to outlays	**6,000.00**	**5,000.00**	**1,600.00**	**180.00**
Departmental	*6,000.00*	*5,000.00*	*1,600.00*	*180.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**113,187.36**	**123,129.20**	**35,000.00**	**152,058.50**
Loans, general purposes	*48,000.00*	*38,000.00*	–	–
Loans, public service enterprises	–	–	–	*115,000.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*65,000.00*	*85,000.00*	*35,000.00*	*35,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*187.36*	*129.20*	–	*2,058.50*
Transfers	**820.24**	**400.89**	**2,612.50**	**208.13**
From sinking funds	–	–	–	–
All other	*820.24*	*400.89*	*2,612.50*	*208.13*
Refunds	**1,025.85**	**17.80**	**48.50**	**354.79**
Agency, trust, and investment	**7,744.21**	**14,799.31**	**11,137.37**	**15,148.59**
Taxes and licenses for State	*4,700.00*	*4,900.00*	*5,600.00*	*4,000.00*
Taxes for county	*2,776.49*	*3,899.31*	*4,456.36*	*2,278.40*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*267.72*	*6,000.00*	*1,081.01*	*5,210.99*
All other	–	–	–	*3,659.20*
RECAPITULATION.				
Revenue and offsets to outlays	$97,869.85	$112,970.52	$121,749.05	$108,707.50
Premiums	187.36	129.20	–	2,058.50
Municipal indebtedness	113,000.00	123,000.00	35,000.00	150,000.00
Transfers and refunds	1,846.09	418.69	2,661.00	562.92
Agency, trust, and investment	7,744.21	14,799.31	11,137.37	15,148.59
Total receipts	**$220,647.51**	**$251,317.72**	**$170,547.42**	**$276,477.51**
Balance on hand, including funds	*5,884.29*	*39,411.35*	*9,875.10*	*21,170.13*
GRAND TOTAL	**$226,531.80**	**$290,729.07**	**$180,422.52**	**$297,647.64**

[1] Includes $282 from administration of trust funds.

Graded According to Population of 1925 — Continued.

PAYMENTS.	Wilbraham Population 2,833	Holliston Population 2,812	Pepperell Population 2,779	Norton Population 2,769
Maintenance	**$75,899.10**	**$91,920.25**	**$91,575.06**	**$85,173.82**
Departmental	*75,688.65*	*91,920.25*	*83,952.46*	*74,353.67*
General government	2,335.79	6,826.48	4,544.11	5,848.54
Protection of persons and property	1,983.01	11,183.20	7,161.18	4,536.58
Health and sanitation	2,079.29	2,909.14	1,321.49	2,987.07
Highways	15,585.83	17,115.32	18,314.64	15,014.48
Charities	7,340.46	12,924.03	10,522.55	3,406.96
Soldiers' benefits	61.35	978.00	718.00	685.00
Schools	44,385.17	35,442.57	35,845.98	39,382.90
Libraries	1,268.26	1,809.91	3,146.90	800.00
Recreation	–	1,247.59	59.00	78.25
Pensions	–	–	–	–
Unclassified	649.49	1,484.01	2,318.61	1,613.89
Public service enterprises	–	–	*6,740.60*	*10,046.06*
Electric light	–	–	–	–
Water	–	–	6,740.60	10,046.06
All other	–	–	–	–
Cemeteries	*210.45*	–	*882.00*	*492.09*
Administration of trust funds	–	–	–	*282.00*
Interest	**2,255.56**	**3,119.22**	**3,375.76**	**4,481.77**
Loans, general purposes	*2,255.56*	*3,119.22*	*645.76*	*1,256.70*
Loans, public service enterprises	–	–	*2,730.00*	*3,225.07*
Loans, cemeteries	–	–	–	–
Outlays	**57,544.60**	**48,795.58**	**2,736.52**	**121,752.86**
Departmental	*57,544.60*	*48,795.58*	*2,649.52*	*4,966.30*
General government	–	4,122.02	–	–
Protection of persons and property	–	–	213.84	–
Health and sanitation	–	–	–	–
Highways	10,704.45	9,291.70	2,194.23	3,760.00
Charities	–	–	–	–
Schools	46,840.15	35,381.86	241.45	1,206.30
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	*87.00*	*116,786.56*
Electric light	–	–	–	–
Water	–	–	87.00	116,786.56
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**68,500.00**	**91,000.00**	**60,500.00**	**59,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*3,500.00*	*1,000.00*	[1]*5,500.00*	*4,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*65,000.00*	*90,000.00*	*55,000.00*	*55,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**820.24**	**400.89**	**2,612.50**	**208.13**
To sinking funds from revenue	–	–	–	–
All other	*820.24*	*400.89*	*2,612.50*	*208.13*
Refunds	**1,025.85**	**17.80**	**48.50**	**354.79**
Agency, trust, and investment	**7,783.55**	**14,804.80**	**11,246.19**	**15,368.58**
Taxes and licenses for State	*4,700.00*	*4,900.00*	*5,600.00*	*4,000.00*
Taxes for county	*2,776.49*	*3,899.31*	*4,456.36*	*2,278.40*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*307.06*	*6,005.49*	*1,189.83*	*5,449.02*
All other	–	–	–	*3,641.16*

RECAPITULATION.

Maintenance and interest	$78,154.66	$95,039.47	$94,950.82	$89,655.59
Permanent debt (except from sinking funds)	3,500.00	1,000.00	[1]5,500.00	4,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	57,544.60	48,795.58	2,736.52	121,752.86
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	65,000.00	90,000.00	55,000.00	55,000.00
Transfers (except to sinking funds) and refunds	1,846.09	418.69	2,661.00	562.92
Agency, trust, and investment	7,783.55	14,804.80	11,246.19	15,368.58
Total payments	**$213,828.90**	**$250,058.54**	**$172,094.53**	**$286,339.95**
Balance on hand, including funds	*12,702.90*	*40,670.53*	*8,327.99*	*11,307.69*
GRAND TOTAL	**$226,531.80**	**$290,729.07**	**$180,422.52**	**$297,647.64**

[1] Includes $500 paid from balance of proceeds of sale of electric light plant.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hanover POPULATION 2,755	Scituate POPULATION 2,713	Hatfield POPULATION 2,702	Lancaster POPULATION 2,678
REVENUE.	**$98,244.60**	**$294,173.15**	**$99,774.39**	**$121,227.60**
General	**88,826.24**	**282,630.28**	**87,573.51**	**107,001.16**
Taxes	*87,192.79*	*279,452.80*	*80,630.00*	*104,897.29*
Property, poll, and income	81,279.87	275,557.78	77,382.70	102,939.49
Corporation, bank, etc.	5,912.92	3,895.02	3,247.30	1,957.80
Licenses and permits	*216.50*	*379.00*	*76.00*	*57.00*
Fines and forfeits	*194.05*	*417.15*	*1,711.25*	*550.00*
Grants and gifts	*1,222.90*	*2,381.33*	*5,156.26*	*1,496.87*
For expenses	1,222.90	2,381.33	5,146.26	1,312.87
For outlays	–	–	10.00	184.00
All other	–	–	–	–
Commercial	**9,418.36**	**11,542.87**	**12,200.88**	**14,226.44**
Special assessments	*802.42*	*1,686.65*	–	–
To meet expenses	802.42	1,686.65	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*4,945.91*	*3,384.55*	*2,691.36*	*3,276.75*
General government	6.50	58.10	157.55	191.40
Protection of persons and property	405.38	194.13	45.55	30.09
Health and sanitation	30.00	212.50	–	114.93
Highways	50.00	159.75	396.28	13.00
Charities	971.83	147.49	285.75	1,140.44
Soldiers' benefits	890.00	956.00	–	136.00
Schools	500.93	96.47	435.12	334.01
Libraries	95.00	–	13.70	135.22
Recreation	–	–	–	–
Unclassified	1,996.27	1,560.11	1,357.41	1,181.66
Public service enterprises	–	–	*5,825.54*	*8,128.54*
Electric light	–	–	–	–
Water	–	–	5,825.54	8,128.54
All other	–	–	–	–
Cemeteries	*672.70*	–	*124.00*	*934.90*
Interest	*2,997.33*	*6,471.67*	*3,559.98*	*1,886.25*
On sinking funds	–	–	1,401.75	–
On trust and investment funds	1,822.74	655.90	307.01	1,110.20
All other	1,174.59	5,815.77	1,851.22	776.05
NON-REVENUE.	**$106,883.95**	**$202,934.38**	**$79,215.42**	**$54,373.89**
Offsets to outlays	**5,256.77**	**1,200.00**	**10,000.00**	**609.78**
Departmental	*5,256.77*	*1,200.00*	*10,000.00*	–
Public service enterprises	–	–	–	*609.78*
Cemeteries	–	–	–	–
Municipal indebtedness	**89,000.00**	**175,000.00**	**50,000.00**	**40,000.00**
Loans, general purposes	*14,000.00*	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*75,000.00*	*175,000.00*	*50,000.00*	*40,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**197.65**	–	[1,638.00	**477.41**
From sinking funds	–	–	–	–
All other	*197.65*	–	*1,638.00*	*477.41*
Refunds	**235.72**	**221.58**	**84.50**	**142.51**
Agency, trust, and investment	**12,193.81**	**26,512.80**	**17,492.92**	[13,144.19
Taxes and licenses for State	*4,600.00*	*12,003.00*	*5,109.57*	*6,014.75*
Taxes for county	*5,562.09*	*14,509.80*	*7,208.84*	*4,877.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,031.72*	–	*5,174.51*	*2,252.44*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$103,501.37	$295,373.15	$109,774.39	$121,837.38
Premiums	–	–	–	–
Municipal indebtedness	89,000.00	175,000.00	50,000.00	40,000.00
Transfers and refunds	433.37	221.58	1,722.50	619.92
Agency, trust, and investment	12,193.81	26,512.80	17,492.92	13,144.19
Total receipts	**$205,128.55**	**$497,107.53**	**$178,989.81**	**$175,601.49**
Balance on hand, including funds	*9,218.90*	*39,424.53*	*17,784.94*	*14,124.00*
GRAND TOTAL	**$214,347.45**	**$536,532.06**	**$196,774.75**	**$189,725.49**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Hanover Population 2,755	Scituate Population 2,713	Hatfield Population 2,702	Lancaster Population 2,678
Maintenance	**$86,942.45**	**$192,968.78**	**$81,871.59**	**$98,718.48**
Departmental	*85,681.06*	*192,968.78*	*80,789.13*	*88,245.76*
General government	7,056.88	12,344.56	3,883.75	7,840.71
Protection of persons and property	5,406.31	35,784.17	4,783.55	9,529.98
Health and sanitation	3,194.97	7,829.91	1,441.40	3,344.78
Highways	28,728.64	55,054.94	16,756.61	18,194.98
Charities	6,266.29	10,306.98	2,145.18	3,398.43
Soldiers' benefits	960.00	2,405.00	–	150.00
Schools	30,859.79	60,659.72	47,319.91	39,083.53
Libraries	2,031.57	1,600.00	893.69	4,414.20
Recreation	–	2,682.95	240.50	–
Pensions	–	–	–	–
Unclassified	1,176.61	4,300.55	3,324.54	2,289.15
Public service enterprises	–	–	*858.96*	*7,482.19*
Electric light	–	–	–	–
Water	–	–	858.96	7,482.19
All other	–	–	–	–
Cemeteries	*1,251.39*	–	*223.50*	*2,990.53*
Administration of trust funds	*10.00*	–	–	–
Interest	**2,815.03**	**11,210.21**	**5,422.56**	**1,478.62**
Loans, general purposes	*2,815.03*	*11,210.21*	*3,422.56*	*1,478.62*
Loans, public service enterprises	–	–	*2,000.00*	–
Loans, cemeteries	–	–	–	–
Outlays	**21,612.56**	**55,104.27**	**33,840.62**	**15,373.91**
Departmental	*21,612.56*	*55,104.27*	*31,602.15*	*14,954.28*
General government	–	3,238.30	–	–
Protection of persons and property	–	17,845.66	463.35	10,000.00
Health and sanitation	–	–	521.28	198.06
Highways	21,612.56	32,786.76	20,160.53	4,472.22
Charities	–	–	–	–
Schools	–	–	9,227.99	–
Libraries	–	–	1,229.00	–
Recreation	–	1,233.55	–	–
Unclassified	–	–	–	284.00
Public service enterprises	–	–	*2,238.47*	*419.63*
Electric light	–	–	–	–
Water	–	–	2,238.47	419.63
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**61,000.00**	**236,150.00**	**27,000.00**	**45,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*6,000.00*	*26,150.00*	*2,000.00*	*5,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*55,000.00*	*210,000.00*	*25,000.00*	*40,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**197.65**	–	**1,638.00**	**477.41**
To sinking funds from revenue	–	–	*900.00*	–
All other	*197.65*	–	*738.00*	*477.41*
Refunds	**235.72**	**221.58**	**84.50**	**142.51**
Agency, trust, and investment	**12,252.47**	**26,666.26**	**17,880.68**	**13,141.49**
Taxes and licenses for State	*4,600.00*	*12,003.00*	*5,109.57*	*6,014.75*
Taxes for county	*5,562.09*	*14,509.80*	*7,208.84*	*4,877.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,090.38*	*153.46*	*5,562.27*	*2,249.74*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$89,757.48	$204,178.99	$87,294.15	$100,197.10
Permanent debt (except from sinking funds)	6,000.00	26,150.00	2,000.00	5,000.00
Sinking fund requirements from revenue	–	–	900.00	–
Outlays	21,612.56	55,104.27	33,840.62	15,373.91
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	55,000.00	210,000.00	25,000.00	40,000.00
Transfers (except to sinking funds) and refunds	433.37	221.58	822.50	619.92
Agency, trust, and investment	12,252.47	26,666.26	17,880.68	13,141.49
Total payments	**$185,055.88**	**$522,321.10**	**$167,737.95**	**$174,332.42**
Balance on hand, including funds	*29,291.57*	*14,210.96*	*29,036.80*	*15,393.07*
GRAND TOTAL	**$214,347.45**	**$536,532.06**	**$196,774.75**	**$189,725.49**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hull POPULATION 2,652	Hopkinton POPULATION 2,580	Kingston POPULATION 2,524	Ashland POPULATION 2,521
REVENUE.	**$576,229.30**	**$101,337.66**	**$108,413.94**	**$103,930.25**
General	**438,203.48**	**83,554.46**	**88,366.15**	**88,197.93**
Taxes	*432,613.94*	*73,568.84*	*83,538.46*	*80,214.18*
Property, poll, and income	422,487.30	71,495.65	79,757.66	75,079.92
Corporation, bank, etc.	10,126.64	2,073.19	3,780.80	5,134.26
Licenses and permits	*2,644.00*	*54.00*	*48.00*	*125.00*
Fines and forfeits	*2,755.45*	*6.80*	*143.36*	*7.15*
Grants and gifts	*190.09*	*9,924.82*	*4,636.33*	*7,851.60*
For expenses	190.09	9,924.82	4,636.33	7,851.60
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**138,025.82**	**17,783.20**	**20,047.79**	**15,732.32**
Special assessments	*2,532.67*	–	–	*93.25*
To meet expenses	2,532.67	–	–	93.25
To meet outlays	–	–	–	–
Privileges	–	–	*10.00*	–
Departmental	*8,981.89*	*7,491.13*	*5,354.42*	*7,039.82*
General government	–	697.00	239.00	656.00
Protection of persons and property	914.57	373.07	334.48	80.72
Health and sanitation	–	–	175.00	141.25
Highways	3,289.38	128.50	769.50	–
Charities	2,926.67	1,991.58	1,433.83	3,855.41
Soldiers' benefits	183.50	744.00	674.00	650.00
Schools	453.50	2,194.83	339.56	394.11
Libraries	47.00	–	77.92	70.50
Recreation	–	–	–	–
Unclassified	1,167.27	1,362.15	1,311.13	1,191.83
Public service enterprises	*118,259.29*	*7,123.46*	*11,209.49*	*6,013.04*
Electric light	118,259.29	–	–	–
Water	–	7,123.46	11,209.49	6,013.04
All other	–	–	–	–
Cemeteries	*201.13*	*365.30*	–	*730.31*
Interest	*8,050.84*	*2,803.31*	*3,473.88*	*1,855.90*
On sinking funds	–	574.73	–	–
On trust and investment funds	–	238.04	2,947.87	–
All other	8,050.84	1,990.54	526.01	1,855.90
NON-REVENUE.	**$432,054.30**	**$83,126.99**	**$74,921.03**	**$45,768.13**
Offsets to outlays	**355.52**	**8,004.00**	**11,362.81**	**4,225.43**
Departmental	*355.52*	*8,004.00*	*10,703.00*	*4,000.00*
Public service enterprises	–	–	*659.81*	*225.43*
Cemeteries	–	–	–	–
Municipal indebtedness	**379,072.50**	**65,000.00**	**27,000.00**	**33,000.00**
Loans, general purposes	*29,000.00*	*5,000.00*	*7,000.00*	*3,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*350,000.00*	*60,000.00*	*20,000.00*	*30,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*72.50*	–	–	–
Transfers	**32.32**	**2,095.07**	**1,064.44**	–
From sinking funds	–	–	–	–
All other	*32.32*	*2,095.07*	*1,064.44*	–
Refunds	**335.24**	**157.17**	**2,463.82**	**46.78**
Agency, trust, and investment	**52,258.72**	**7,870.75**	**33,029.96**	**8,495.92**
Taxes and licenses for State	*21,062.62*	*3,900.00*	*3,800.00*	*3,900.00*
Taxes for county	*25,392.16*	*3,103.53*	*4,594.77*	*3,103.53*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*5,803.94*	*867.22*	*24,635.19*	*1,492.39*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$576,584.82	$109,341.66	$119,776.75	$108,155.68
Premiums	72.50	–	–	–
Municipal indebtedness	379,000.00	65,000.00	27,000.00	33,000.00
Transfers and refunds	367.56	2,252.24	3,528.26	46.78
Agency, trust, and investment	52,258.72	7,870.75	33,029.96	8,495.92
Total receipts	**$1,008,283.60**	**$184,464.65**	**$183,334.97**	**$149,698.38**
Balance on hand, including funds	*34,717.81*	*18,692.86*	*18,140.54*	*27,554.54*
GRAND TOTAL	**$1,043,001.41**	**$203,157.51**	**$201,475.51**	**$177,252.92**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Hull Population 2,652	Hopkinton Population 2,580	Kingston Population 2,524	Ashland Population 2,521
Maintenance	**$417,688.11**	**$79,272.47**	**$78,080.19**	**$75,958.76**
Departmental	*337,105.64*	*72,544.10*	*71,036.46*	*71,483.55*
General government	28,998.82	5,117.99	6,189.51	4,820.52
Protection of persons and property	88,093.81	5,047.26	4,731.72	4,070.60
Health and sanitation	36,344.00	898.70	1,655.90	3,810.03
Highways	77,742.94	18,555.22	10,591.56	14,413.13
Charities	9,189.27	4,804.53	6,372.02	7,008.74
Soldiers' benefits	1,373.20	932.00	1,032.00	1,045.00
Schools	79,825.80	34,637.15	37,354.47	33,491.17
Libraries	4,061.26	–	2,031.05	1,365.78
Recreation	9,689.57	143.48	212.64	300.00
Pensions	–	–	–	–
Unclassified	1,786.97	2,407.77	865.59	1,158.58
Public service enterprises	*79,008.11*	*5,902.73*	*6,684.86*	*3,100.87*
Electric light	79,008.11	–	–	–
Water	–	5,902.73	6,684.86	3,100.87
All other	–	–	–	–
Cemeteries	*1,574.36*	*815.64*	*335.45*	*1,374.34*
Administration of trust funds	–	*10.00*	*23.42*	–
Interest	**33,620.57**	**3,467.37**	**4,027.61**	**2,672.75**
Loans, general purposes	*33,620.57*	*3,129.87*	*2,369.48*	*1,024.63*
Loans, public service enterprises	–	*337.50*	*1,658.13*	*1,648.12*
Loans, cemeteries	–	–	–	–
Outlays	**132,392.91**	**20,216.50**	**28,743.85**	**11,057.32**
Departmental	*110,458.31*	*18,222.65*	*27,937.19*	*8,050.68*
General government	1,440.75	–	–	–
Protection of persons and property	4,898.95	5,719.75	8,310.38	–
Health and sanitation	51,036.61	–	–	650.00
Highways	39,357.22	12,502.90	16,477.20	7,400.68
Charities	–	–	–	–
Schools	–	–	3,149.61	–
Libraries	–	–	–	–
Recreation	5,050.50	–	–	–
Unclassified	8,674.28	–	–	–
Public service enterprises	*21,934.60*	*1,993.85*	*806.66*	*3,006.64*
Electric light	21,934.60	–	–	–
Water	–	1,993.85	806.66	3,006.64
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**356,235.01**	**62,000.00**	**36,500.00**	**47,850.00**
From sinking funds	–	–	–	–
From revenue and other sources	*81,235.01*	*2,000.00*	*8,500.00*	*7,850.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*275,000.00*	*60,000.00*	*28,000.00*	*40,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**32.32**	**2,095.07**	**1,064.44**	–
To sinking funds from revenue	–	*400.00*	–	–
All other	*32.32*	*1,695.07*	*1,064.44*	–
Refunds	**335.24**	**157.17**	**2,463.82**	**46.78**
Agency, trust, and investment	**52,606.81**	**8,613.56**	**33,286.12**	**8,482.92**
Taxes and licenses for State	*21,062.62*	*3,900.00*	*3,800.00*	*3,900.00*
Taxes for county	*25,392.16*	*3,103.53*	*4,594.77*	*3,103.53*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*6,152.03*	*1,610.03*	*24,891.35*	*1,479.39*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$451,308.68	$82,739.84	$82,107.80	$78,631.51
Permanent debt (except from sinking funds)	81,235.01	2,000.00	8,500.00	7,850.00
Sinking fund requirements from revenue	–	400.00	–	–
Outlays	132,392.91	20,216.50	28,743.85	11,057.32
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	275,000.00	60,000.00	28,000.00	40,000.00
Transfers (except to sinking funds) and refunds	367.56	1,852.24	3,528.26	46.78
Agency, trust, and investment	52,606.81	8,613.56	33,286.12	8,482.92
Total payments	**$992,910.97**	**$175,822.14**	**$184,166.03**	**$146,068.53**
Balance on hand, including funds	*50,090.44*	*27,335.37*	*17,309.48*	*31,184.39*
GRAND TOTAL	**$1,043,001.41**	**$203,157.51**	**$201,475.51**	**$177,252.92**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Manchester POPULATION 2,499	Groveland POPULATION 2,485	Groton POPULATION 2,428	Shirley POPULATION 2,394
REVENUE.	**$246,615.99**	**$91,016.21**	**$135,616.24**	**$69,215.72**
General	**220,301.58**	**65,924.10**	**91,476.06**	**65,619.25**
Taxes	*219,428.54*	*60,309.11*	*90,679.99*	*52,037.7*
Property, poll, and income	206,145.74	59,540.13	84,694.41	43,613.70
Corporation, bank, etc.	13,282.80	768.98	5,985.58	8,424.01
Licenses and permits	*140.00*	*97.75*	*132.00*	*104.00*
Fines and forfeits	*365.00*	*25.00*	*100.07*	*592.45*
Grants and gifts	*368.04*	*5,492.24*	*564.00*	*12,885.09*
For expenses	368.04	5,492.24	564.00	12,885.09
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**26,314.41**	**25,092.11**	**44,140.18**	**3,596.47**
Special assessments	*127.95*	*309.85*	–	*172.06*
To meet expenses	127.95	309.85	–	172.06
To meet outlays	–	–	–	–
Privileges	–	–	–	*20.00*
Departmental	*4,639.25*	*3,776.30*	*7,975.84*	*1,767.73*
General government	866.50	–	965.50	113.10
Protection of persons and property	222.92	210.00	1,242.40	55.37
Health and sanitation	483.80	–	320.00	6.20
Highways	132.00	37.50	113.64	4.00
Charities	1,029.73	1,262.33	1,722.00	–
Soldiers' benefits	214.00	612.00	484.00	144.00
Schools	273.20	111.80	1,735.30	403.79
Libraries	28.00	93.06	79.88	–
Recreation	–	15.00	–	–
Unclassified	1,389.10	1,434.61	1,313.12	1,041.27
Public service enterprises	*18,535.92*	*19,027.60*	*32,549.84*	–
Electric light	–	13,151.83	32,537.34	–
Water	18,535.92	5,875.77	–	–
All other	–	–	12.50	–
Cemeteries	*1,038.00*	*1,145.05*	–	*401.76*
Interest	*1,973.29*	*833.31*	*3,614.50*	*1,234.92*
On sinking funds	–	–	–	–
On trust and investment funds	427.42	121.25	2,151.26	561.10
All other	1,545.87	712.06	1,463.24	673.82
NON-REVENUE.	**$234,845.91**	**$114,728.64**	**$73,708.62**	**$88,215.78**
Offsets to outlays	**142.98**	**9,275.00**	**8,842.19**	**9,170.95**
Departmental	–	*9,275.00*	*6,170.00*	*9,170.95*
Public service enterprises	*142.98*	–	*2,672.19*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**192,648.00**	**97,521.94**	**50,000.00**	**70,900.00**
Loans, general purposes	*72,000.00*	*14,500.00*	–	*35,900.00*
Loans, public service enterprises	–	*16,000.00*	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*120,000.00*	*67,000.00*	*50,000.00*	*35,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*648.00*	*21.94*	–	–
Transfers	**255.00**	**121.25**	**304.42**	**53.38**
From sinking funds	–	–	–	–
All other	*255.00*	*121.25*	*304.42*	*53.38*
Refunds	**124.17**	**304.00**	**253.64**	**14.53**
Agency, trust, and investment	**41,675.76**	**7,506.45**	**14,308.37**	**8,076.92**
Taxes and licenses for State	*20,463.19*	*3,100.00*	*5,900.00*	*4,100.00*
Taxes for county	*18,896.11*	*2,871.47*	*4,695.09*	*3,262.69*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,316.46*	*1,534.98*	*3,713.28*	*714.23*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$246,758.97	$100,291.21	$144,458.43	$78,386.67
Premiums	648.00	21.94	–	–
Municipal indebtedness	192,000.00	97,500.00	50,000.00	70,900.00
Transfers and refunds	379.17	425.25	558.06	67.91
Agency, trust, and investment	41,675.76	7,506.45	14,308.37	8,076.92
Total receipts	**$481,461.90**	**$205,744.85**	**$209,324.86**	**$157,431.50**
Balance on hand, including funds	*28,964.12*	*7,461.23*	*12,627.96*	*12,243.46*
GRAND TOTAL	**$510,426.02**	**$213,206.08**	**$221,952.82**	**$169,674.96**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Manchester Population 2,499	Groveland Population 2,485	Groton Population 2,428	Shirley Population 2,394
Maintenance	**$207,945.15**	**$80,945.41**	**$113,142.31**	**$65,600.24**
Departmental	*180,133.37*	*64,992.57*	*88,594.42*	*65,156.14*
General government	16,016.26	4,113.90	4,903.37	3,280.28
Protection of persons and property	30,672.89	5,166.98	8,878.75	6,550.96
Health and sanitation	18,891.80	789.16	2,322.92	2,197.75
Highways	34,770.22	14,015.65	15,287.07	16,875.81
Charities	8,310.86	5,021.03	6,456.07	3,548.83
Soldiers' benefits	496.00	699.50	408.00	150.00
Schools	53,999.69	32,531.12	41,750.12	28,866.65
Libraries	2,762.99	1,246.61	3,757.01	1,311.46
Recreation	10,840.60	395.11	1,419.60	843.26
Pensions	–	–	–	–
Unclassified	3,372.06	1,013.51	3,411.51	1,531.14
Public service enterprises	*24,757.87*	*14,551.06*	*24,547.89*	–
Electric light	–	10,419.10	24,405.35	–
Water	24,757.87	4,131.96	–	–
All other	–	–	142.54	–
Cemeteries	*3,053.91*	*1,401.78*	–	*444.10*
Administration of trust funds	–	–	–	–
Interest	**10,575.15**	**4,338.32**	**2,047.09**	**1,283.75**
Loans, general purposes	*9,855.15*	*2,225.93*	*2,047.09*	*1,283.75*
Loans, public service enterprises	*720.00*	*2,112.39*	–	–
Loans, cemeteries	–	–	–	–
Outlays	**99,559.44**	**47,148.33**	**26,707.54**	**32,967.02**
Departmental	*88,895.52*	*31,818.15*	*17,993.76*	*32,967.02*
General government	–	–	–	–
Protection of persons and property	908.50	298.24	–	267.00
Health and sanitation	73,698.61	11,066.40	–	–
Highways	11,798.90	15,520.11	17,993.76	12,851.95
Charities	–	–	–	–
Schools	–	3,893.40	–	19,748.07
Libraries	–	–	–	–
Recreation	2,489.51	–	–	100.00
Unclassified	–	1,040.00	–	–
Public service enterprises	*396.48*	*15,330.18*	*8,713.78*	–
Electric light	–	563.59	8,713.78	–
Water	396.48	14,766.59	–	–
All other	–	–	–	–
Cemeteries	*10,267.44*	–	–	–
Municipal indebtedness	**134,000.00**	**67,200.00**	**52,000.00**	**38,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	*14,000.00*	*5,200.00*	*2,000.00*	*3,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*120,000.00*	*62,000.00*	*50,000.00*	*35,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**255.00**	**121.25**	**304.42**	**53.38**
To sinking funds from revenue	–	–	–	–
All other	*255.00*	*121.25*	*304.42*	*53.38*
Refunds	**124.17**	**304.00**	**253.64**	**14.53**
Agency, trust, and investment	**41,683.64**	**7,506.45**	**14,095.09**	**8,091.65**
Taxes and licenses for State	*20,463.19*	*3,100.00*	*5,900.00*	*4,100.00*
Taxes for county	*18,896.11*	*2,871.47*	*4,695.09*	*3,262.69*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,324.34*	*1,534.98*	*3,500.00*	*728.96*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$218,520.30	$85,283.73	$115,189.40	$66,883.99
Permanent debt (except from sinking funds)	14,000.00	5,200.00	2,000.00	3,500.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	99,559.44	47,148.33	26,707.54	32,967.02
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	120,000.00	62,000.00	50,000.00	35,000.00
Transfers (except to sinking funds) and refunds	379.17	425.25	558.06	67.91
Agency, trust, and investment	41,683.64	7,506.45	14,095.09	8,091.65
Total payments	**$494,142.55**	**$207,563.76**	**$208,550.09**	**$146,510.57**
Balance on hand, including funds	*16,283.47*	*5,642.32*	*13,402.73*	*23,164.39*
GRAND TOTAL	**$510,426.02**	**$213,206.08**	**$221,952.82**	**$169,674.96**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Acton POPULATION 2,387	Millville POPULATION 2,366	Douglas POPULATION 2,363	Avon POPULATION 2,360
REVENUE.	**$101,684.11**	**$55,761.95**	**$87,288.23**	**$57,993.98**
General	**93,301.10**	**52,801.80**	**76,912.79**	**46,429.06**
Taxes	*86,948.92*	*43,270.79*	*69,274.40*	*42,290.51*
Property, poll, and income	82,514.24	35,277.97	63,242.03	40,124.22
Corporation, bank, etc.	4,434.68	7,992.82	6,032.37	2,166.29
Licenses and permits	*449.00*	*200.00*	*88.00*	*72.00*
Fines and forfeits	*402.35*	*820.78*	*184.19*	*1,030.00*
Grants and gifts	*5,500.83*	*8,510.23*	*7,366.20*	*3,036.55*
For expenses	5,500.83	8,510.23	7,216.20	3,036.55
For outlays	–	–	150.00	–
All other	–	–	–	–
Commercial	**8,383.01**	**2,960.15**	**10,375.44**	**11,564.92**
Special assessments	*18.50*	*385.45*	–	*59.50*
To meet expenses	18.50	–	–	59.50
To meet outlays	–	385.45	–	–
Privileges	–	–	–	–
Departmental	*3,614.77*	*2,200.19*	*5,682.47*	*3,073.11*
General government	164.50	–	1,037.08	.50
Protection of persons and property	789.71	43.10	55.63	65.16
Health and sanitation	268.00	–	–	639.57
Highways	78.50	–	25.00	–
Charities	–	867.02	2,751.29	189.38
Soldiers' benefits	324.00	72.00	270.00	492.00
Schools	675.66	89.00	330.88	505.10
Libraries	65.77	–	64.15	18.10
Recreation	–	–	–	–
Unclassified	1,248.63	1,129.07	1,148.44	1,163.30
Public service enterprises	–	–	*2,961.16*	*7,441.03*
Electric light	–	–	–	–
Water	–	–	2,961.16	7,441.03
All other	–	–	–	–
Cemeteries	*1,118.75*	–	*1.00*	–
Interest	*3,630.99*	*374.51*	*1,730.81*	*991.28*
On sinking funds	–	–	–	–
On trust and investment funds	2,587.21	–	1,493.48	35.58
All other	1,043.78	374.51	237.33	955.70
NON-REVENUE.	**$139,513.89**	**$64,979.09**	**$75,539.74**	**$43,886.93**
Offsets to outlays	**20,510.15**	–	**700.00**	–
Departmental	*20,000.00*	–	*700.00*	–
Public service enterprises	–	–	–	–
Cemeteries	*510.15*	–	–	–
Municipal indebtedness	**105,180.00**	**59,000.00**	**28,000.00**	**37,000.00**
Loans, general purposes	*25,180.00*	*22,000.00*	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*80,000.00*	*37,000.00*	*28,000.00*	*37,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**1,741.98**	–	**1,252.00**	**776.40**
From sinking funds	–	–	–	–
All other	*1,741.98*	–	*1,252.00*	*776.40*
Refunds	**874.22**	**208.38**	**1,302.52**	**404.55**
Agency, trust, and investment	**11,207.54**	**5,770.71**	**44,285.22**	**5,705.98**
Taxes and licenses for State	*4,500.00*	*3,011.71*	*3,600.00*	*2,800.00*
Taxes for county	*3,581.00*	*2,438.00*	*2,926.00*	*2,705.23*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*3,126.54*	*321.00*	*37,759.22*	*200.75*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$122,194.26	$55,761.95	$87,988.23	$57,993.98
Premiums	–	–	–	–
Municipal indebtedness	105,180.00	59,000.00	28,000.00	37,000.00
Transfers and refunds	2,616.20	208.38	2,554.52	1,180.95
Agency, trust, and investment	11,207.54	5,770.71	44,285.22	5,705.98
Total receipts	**$241,198.00**	**$120,741.04**	**$162,827.97**	**$101,880.91**
Balance on hand, including funds	*7,253.63*	*7,376.14*	*6,570.32*	*11,850.66*
GRAND TOTAL	**$248,451.63**	**$128,117.18**	**$169,398.29**	**$113,731.57**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Acton Population 2,387	Millville Population 2,366	Douglas Population 2,363	Avon Population 2,360
Maintenance	**$84,953.94**	**$49,713.46**	**$66,491.52**	**$51,818.96**
Departmental	*83,038.77*	*49,713.46*	*63,425.48*	*45,979.04*
General government	4,268.04	5,088.93	5,154.64	3,754.10
Protection of persons and property	7,124.09	2,308.42	3,637.89	5,511.40
Health and sanitation	2,024.33	667.35	752.83	3,168.72
Highways	22,240.42	9,252.77	15,786.42	6,040.87
Charities	1,949.38	2,908.57	7,740.01	1,911.07
Soldiers' benefits	288.00	214.00	230.00	526.00
Schools	42,472.15	27,806.55	27,629.09	23,793.11
Libraries	1,250.37	499.60	1,954.79	698.41
Recreation	12.00	8.75	30.00	25.00
Pensions	–	–	–	–
Unclassified	1,409.99	958.52	509.81	550.36
Public service enterprises	*23.00*	–	*2,806.79*	*5,839.92*
Electric light	–	–	–	–
Water	–	–	2,806.79	5,839.92
All other	23.00	–	–	–
Cemeteries	*1,892.17*	–	*50.00*	–
Administration of trust funds	–	–	*209.25*	–
Interest	**3,011.17**	**1,693.53**	**2,998.39**	**855.50**
Loans, general purposes	*3,011.17*	*1,693.53*	*1,992.14*	*825.50*
Loans, public service enterprises	–	–	*1,006.25*	*30.00*
Loans, cemeteries	–	–	–	–
Outlays	**57,113.68**	**24,976.83**	**1,222.75**	**2,147.89**
Departmental	*57,113.68*	*24,976.83*	*1,222.75*	*1,065.70*
General government	90.66	–	–	–
Protection of persons and property	10,860.03	1,136.61	–	–
Health and sanitation	–	–	–	–
Highways	41,631.83	23,093.76	503.00	57.00
Charities	–	–	–	–
Schools	2,631.16	746.46	719.75	708.70
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	1,900.00	–	–	300.00
Public service enterprises	–	–	–	*1,082.19*
Electric light	–	–	–	–
Water	–	–	–	1,082.19
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**77,625.00**	**37,100.00**	**45,000.00**	**38,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	*7,625.00*	*7,100.00*	*7,000.00*	*1,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*70,000.00*	*30,000.00*	*38,000.00*	*37,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**1,741.98**	–	**1,252.00**	**776.40**
To sinking funds from revenue	–	–	–	–
All other	*1,741.98*	–	*1,252.00*	*776.40*
Refunds	**874.22**	**208.38**	**1,302.52**	**404.55**
Agency, trust, and investment	**11,574.82**	**5,770.71**	**38,723.12**	**5,741.56**
Taxes and licenses for State	*4,500.00*	*3,011.71*	*3,600.00*	*2,800.00*
Taxes for county	*3,581.00*	*2,438.00*	*2,926.00*	*2,705.23*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*3,493.82*	*321.00*	*32,197.12*	*236.33*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$87,965.11	$51,406.99	$69,489.91	$52,674.46
Permanent debt (except from sinking funds)	7,625.00	7,100.00	7,000.00	1,500.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	57,113.68	24,976.83	1,222.75	2,147.89
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	70,000.00	30,000.00	38,000.00	37,000.00
Transfers (except to sinking funds) and refunds	2,616.20	208.38	2,554.52	1,180.95
Agency, trust, and investment	11,574.82	5,770.71	38,723.12	5,741.56
Total payments	**$236,894.81**	**$119,462.91**	**$156,990.30**	**$100,244.86**
Balance on hand, including funds	*11,556.82*	*8,654.27*	*12,407.99*	*13,486.71*
GRAND TOTAL	**$248,451.63**	**$128,117.18**	**$169,398.29**	**$113,731.57**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Merrimac Population 2,349	Rehoboth Population 2,332	Charlton Population 2,295	Wayland Population 2,255
REVENUE.	**$102,615.04**	**$71,414.92**	**$75,596.07**	**$107,386.33**
General	**64,701.38**	**66,912.41**	**71,151.82**	**86,559.18**
Taxes	*57,496.55*	*52,959.37*	*52,379.36*	*85,484.39*
Property, poll, and income	54,775.48	52,254.35	49,682.75	83,908.64
Corporation, bank, etc.	2,721.07	705.02	2,696.61	1,575.75
Licenses and permits	*147.00*	*88.00*	*6.00*	*98.00*
Fines and forfeits	*722.50*	*57.50*	*10.00*	*378.66*
Grants and gifts	*6,335.33*	*13,807.54*	*18,756.46*	*598.13*
For expenses	5,610.33	13,807.54	16,756.46	598.13
For outlays	725.00	–	2,000.00	–
All other	–	–	–	–
Commercial	**37,913.66**	**4,502.51**	**4,444.25**	**20,827.15**
Special assessments	*282.92*	*858.50*	–	*497.35*
To meet expenses	282.92	858.50	–	497.35
To meet outlays	–	–	–	–
Privileges	–	*85.00*	–	–
Departmental	*3,904.81*	*2,300.74*	*2,166.52*	*11,451.52*
General government	592.64	–	21.80	46.00
Protection of persons and property	420.59	365.77	22.92	402.00
Health and sanitation	226.25	–	–	–
Highways	36.50	–	–	8,171.00
Charities	583.78	–	674.04	228.00
Soldiers' benefits	714.00	96.00	264.00	924.00
Schools	–	645.38	52.78	405.34
Libraries	52.16	–	9.35	39.38
Recreation	–	–	–	–
Unclassified	1,278.89	1,193.59	1,121.63	1,235.80
Public service enterprises	*31,848.16*	–	–	*2,712.25*
Electric light	23,168.57	–	–	–
Water	8,679.59	–	–	2,712.25
All other	–	–	–	–
Cemeteries	*668.55*	*375.00*	*509.29*	*835.23*
Interest	*1,209.22*	*883.27*	*1,768.44*	*5,330.80*
On sinking funds	–	–	–	–
On trust and investment funds	192.46	150.00	942.44	1,210.56
All other	1,016.76	733.27	826.00	4,120.24
NON-REVENUE.	**$41,933.82**	**$59,188.44**	**$70,051.00**	**$93,914.64**
Offsets to outlays	**4,249.28**	**13,180.00**	–	–
Departmental	*4,085.28*	*13,180.00*	–	–
Public service enterprises	*164.00*	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**27,000.00**	**40,000.00**	**63,000.00**	**80,000.00**
Loans, general purposes	*12,000.00*	–	*2,600.00*	–
Loans, public service enterprises	–	–	–	*3,000.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*15,000.00*	*40,000.00*	*60,400.00*	*77,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**2,738.00**	**150.00**	**240.69**	**8.00**
From sinking funds	–	–	–	–
All other	*2,738.00*	*150.00*	*240.69*	*8.00*
Refunds	**393.22**	**188.21**	**70.94**	**383.22**
Agency, trust, and investment	**7,553.32**	**5,670.23**	**6,739.37**	**13,523.42**
Taxes and licenses for State	*3,500.00*	*3,100.00*	*3,500.00*	*6,800.00*
Taxes for county	*3,241.98*	*1,765.76*	*2,845.00*	*5,411.29*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*811.34*	*804.47*	*394.37*	*1,312.13*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$106,864.32	$84,594.92	$75,596.07	$107,386.33
Premiums	–	–	–	–
Municipal indebtedness	27,000.00	40,000.00	63,000.00	80,000.00
Transfers and refunds	3,131.22	338.21	311.63	391.22
Agency, trust, and investment	7,553.32	5,670.23	6,739.37	13,523.42
Total receipts	**$144,548.86**	**$130,603.36**	**$145,647.07**	**$201,300.97**
Balance on hand, including funds	*28,881.85*	*9,810.00*	*23,744.44*	*3,394.85*
GRAND TOTAL	**$173,430.71**	**$140,413.36**	**$169,391.51**	**$204,695.82**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Merrimac Population 2,349	Rehoboth Population 2,332	Charlton Population 2,295	Wayland Population 2,255
Maintenance	**$85,267.42**	**$59,271.49**	**$67,841.97**	**$97,567.57**
Departmental	*61,113.36*	*58,896.49*	*67,044.58*	*93,130.61*
General government	5,592.31	2,433.07	3,704.20	6,753.53
Protection of persons and property	7,589.01	1,721.71	782.34	7,123.76
Health and sanitation	2,033.03	2,607.95	1,043.92	2,078.89
Highways	13,378.75	15,517.26	20,219.48	28,076.42
Charities	4,253.95	3,058.97	4,570.67	919.56
Soldiers' benefits	690.60	48.00	696.00	1,430.28
Schools	24,978.90	33,224.21	34,691.23	38,546.54
Libraries	771.48	–	483.22	4,668.26
Recreation	115.60	–	193.06	244.81
Pensions	–	–	–	–
Unclassified	1,709.73	285.32	660.46	3,288.56
Public service enterprises	*22,730.51*	–	–	*2,696.69*
Electric light	16,389.96	–	–	–
Water	6,340.55	–	–	2,696.69
All other	–	–	–	–
Cemeteries	*1,423.55*	*375.00*	*797.39*	*1,730.27*
Administration of trust funds	–	–	–	*10.00*
Interest	**2,089.32**	**1,692.67**	**4,115.02**	**5,386.97**
Loans, general purposes	*618.82*	*1,692.67*	*4,115.02*	*5,319.47*
Loans, public service enterprises	*1,470.50*	–	–	*67.50*
Loans, cemeteries	–	–	–	–
Outlays	**30,930.76**	**36,121.04**	**8,312.47**	**10,437.15**
Departmental	*27,170.20*	*36,121.04*	*8,312.47*	*7,437.15*
General government	–	–	–	–
Protection of persons and property	6,500.00	–	7,442.50	–
Health and sanitation	15,381.24	–	–	–
Highways	5,288.96	34,671.04	799.97	6,819.15
Charities	–	–	–	–
Schools	–	1,450.00	70.00	198.00
Libraries	–	–	–	–
Recreation	–	–	–	420.00
Unclassified	–	–	–	–
Public service enterprises	*3,760.56*	–	–	*3,000.00*
Electric light	3,433.81	–	–	–
Water	326.75	–	–	3,000.00
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**21,050.00**	**23,000.00**	**52,000.00**	**66,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*6,050.00*	*3,000.00*	*2,000.00*	*2,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*15,000.00*	*20,000.00*	*50,000.00*	*64,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**2,738.00**	**150.00**	**240.69**	**8.00**
To sinking funds from revenue	–	–	–	–
All other	*2,738.00*	*150.00*	*240.69*	*8.00*
Refunds	**393.22**	**188.21**	**70.94**	**383.22**
Agency, trust, and investment	**7,598.87**	**5,670.23**	**6,775.80**	**13,626.02**
Taxes and licenses for State	*3,500.00*	*3,100.00*	*3,500.00*	*6,800.00*
Taxes for county	*3,241.98*	*1,765.76*	*2,845.00*	*5,411.29*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*856.89*	*804.47*	*430.80*	*1,414.73*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$87,356.74	$60,964.16	$71,956.99	$102,954.54
Permanent debt (except from sinking funds)	6,050.00	3,000.00	2,000.00	2,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	30,930.76	36,121.04	8,312.47	10,437.15
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	15,000.00	20,000.00	50,000.00	64,000.00
Transfers (except to sinking funds) and refunds	3,131.22	338.21	311.63	391.22
Agency, trust, and investment	7,598.87	5,670.23	6,775.80	13,626.02
Total payments	**$150,067.59**	**$126,093.64**	**$139,356.89**	**$193,408.93**
Balance on hand, including funds	*23,363.12*	*14,319.72*	*30,034.62*	*11,286.89*
GRAND TOTAL	**$173,430.71**	**$140,413.36**	**$169,391.51**	**$204,695.82**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Rutland POPULATION 2,236	Sutton POPULATION 2,174	Hanson POPULATION 2,166	Ashburnham POPULATION 2,159
REVENUE.	**$66,312.96**	**$68,958.30**	**$84,237.04**	**$90,858.24**
General	**54,484.37**	**58,870.95**	**74,507.68**	**62,230.11**
Taxes	*43,725.35*	*46,240.18*	*68,765.41*	*51,109.37*
Property, poll, and income	40,724.74	40,483.31	64,737.56	46,327.41
Corporation, bank, etc.	3,000.61	5,756.87	4,027.85	4,781.96
Licenses and permits	*74.50*	*43.00*	*100.00*	*42.50*
Fines and forfeits	*10.00*	*46.82*	*93.67*	*243.56*
Grants and gifts	*10,674.52*	*12,540.95*	*5,548.60*	*10,834.68*
For expenses	10,649.52	12,540.95	5,548.60	10,834.68
For outlays	25.00	–	–	–
All other	–	–	–	–
Commercial	**11,828.59**	**10,087.35**	**9,729.36**	**28,628.13**
Special assessments	*8.26*	–	–	*73.15*
To meet expenses	8.26	–	–	73.15
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*3,984.89*	*8,953.70*	*4,526.40*	*3,654.33*
General government	501.20	186.00	330.50	240.00
Protection of persons and property	58.13	292.00	772.37	441.54
Health and sanitation	–	–	508.65	–
Highways	–	–	127.25	23.88
Charities	2,106.67	6,484.72	435.25	1,419.08
Soldiers' benefits	144.00	648.00	564.00	408.00
Schools	259.34	–	223.62	–
Libraries	72.07	2.63	39.00	2.62
Recreation	–	–	–	–
Unclassified	843.48	1,340.35	1,525.76	1,119.21
Public service enterprises	*6,723.82*	–	*3,610.79*	*21,441.63*
Electric light	–	–	–	14,507.68
Water	6,722.62	–	3,610.79	6,933.95
All other	1.20	–	–	–
Cemeteries	–	*386.25*	*158.00*	*668.50*
Interest	*1,111.62*	*747.40*	*1,434.17*	*2,790.52*
On sinking funds	–	–	–	–
On trust and investment funds	11.34	725.13	23.57	1,176.31
All other	1,100.28	22.27	1,410.60	1,614.21
NON-REVENUE.	**$82,873.94**	**$36,166.36**	**$104,220.02**	**$77,573.43**
Offsets to outlays	**9,951.48**	**1,964.93**	**10,256.69**	–
Departmental	*9,951.48*	*1,964.93*	*10,183.54*	–
Public service enterprises	–	–	*73.15*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**68,600.00**	**25,000.00**	**85,000.00**	**69,049.90**
Loans, general purposes	–	–	*33,000.00*	*1,700.00*
Loans, public service enterprises	*16,000.00*	–	*2,000.00*	*8,500.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*52,600.00*	*25,000.00*	*50,000.00*	*58,849.90*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**12.42**	**186.72**	–	**958.63**
From sinking funds	–	–	–	–
All other	*12.42*	*186.72*	–	*958.63*
Refunds	**313.04**	**172.13**	**104.79**	**107.46**
Agency, trust, and investment	**3,997.00**	**8,842.58**	**8,858.54**	**7,457.44**
Taxes and licenses for State	*2,209.00*	*4,000.00*	*3,800.00*	*3,139.10*
Taxes for county	*1,788.00*	*3,251.00*	*4,594.78*	*2,520.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	–	*1,591.58*	*463.76*	*1,798.34*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$76,264.44	$70,923.23	$94,493.73	$90,858.24
Premiums	–	–	–	–
Municipal indebtedness	68,600.00	25,000.00	85,000.00	69,049.90
Transfers and refunds	325.46	358.85	104.79	1,066.09
Agency, trust, and investment	3,997.00	8,842.58	8,858.54	7,457.44
Total receipts	**$149,186.90**	**$105,124.66**	**$188,457.06**	**$168,431.67**
Balance on hand, including funds	*4,252.70*	*8,654.08*	*21,281.28*	*11,626.51*
GRAND TOTAL	**$153,439.60**	**$113,778.74**	**$209,738.34**	**$180,058.18**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Rutland Population 2,236	Sutton Population 2,174	Hanson Population 2,166	Ashburnham Population 2,159
Maintenance	**$50,919.27**	**$74,290.86**	**$69,454.04**	**$74,742.25**
Departmental	*46,852.84*	*73,298.50*	*66,074.95*	*56,390.56*
General government	3,653.56	3,770.64	4,665.55	3,400.12
Protection of persons and property	1,694.17	2,930.38	5,947.60	5,683.28
Health and sanitation	804.95	1,085.19	2,060.05	2,056.84
Highways	15,624.28	21,234.74	21,925.79	16,222.90
Charities	1,500.74	12,141.25	2,591.34	2,515.09
Soldiers' benefits	456.00	931.00	558.00	372.00
Schools	21,036.09	29,972.98	25,854.45	23,474.88
Libraries	533.61	662.18	1,368.46	1,111.70
Recreation	492.40	–	–	117.80
Pensions	–	–	–	–
Unclassified	1,057.04	570.14	1,103.71	1,435.95
Public service enterprises	*4,066.43*	–	*3,171.09*	*17,043.99*
Electric light	–	–	–	11,837.02
Water	4,066.43	–	3,171.09	5,206.97
All other	–	–	–	–
Cemeteries	–	*972.36*	*208.00*	*1,307.70*
Administration of trust funds	–	*20.00*	–	–
Interest	**2,670.83**	**596.46**	**3,115.71**	**2,391.15**
Loans, general purposes	*2,347.70*	*596.46*	*2,260.71*	*1,742.47*
Loans, public service enterprises	*323.13*	–	*855.00*	*648.68*
Loans, cemeteries	–	–	–	–
Outlays	**34,117.12**	**1,500.00**	**52,500.53**	**12,756.03**
Departmental	*16,193.22*	*1,500.00*	*45,645.68*	*2,668.59*
General government	225.00	–	394.45	60.00
Protection of persons and property	–	–	514.83	–
Health and sanitation	–	–	–	–
Highways	11,992.67	1,500.00	12,649.88	2,608.59
Charities	–	–	–	–
Schools	3,975.55	–	32,086.52	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	*17,923.90*	–	*6,854.85*	*10,087.44*
Electric light	–	–	–	3,353.86
Water	17,923.90	–	6,854.85	6,733.58
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**56,100.00**	**25,900.00**	**47,000.00**	**78,950.88**
From sinking funds	–	–	–	–
From revenue and other sources	*6,600.00*	*900.00*	*2,000.00*	*4,550.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*49,500.00*	*25,000.00*	*45,000.00*	*74,400.88*
Warrants or orders, previous years	–	–	–	–
Transfers	**12.42**	**186.72**	–	**958.63**
To sinking funds from revenue	–	–	–	–
All other	*12.42*	*186.72*	–	*958.63*
Refunds	**313.04**	**172.13**	**104.79**	**107.46**
Agency, trust, and investment	**4,008.34**	**9,101.65**	**8,825.49**	**7,804.62**
Taxes and licenses for State	*2,209.00*	*4,000.00*	*3,800.00*	*3,139.10*
Taxes for county	*1,788.00*	*3,251.00*	*4,594.78*	*2,520.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*11.34*	*1,850.65*	*430.71*	*2,145.52*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$53,590.10	$74,887.32	$72,569.75	$77,133.40
Permanent debt (except from sinking funds)	6,600.00	900.00	2,000.00	4,550.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	34,117.12	1,500.00	52,500.53	12,756.03
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	49,500.00	25,000.00	45,000.00	74,400.88
Transfers (except to sinking funds) and refunds	325.46	358.85	104.79	1,066.09
Agency, trust, and investment	4,008.34	9,101.65	8,825.49	7,804.62
Total payments	**$148,141.02**	**$111,747.82**	**$181,000.56**	**$177,711.02**
Balance on hand, including funds	*5,298.58*	*2,030.92*	*28,737.78*	*2,347.16*
GRAND TOTAL	**$153,439.60**	**$113,778.74**	**$209,738.34**	**$180,058.18**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Raynham POPULATION 2,128	Harwich POPULATION 2,077	Southborough POPULATION 2,053	Hamilton POPULATION 2,018
REVENUE.	**$56,213.98**	**$83,961.18**	**$111,300.03**	**$120,668.16**
General	**52,620.02**	**72,963.61**	**103,299.82**	**115,815.01**
Taxes	*39,665.80*	*64,332.26*	*98,325.08*	*115,219.05*
Property, poll, and income	37,157.67	62,859.90	92,166.35	111,395.71
Corporation, bank, etc.	2,508.13	1,472.36	6,158.73	3,823.34
Licenses and permits	*126.00*	*134.00*	*22.00*	*93.50*
Fines and forfeits	*103.10*	*940.00*	*95.00*	*60.00*
Grants and gifts	*12,726.12*	*7,557.35*	*4,857.74*	*442.46*
For expenses	12,725.12	7,557.35	4,857.74	442.46
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**3,593.96**	**10,997.57**	**8,000.21**	**4,853.15**
Special assessments	*569.00*	*897.03*	*110.56*	*1,293.01*
To meet expenses	569.00	897.03	110.56	1,293.01
To meet outlays	–	–	–	–
Privileges	*2.00*	*1,675.00*	*50.00*	–
Departmental	*1,866.85*	*7,580.56*	*5,042.11*	*2,053.02*
General government	33.04	743.12	429.50	121.00
Protection of persons and property	22.89	354.76	768.90	173.85
Health and sanitation	–	639.27	–	–
Highways	17.75	–	–	204.50
Charities	282.02	1,178.39	639.00	253.50
Soldiers' benefits	264.00	486.00	176.00	198.00
Schools	3.35	2,667.22	1,753.96	98.00
Libraries	–	398.89	46.40	38.80
Recreation	–	18.16	–	–
Unclassified	1,243.80	1,094.75	1,228.35	965.37
Public service enterprises	–	–	–	*12.84*
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	12.84
Cemeteries	*221.50*	–	*1,841.25*	*377.75*
Interest	*934.61*	*844.98*	*956.29*	*1,116.53*
On sinking funds	–	–	–	–
On trust and investment funds	29.85	606.06	148.20	90.83
All other	904.76	238.92	808.09	1,025.70
NON-REVENUE.	**$29,704.38**	**$62,543.08**	**$51,905.02**	**$151,090.01**
Offsets to outlays	**5,000.00**	**11,400.00**	**400.00**	**1,500.00**
Departmental	*5,000.00*	*11,400.00*	*400.00*	*1,500.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**20,000.00**	**38,000.00**	**40,000.00**	**134,000.00**
Loans, general purposes	–	–	–	*19,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*20,000.00*	*38,000.00*	*40,000.00*	*115,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**34.00**	**44.78**	–	**160.00**
From sinking funds	–	–	–	–
All other	*34.00*	*44.78*	–	*160.00*
Refunds	**20.10**	**85.53**	**88.10**	**128.45**
Agency, trust, and investment	**4,650.28**	**13,012.77**	**11,416.92**	**15,301.56**
Taxes and licenses for State	*2,600.00*	*4,200.00*	*5,500.00*	*7,736.00*
Taxes for county	*1,480.96*	*8,564.95*	*4,470.00*	*7,132.36*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*569.32*	*247.82*	*1,446.92*	*433.20*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$61,213.98	$95,361.18	$111,700.03	$122,168.16
Premiums	–	–	–	–
Municipal indebtedness	20,000.00	38,000.00	40,000.00	134,000.00
Transfers and refunds	54.10	130.31	88.10	288.45
Agency, trust, and investment	4,650.28	13,012.77	11,416.92	15,301.56
Total receipts	**$85,918.36**	**$146,504.26**	**$163,205.05**	**$271,758.17**
Balance on hand, including funds	*15,046.17*	*1,766.91*	*19,961.59*	*30,764.79*
GRAND TOTAL	**$100,964.53**	**$148,271.17**	**$183,166.64**	**$302,522.96**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Raynham Population 2,128	Harwich Population 2,077	Southborough Population 2,053	Hamilton Population 2,018
Maintenance	**$49,001.90**	**$67,844.04**	**$89,948.42**	**$111,614.18**
Departmental	*48,312.50*	*67,668.19*	*87,575.81*	*110,594.01*
General government	3,061.06	7,961.12	6,206.99	11,019.34
Protection of persons and property	3,025.51	5,744.03	10,249.40	10,750.70
Health and sanitation	1,364.59	2,684.38	1,617.40	4,195.46
Highways	12,792.92	17,326.00	21,325.15	32,357.62
Charities	945.35	6,299.90	1,453.40	3,350.07
Soldiers' benefits	501.00	384.00	110.00	330.53
Schools	25,928.54	25,292.46	40,825.49	44,328.51
Libraries	480.29	648.44	4,087.99	2,964.54
Recreation	18.24	68.75	275.97	423.98
Pensions	–	–	–	–
Unclassified	195.00	1,259.11	1,424.02	873.26
Public service enterprises	*20.00*	*172.85*	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	20.00	172.85	–	–
Cemeteries	*669.40*	–	*2,372.61*	*1,020.17*
Administration of trust funds	–	*3.00*	–	–
Interest	**608.77**	**697.17**	**964.12**	**2,772.74**
Loans, general purposes	*608.77*	*697.17*	*964.12*	*2,772.74*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**1,042.72**	**16,973.69**	**11,238.45**	**41,899.26**
Departmental	*1,042.72*	*16,973.69*	*11,238.45*	*41,899.26*
General government	–	1,256.37	–	–
Protection of persons and property	–	–	2,087.45	7,750.00
Health and sanitation	–	–	–	27,884.41
Highways	1,042.72	15,462.32	2,471.14	–
Charities	–	–	–	–
Schools	–	–	6,679.86	–
Libraries	–	–	–	1,500.00
Recreation	–	–	–	–
Unclassified	–	255.00	–	4,764.85
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**38,000.00**	**38,000.00**	**44,400.00**	**108,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*3,000.00*	–	*4,400.00*	*1,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*35,000.00*	*38,000.00*	*40,000.00*	*107,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**34.00**	**44.78**	–	**160.00**
To sinking funds from revenue	–	–	–	–
All other	*34.00*	*44.78*	–	*160.00*
Refunds	**20.10**	**85.53**	**88.10**	**128.45**
Agency, trust, and investment	**4,646.13**	**13,032.41**	**11,421.00**	**15,484.14**
Taxes and licenses for State	*2,600.00*	*4,200.00*	*5,500.00*	*7,736.00*
Taxes for county	*1,480.96*	*8,564.95*	*4,470.00*	*7,132.36*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*565.17*	*267.46*	*1,451.00*	*615.78*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$49,610.67	$68,541.21	$90,912.54	$114,386.92
Permanent debt (except from sinking funds)	3,000.00	–	4,400.00	1,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	1,042.72	16,973.69	11,238.45	41,899.26
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	35,000.00	38,000.00	40,000.00	107,000.00
Transfers (except to sinking funds) and refunds	54.10	130.31	88.10	288.45
Agency, trust, and investment	4,646.13	13,032.41	11,421.00	15,484.14
Total payments	**$93,353.62**	**$136,677.62**	**$158,060.09**	**$280,058.77**
Balance on hand, including funds	*7,610.91*	*11,593.55*	*25,106.55*	*22,464.19*
GRAND TOTAL	**$100,964.53**	**$148,271.17**	**$183,166.64**	**$302,522.96**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Williamsburg POPULATION 1,993	Upton POPULATION 1,988	Northborough POPULATION 1,968	West Boylston POPULATION 1,916
REVENUE.	**$65,947.78**	**$59,683.28**	**$98,022.79**	**$90,482.25**
General	**52,193.92**	**50,760.88**	**77,531.37**	**71,713.53**
Taxes	*43,457.64*	*40,661.63*	*68,901.05*	*60,599.67*
Property, poll, and income	41,126.02	39,490.99	66,813.58	60,289.40
Corporation, bank, etc.	2,331.62	1,170.64	2,087.47	310.27
Licenses and permits	*42.00*	*46.00*	*88.00*	*62.00*
Fines and forfeits	*178.00*	*3.45*	*240.28*	*55.00*
Grants and gifts	*8,516.28*	*10,049.80*	*8,302.04*	*10,996.86*
For expenses	8,516.28	10,049.80	8,302.04	10,643.16
For outlays	–	–	–	353.70
All other	–	–	–	–
Commercial	**13,753.86**	**8,922.40**	**20,491.42**	**18,768.72**
Special assessments	*24.50*	–	*388.96*	*361.93*
To meet expenses	24.50	–	388.96	361.93
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*6,468.70*	*6,765.13*	*8,486.85*	*1,248.15*
General government	181.64	263.00	2,323.73	–
Protection of persons and property	34.34	220.27	313.43	102.11
Health and sanitation	–	–	563.28	13.90
Highways	421.47	–	5.50	–
Charities	939.35	3,312.97	3,064.01	22.00
Soldiers' benefits	175.50	1,002.00	388.22	168.00
Schools	3,675.14	989.41	560.96	26.25
Libraries	–	16.00	93.11	73.53
Recreation	–	–	98.50	2.00
Unclassified	1,041.26	961.48	1,076.11	840.36
Public service enterprises	*2,982.65*	–	*5,370.94*	*16,025.87*
Electric light	–	–	–	16,025.87
Water	2,954.60	–	5,370.94	–
All other	28.05	–	–	–
Cemeteries	–	*1,201.75*	*1,321.22*	*273.50*
Interest	*4,278.01*	*955.52*	*4,923.45*	*859.27*
On sinking funds	1,210.01	–	–	–
On trust and investment funds	2,106.24	495.50	3,230.29	334.23
All other	961.76	460.02	1,693.16	525.04
NON-REVENUE.	**$48,853.78**	**$24,882.38**	**$91,387.85**	**$65,731.99**
Offsets to outlays	**870.00**	–	**22,872.13**	**9,115.43**
Departmental	*870.00*	–	*22,872.13*	*9,000.00*
Public service enterprises	–	–	–	*115.43*
Cemeteries	–	–	–	–
Municipal indebtedness	**39,000.00**	**18,238.65**	**50,000.00**	**51,500.00**
Loans, general purposes	–	–	–	*16,500.00*
Loans, public service enterprises	*4,000.00*	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*35,000.00*	*18,000.00*	*50,000.00*	*35,000.00*
Unpaid warrants or orders, current year	–	*238.65*	–	–
Premiums	–	–	–	–
Transfers	**2,185.22**	**495.50**	**1,933.44**	**34.00**
From sinking funds	–	–	–	–
All other	*2,185.22*	*495.50*	*1,933.44*	*34.00*
Refunds	**22.00**	**14.73**	**60.45**	**241.04**
Agency, trust, and investment	**6,776.56**	**6,133.50**	**16,521.83**	**4,841.52**
Taxes and licenses for State	*2,800.00*	*2,800.00*	*3,700.00*	*2,400.00*
Taxes for county	*3,967.79*	*2,276.00*	*3,007.00*	*1,951.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*18.77*	*1,057.50*	*9,814.83*	*490.52*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$66,817.78	$59,683.28	$120,894.92	$99,597.68
Premiums	–	–	–	–
Municipal indebtedness	39,000.00	18,238.65	50,000.00	51,500.00
Transfers and refunds	2,207.22	510.23	1,993.89	275.04
Agency, trust, and investment	6,776.56	6,133.50	16,521.83	4,841.52
Total receipts	**$114,801.56**	**$84,565.66**	**$189,410.64**	**$156,214.24**
Balance on hand, including funds	*20,798.34*	*1,171.22*	*52,403.08*	*13,563.65*
GRAND TOTAL	**$135,599.90**	**$85,736.88**	**$241,813.72**	**$169,777.89**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Williamsburg Population 1,993	Upton Population 1,988	Northborough Population 1,968	West Boylston Population 1,916
Maintenance	**$53,539.54**	**$57,241.91**	**$81,022.01**	**$71,195.98**
Departmental	*52,562.26*	*56,045.64*	*76,040.22*	*60,109.11*
General government	2,571.97	3,537.16	5,988.32	2,801.41
Protection of persons and property	1,474.59	2,771.71	6,083.42	2,414.59
Health and sanitation	1,064.46	830.32	2,327.08	2,552.96
Highways	12,021.91	13,799.71	18,026.66	12,978.16
Charities	2,130.34	8,320.54	7,612.72	1,550.07
Soldiers' benefits	168.00	1,642.50	1,092.78	252.00
Schools	32,349.74	22,466.08	30,254.98	32,913.09
Libraries	311.25	969.18	2,184.02	2,433.10
Recreation	–	325.50	408.10	859.13
Pensions	–	–	–	–
Unclassified	470.00	1,382.94	2,062.14	1,354.60
Public service enterprises	*954.65*	–	*2,891.76*	*10,707.55*
Electric light	–	–	–	10,707.55
Water	935.95	–	2,563.97	–
All other	18.70	–	327.79	–
Cemeteries	*22.63*	*1,196.27*	*2,085.03*	*379.32*
Administration of trust funds	–	–	*5.00*	–
Interest	**3,159.67**	**574.17**	**3,632.37**	**1,240.97**
Loans, general purposes	*1,979.67*	*574.17*	*3,632.37*	*1,220.97*
Loans, public service enterprises	*1,180.00*	–	–	*20.00*
Loans, cemeteries	–	–	–	–
Outlays	**7,177.62**	**1,801.23**	**57,128.37**	**35,417.01**
Departmental	*2,177.62*	*1,801.23*	*55,628.37*	*30,959.89*
General government	–	–	–	–
Protection of persons and property	1,500.00	200.00	–	6,900.50
Health and sanitation	–	–	–	–
Highways	677.62	–	21,883.79	8,878.38
Charities	–	–	–	–
Schools	–	1,601.23	33,744.58	14,319.01
Libraries	–	–	–	37.00
Recreation	–	–	–	–
Unclassified	–	–	–	825.00
Public service enterprises	*5,000.00*	–	*1,500.00*	*4,457.12*
Electric light	–	–	–	4,457.12
Water	5,000.00	–	1,500.00	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**37,750.00**	**18,000.00**	**63,000.00**	**39,629.51**
From sinking funds	–	–	–	–
From revenue and other sources	*2,750.00*	–	*8,000.00*	*2,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*35,000.00*	*18,000.00*	*55,000.00*	*37,629.51*
Warrants or orders, previous years	–	–	–	–
Transfers	**2,185.22**	**495.50**	**1,933.44**	**34.00**
To sinking funds from revenue	*1,000.00*	–	–	–
All other	*1,185.22*	*495.50*	*1,933.44*	*34.00*
Refunds	**22.00**	**14.73**	**60.45**	**241.04**
Agency, trust, and investment	**9,323.29**	**6,133.50**	**18,697.28**	**5,390.25**
Taxes and licenses for State	*2,800.00*	*2,800.00*	*3,700.00*	*2,400.00*
Taxes for county	*3,957.79*	*2,276.00*	*3,007.00*	*1,951.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,565.50*	*1,057.50*	*11,990.28*	*1,039.25*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$56,699.21	$57,816.08	$84,654.38	$72,436.95
Permanent debt (except from sinking funds)	2,750.00	–	8,000.00	2,000.00
Sinking fund requirements from revenue	1,000.00	–	–	–
Outlays	7,177.62	1,801.23	57,128.37	35,417.01
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	35,000.00	18,000.00	55,000.00	37,629.51
Transfers (except to sinking funds) and refunds	1,207.22	510.23	1,993.89	275.04
Agency, trust, and investment	9,323.29	6,133.50	18,697.28	5,390.25
Total payments	**$113,157.34**	**$84,261.04**	**$225,473.92**	**$153,148.76**
Balance on hand, including funds	*22,442.56*	*1,475.84*	*16,339.80*	*16,629.13*
GRAND TOTAL	**$135,599.90**	**$85,736.88**	**$241,813.72**	**$169,777.89**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Townsend POPULATION 1,895	Georgetown POPULATION 1,888	Westminster POPULATION 1,884	Lunenburg POPULATION 1,875
REVENUE.	**$86,034.03**	**$84,581.47**	**$57,733.83**	**$78,633.58**
General	**77,503.74**	**57,699.17**	**50,134.90**	**71,436.66**
Taxes	*66,005.58*	*51,807.27*	*36,917.09*	*59,554.71*
Property, poll, and income	59,646.72	50,534.04	35,651.28	58,995.05
Corporation, bank, etc.	6,358.86	1,273.23	1,265.81	559.66
Licenses and permits	*94.00*	*23.00*	*91.50*	*983.50*
Fines and forfeits	–	–	*417.00*	*226.40*
Grants and gifts	*11,404.16*	*5,868.90*	*12,709.31*	*10,672.05*
For expenses	11,404.16	5,868.90	12,709.31	10,672.05
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**8,530.29**	**26,882.30**	**7,598.93**	**7,196.92**
Special assessments	*248.73*	*1,264.96*	*346.58*	*1,260.17*
To meet expenses	248.73	1,264.96	346.58	1,260.17
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*6,057.56*	*5,813.62*	*2,049.25*	*3,603.38*
General government	1,103.50	4.11	197.00	139.61
Protection of persons and property	299.48	58.85	46.59	396.68
Health and sanitation	–	–	–	–
Highways	19.25	13.46	–	219.00
Charities	2,728.38	2,464.05	100.88	1,378.53
Soldiers' benefits	312.00	1,362.00	336.00	120.00
Schools	566.98	735.27	11.20	304.05
Libraries	59.63	48.44	23.26	36.58
Recreation	–	–	566.89	–
Unclassified	968.34	1,127.44	767.43	1,008.93
Public service enterprises	–	*18,651.02*	–	–
Electric light	–	18,651.02	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*1,543.40*	–	*255.15*	*316.05*
Interest	*680.60*	*1,152.70*	*4,947.95*	*2,017.32*
On sinking funds	–	–	–	–
On trust and investment funds	46.79	901.99	4,480.84	464.32
All other	633.81	250.71	467.11	1,553.00
NON-REVENUE.	**$81,752.39**	**$28,477.19**	**$50,444.33**	**$77,810.26**
Offsets to outlays	**5,977.43**	**4,268.49**	**8,584.11**	**15,800.00**
Departmental	*5,977.43*	*4,000.00*	*8,584.11*	*15,800.00*
Public service enterprises	–	*268.49*	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**31,115.61**	**15,000.00**	**35,000.00**	**55,000.00**
Loans, general purposes	*5,500.00*	*8,000.00*	–	*47,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*23,000.00*	*7,000.00*	*35,000.00*	*8,000.00*
Unpaid warrants or orders, current year	*2,615.61*	–	–	–
Premiums	–	–	–	–
Transfers	**105.76**	**2,531.52**	**1,522.01**	**10.25**
From sinking funds	–	–	–	–
All other	*105.76*	*2,531.52*	*1,522.01*	*10.25*
Refunds	**176.22**	**203.60**	**4.25**	**96.00**
Agency, trust, and investment	**44,377.37**	**6,473.58**	**5,333.96**	**6,904.01**
Taxes and licenses for State	*3,800.00*	*2,800.00*	*2,200.00*	*3,200.00*
Taxes for county	*3,023.95*	*2,593.58*	*1,788.00*	*2,601.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*37,553.42*	*1,080.00*	*1,345.96*	*1,103.01*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$92,011.46	$88,849.96	$66,317.94	$94,433.58
Premiums	–	–	–	–
Municipal indebtedness	31,115.61	15,000.00	35,000.00	55,000.00
Transfers and refunds	281.98	2,735.12	1,526.26	106.25
Agency, trust, and investment	44,377.37	6,473.58	5,333.96	6,904.01
Total receipts	**$167,786.42**	**$113,058.66**	**$108,178.16**	**$156,443.84**
Balance on hand, including funds	*2,935.35*	*28,007.34*	*16,247.45*	*6,322.56*
GRAND TOTAL	**$170,721.77**	**$141,066.00**	**$124,425.61**	**$162,766.40**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Townsend Population 1,895	Georgetown Population 1,888	Westminster Population 1,884	Lunenburg Population 1,875
Maintenance	**$71,064.73**	**$64,322.04**	**$52,988.68**	**$63,259.53**
Departmental	*69,555.32*	*50,445.77*	*51,871.18*	*62,270.50*
General government	5,599.30	2,748.78	2,645.48	4,318.85
Protection of persons and property	4,465.97	3,679.25	3,392.93	4,688.37
Health and sanitation	849.88	857.34	925.29	1,454.73
Highways	17,258.63	8,778.27	14,769.87	15,623.82
Charities	5,696.06	4,409.66	1,072.04	4,216.49
Soldiers' benefits	312.00	1,704.25	532.00	107.00
Schools	31,702.61	25,478.06	25,789.15	28,981.17
Libraries	1,140.68	1,341.49	1,292.39	1,358.46
Recreation	816.96	–	741.49	394.51
Pensions	–	–	–	–
Unclassified	1,713.23	1,448.67	710.54	1,127.10
Public service enterprises	–	*13,876.27*	–	–
Electric light	–	13,876.27	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*1,509.41*	–	*1,117.50*	*989.03*
Administration of trust funds	–	–	–	–
Interest	**754.70**	**1,351.50**	**910.00**	**110.88**
Loans, general purposes	*754.70*	*801.50*	*910.00*	*110.88*
Loans, public service enterprises	–	*550.00*	–	–
Loans, cemeteries	–	–	–	–
Outlays	**12,948.84**	**31,529.87**	**10,434.59**	**48,184.54**
Departmental	*12,540.66*	*28,993.07*	*10,434.59*	*48,184.54*
General government	–	70.00	–	1,058.44
Protection of persons and property	50.00	12,927.59	–	–
Health and sanitation	–	9,995.46	–	–
Highways	11,563.32	6,000.02	10,434.59	18,705.76
Charities	–	–	–	–
Schools	927.34	–	–	27,935.54
Libraries	–	–	–	–
Recreation	–	–	–	484.80
Unclassified	–	–	–	–
Public service enterprises	–	*2,536.80*	–	–
Electric light	–	2,536.80	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*408.18*	–	–	–
Municipal indebtedness	**24,620.00**	**13,000.00**	**34,018.50**	**8,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*1,620.00*	*6,000.00*	*1,000.00*	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*23,000.00*	*7,000.00*	*33,000.00*	*8,000.00*
Warrants or orders, previous years	–	–	*18.50*	–
Transfers	**105.76**	**2,531.52**	**1,522.01**	**10.25**
To sinking funds from revenue	–	–	–	–
All other	*105.76*	*2,531.52*	*1,522.01*	*10.25*
Refunds	**176.22**	**203.60**	**4.25**	**96.00**
Agency, trust, and investment	**44,357.62**	**6,518.07**	**6,273.87**	**6,615.89**
Taxes and licenses for State	*3,800.00*	*2,800.00*	*2,200.00*	*3,200.00*
Taxes for county	*3,023.95*	*2,593.58*	*1,788.00*	*2,601.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*37,533.67*	*1,124.49*	*2,285.87*	*814.89*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$71,819.43	$65,673.54	$53,898.68	$63,370.41
Permanent debt (except from sinking funds)	1,620.00	6,000.00	1,000.00	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	12,948.84	31,529.87	10,434.59	48,184.54
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	23,000.00	7,000.00	33,018.50	8,000.00
Transfers (except to sinking funds) and refunds	281.98	2,735.12	1,526.26	106.25
Agency, trust, and investment	44,357.62	6,518.07	6,273.87	6,615.89
Total payments	**$154,027.87**	**$119,456.60**	**$106,151.90**	**$126,277.09**
Balance on hand, including funds	*16,693.90*	*21,609.40*	*18,273.71*	*36,489.31*
GRAND TOTAL	**$170,721.77**	**$141,066.00**	**$124,425.61**	**$162,766.40**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sturbridge POPULATION 1,845	Cheshire POPULATION 1,842	Stockbridge POPULATION 1,830	Northfield POPULATION 1,821
REVENUE.	**$65,271.55**	**$52,659.26**	**$107,481.81**	**$75,877.82**
General	**58,085.26**	**48,772.10**	**104,149.69**	**69,916.18**
Taxes	*42,979.88*	*39,368.15*	*103,063.69*	*58,252.71*
Property, poll, and income	39,659.77	37,031.61	99,035.17	57,087.80
Corporation, bank, etc.	3,320.11	2,336.54	4,028.52	1,164.91
Licenses and permits	*22.50*	*24.00*	*15.50*	*82.00*
Fines and forfeits	*523.00*	*303.62*	*656.32*	*25.00*
Grants and gifts	*14,559.88*	*9,076.33*	*414.18*	*11,556.47*
For expenses	14,559.88	9,076.33	414.18	11,556.47
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**7,186.29**	**3,887.16**	**3,332.12**	**5,961.64**
Special assessments	–	–	–	–
To meet expenses	–	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*3,293.31*	*1,817.96*	*2,347.16*	*3,167.05*
General government	213.00	226.50	759.50	60.00
Protection of persons and property	20.76	24.00	16.64	103.60
Health and sanitation	–	–	–	711.50
Highways	16.28	16.25	142.75	170.04
Charities	1,874.31	100.00	10.00	390.37
Soldiers' benefits	144.00	306.00	232.00	260.00
Schools	28.50	314.16	190.25	160.66
Libraries	14.72	–	–	37.72
Recreation	–	–	10.00	–
Unclassified	981.74	831.05	986.02	1,273.16
Public service enterprises	–	–	*153.40*	–
Electric light	–	–	–	–
Water	–	–	153.40	–
All other	–	–	–	–
Cemeteries	*591.75*	*1,337.75*	*16.00*	*536.25*
Interest	*3,301.23*	*731.45*	*815.56*	*2,268.34*
On sinking funds	–	–	–	–
On trust and investment funds	811.22	600.00	815.56	1,694.35
All other	2,490.01	131.45	–	563.99
NON-REVENUE.	**$43,279.68**	**$31,854.10**	**$195,003.07**	**$23,235.33**
Offsets to outlays	**2,200.00**	–	**34,018.76**	**4,500.00**
Departmental	*2,200.00*	–	*34,018.76*	*4,500.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**35,000.00**	**25,012.00**	**141,676.88**	**10,000.00**
Loans, general purposes	–	–	*41,500.00*	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*35,000.00*	*25,000.00*	*100,000.00*	*10,000.00*
Unpaid warrants or orders, current year	–	*12.00*	–	–
Premiums	–	–	*176.88*	–
Transfers	**387.72**	**1,250.00**	–	**509.43**
From sinking funds	–	–	–	–
All other	*387.72*	*1,250.00*	–	*509.43*
Refunds	**227.40**	**130.55**	**6.02**	**8.57**
Agency, trust, and investment	**5,464.56**	**5,461.55**	**19,301.41**	**8,217.33**
Taxes and licenses for State	*2,500.00*	*2,200.00*	*9,209.24*	*3,200.33*
Taxes for county	*2,032.00*	*2,400.26*	*10,037.45*	*4,327.12*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*932.56*	*861.29*	*54.72*	*689.88*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$67,471.55	$52,659.26	$141,500.57	$80,377.82
Premiums	–	–	176.88	–
Municipal indebtedness	35,000.00	25,012.00	141,500.00	10,000.00
Transfers and refunds	615.12	1,380.55	6.02	518.00
Agency, trust, and investment	5,464.56	5,461.55	19,301.41	8,217.33
Total receipts	**$108,551.23**	**$84,513.36**	**$302,484.88**	**$99,113.15**
Balance on hand, including funds	*6,816.21*	*3,614.68*	*24,871.77*	*40,273.45*
GRAND TOTAL	**$115,367.44**	**$88,128.04**	**$327,356.65**	**$139,386.60**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Sturbridge Population 1,845	Cheshire Population 1,842	Stockbridge Population 1,830	Northfield Population 1,821
Maintenance	**$59,410.48**	**$38,050.46**	**$93,094.48**	**$60,952.01**
Departmental	*58,566.45*	*36,711.00*	*90,574.39*	*60,160.73*
General government	3,987.70	2,582.20	8,017.00	5,611.35
Protection of persons and property	1,656.88	308.05	6,514.13	2,110.90
Health and sanitation	820.86	744.85	5,950.13	2,418.96
Highways	13,769.58	10,652.89	24,821.23	15,632.19
Charities	5,119.35	1,792.24	1,392.55	2,677.84
Soldiers' benefits	341.33	240.00	216.00	288.00
Schools	31,133.88	19,871.36	39,468.94	28,541.10
Libraries	972.73	200.76	2,500.00	1,871.91
Recreation	246.26	–	650.86	–
Pensions	–	–	–	–
Unclassified	517.88	318.65	1,043.55	1,008.48
Public service enterprises	–	–	*40.21*	–
Electric light	–	–	–	–
Water	–	–	40.21	–
All other	–	–	–	–
Cemeteries	*838.03*	*1,339.46*	*2,479.88*	*788.39*
Administration of trust funds	*6.00*	–	–	*2.89*
Interest	**1,039.69**	**2,729.11**	**5,129.01**	**927.58**
Loans, general purposes	*1,039.69*	*2,729.11*	*3,754.01*	*927.58*
Loans, public service enterprises	–	–	*1,375.00*	–
Loans, cemeteries	–	–	–	–
Outlays	**5,345.59**	**3,896.85**	**51,610.65**	**1,291.43**
Departmental	*4,945.59*	*3,896.85*	*51,345.65*	*1,291.43*
General government	1,152.53	–	–	157.50
Protection of persons and property	–	–	1,490.17	–
Health and sanitation	–	–	–	–
Highways	3,232.48	1,000.00	49,855.48	–
Charities	467.08	–	–	–
Schools	–	2,896.85	–	1,133.93
Libraries	–	–	–	–
Recreation	93.50	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*400.00*	–	*265.00*	–
Municipal indebtedness	**40,000.00**	**36,000.00**	**125,000.00**	**43,860.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	*4,000.00*	*15,000.00*	*3,860.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*40,000.00*	*32,000.00*	*110,000.00*	*40,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**387.72**	**1,250.00**	–	**509.43**
To sinking funds from revenue	–	–	–	–
All other	*387.72*	*1,250.00*	–	*509.43*
Refunds	**227.40**	**130.55**	**6.02**	**8.57**
Agency, trust, and investment	**5,772.85**	**5,271.48**	**19,262.69**	**8,217.33**
Taxes and licenses for State	*2,500.00*	*2,200.00*	*9,209.24*	*3,200.33*
Taxes for county	*2,032.00*	*2,400.26*	*10,037.45*	*4,327.12*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,240.85*	*671.22*	*16.00*	*689.88*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$60,450.17	$40,779.57	$98,223.49	$61,879.59
Permanent debt (except from sinking funds)	–	4,000.00	15,000.00	3,860.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	5,345.59	3,896.85	51,610.65	1,291.43
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	40,000.00	32,000.00	110,000.00	40,000.00
Transfers (except to sinking funds) and refunds	615.12	1,380.55	6.02	518.00
Agency, trust, and investment	5,772.85	5,271.48	19,262.69	8,217.33
Total payments	**$112,183.73**	**$87,328.45**	**$294,102.85**	**$115,766.35**
Balance on hand, including funds	*3,183.71*	*799.59*	*33,253.80*	*23,620.25*
GRAND TOTAL	**$115,367.44**	**$88,128.04**	**$327,356.65**	**$139,386.60**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Salisbury POPULATION 1,820	Millis POPULATION 1,791	Marshfield POPULATION 1,777	Dennis POPULATION 1,749
REVENUE.	**$90,026.02**	**$84,565.69**	**$111,399.36**	**$62,480.06**
General	**84,249.66**	**71,748.26**	**104,337.95**	**58,981.46**
Taxes	*72,332.84*	*69,459.75*	*102,063.36*	*46,843.50*
Property, poll, and income	69,473.64	61,281.77	100,208.99	46,309.69
Corporation, bank, etc.	2,859.20	8,177.98	1,854.37	533.81
Licenses and permits	*1,854.50*	*160.00*	*966.00*	*283.00*
Fines and forfeits	*4,176.50*	*285.00*	*218.00*	*260.00*
Grants and gifts	*5,885.82*	*1,843.51*	*1,090.59*	*11,594.96*
For expenses	5,885.82	1,843.51	1,090.59	11,444.96
For outlays	–	–	–	150.00
All other	–	–	–	–
Commercial	**5,776.36**	**12,817.43**	**7,061.41**	**3,498.60**
Special assessments	*696.26*	*2,605.78*	*1,321.50*	–
To meet expenses	696.26	2,605.78	1,321.50	–
To meet outlays	–	–	–	–
Privileges	–	–	–	*15.00*
Departmental	*3,106.60*	*1,800.69*	*3,825.92*	*2,858.20*
General government	30.00	–	281.35	77.30
Protection of persons and property	220.94	16.34	886.02	526.17
Health and sanitation	158.00	–	18.20	–
Highways	1.96	70.25	90.00	2.87
Charities	125.67	533.32	395.09	549.58
Soldiers' benefits	598.00	72.00	1,088.00	558.00
Schools	805.05	259.00	15.40	32.68
Libraries	89.95	–	17.85	–
Recreation	–	–	–	–
Unclassified	1,077.03	849.78	1,034.01	1,111.60
Public service enterprises	–	*6,108.60*	–	–
Electric light	–	–	–	–
Water	–	6,108.60	–	–
All other	–	–	–	–
Cemeteries	–	*373.31*	*215.00*	–
Interest	*1,973.50*	*1,929.05*	*1,698.99*	*625.40*
On sinking funds	–	819.90	–	–
On trust and investment funds	762.06	873.66	568.84	228.19
All other	1,211.44	235.49	1,130.15	397.21
NON-REVENUE.	**$70,863.02**	**$80,466.21**	**$110,722.38**	**$24,786.53**
Offsets to outlays	–	**4,788.10**	**3,000.00**	–
Departmental	–	*4,788.10*	*3,000.00*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**62,512.50**	**50,750.00**	**75,000.00**	**15,000.00**
Loans, general purposes	*12,500.00*	*750.00*	–	–
Loans, public service enterprises	–	*5,000.00*	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*50,000.00*	*45,000.00*	*75,000.00*	*15,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*12.50*	–	–	–
Transfers	**59.71**	**8,494.73**	**10,378.79**	**307.31**
From sinking funds	–	*7,500.00*	–	–
All other	*59.71*	*994.73*	*10,378.79*	*307.31*
Refunds	**7.81**	**17.01**	**53:57**	**218.80**
Agency, trust, and investment	**8,283.00**	**16,416.37**	**22,290.02**	**9,260.42**
Taxes and licenses for State	*4,300.00*	*4,116.00*	*5,300.00*	*3,000.00*
Taxes for county	*3,983.00*	*3,961.22*	*6,408.50*	*6,117.82*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	–	*8,339.15*	*10,581.52*	*142.60*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$90,026.02	$89,353.79	$114,399.36	$62,480.06
Premiums	12.50	–	–	–
Municipal indebtedness	62,500.00	50,750.00	75,000.00	15,000.00
Transfers and refunds	67.52	8,511.74	10,432.36	526.11
Agency, trust, and investment	8,283.00	16,416.37	22,290.02	9,260.42
Total receipts	**$160,889.04**	**$165,031.90**	**$222,121.74**	**$87,266.59**
Balance on hand, including funds	*15,054.57*	*9,924.11*	*20,442.92*	*9,251.87*
GRAND TOTAL	**$175,943.61**	**$174,956.01**	**$242,564.66**	**$96,518.46**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Salisbury Population 1,820	Millis Population 1,791	Marshfield Population 1,777	Dennis Population 1,749
Maintenance	**$70,568.92**	**$64,031.08**	**$111,366.47**	**$56,924.37**
Departmental	*70,482.17*	*57,826.48*	*111,030.72*	*56,924.37*
General government	5,246.78	3,658.25	7,588.55	4,764.01
Protection of persons and property	16,754.81	5,306.77	12,431.39	4,152.62
Health and sanitation	3,903.55	2,509.74	2,629.86	1,248.29
Highways	14,049.40	13,249.58	50,037.50	17,858.97
Charities	4,358.61	1,674.13	4,383.97	4,893.49
Soldiers' benefits	812.00	167.43	1,046.00	516.00
Schools	23,624.68	29,009.30	30,464.51	22,294.31
Libraries	848.14	334.54	802.05	400.00
Recreation	572.91	122.70	25.00	–
Pensions	–	–	–	–
Unclassified	311.29	1,794.04	1,621.89	796.68
Public service enterprises	–	*5,751.30*	–	–
Electric light	–	–	–	–
Water	–	5,751.30	–	–
All other	–	–	–	–
Cemeteries	*52.75*	*453.30*	*335.75*	–
Administration of trust funds	*34.00*	–	–	–
Interest	**2,860.12**	**6,412.87**	**3,783.82**	**258.50**
Loans, general purposes	*2,860.12*	*5,007.72*	*3,783.82*	*258.50*
Loans, public service enterprises	–	*1,405.15*	–	–
Loans, cemeteries	–	–	–	–
Outlays	**21,102.67**	**17,887.24**	**23,381.99**	**5,912.89**
Departmental	*21,102.67*	*11,531.96*	*23,381.99*	*5,912.89*
General government	–	–	350.00	–
Protection of persons and property	930.50	1,500.05	1,256.31	207.00
Health and sanitation	15,350.17	–	–	405.89
Highways	4,169.26	7,430.27	3,583.97	5,300.00
Charities	–	–	–	–
Schools	652.74	1,639.04	18,191.71	–
Libraries	–	–	–	–
Recreation	–	962.60	–	–
Unclassified	–	–	–	–
Public service enterprises	–	*6,355.28*	–	–
Electric light	–	–	–	–
Water	–	6,355.28	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**54,000.00**	**62,430.00**	**77,000.00**	**10,800.00**
From sinking funds	–	*7,500.00*	–	–
From revenue and other sources	*4,000.00*	*9,930.00*	*7,000.00*	*800.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*50,000.00*	*45,000.00*	*70,000.00*	*10,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**59.71**	**8,494.73**	**10,378.79**	**307.31**
To sinking funds from revenue	–	*109.20*	–	–
All other	*59.71*	*8,385.53*	*10,378.79*	*307.31*
Refunds	**7.81**	**17.01**	**53.57**	**218.80**
Agency, trust, and investment	**8,310.04**	**10,118.55**	**12,480.07**	**9,260.42**
Taxes and licenses for State	*4,300.00*	*4,116.00*	*5,300.00*	*3,000.00*
Taxes for county	*3,983.00*	*3,961.22*	*6,408.50*	*6,117.82*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*27.04*	*2,041.33*	*771.57*	*142.60*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$73,429.04	$70,443.95	$115,150.29	$57,182.87
Permanent debt (except from sinking funds)	4,000.00	9,930.00	7,000.00	800.00
Sinking fund requirements from revenue	–	109.20	–	–
Outlays	21,102.67	17,887.24	23,381.99	5,912.89
Permanent debt from sinking funds	–	7,500.00	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	50,000.00	45,000.00	70,000.00	10,000.00
Transfers (except to sinking funds) and refunds	67.52	8,402.54	10,432.36	526.11
Agency, trust, and investment	8,310.04	10,118.55	12,480.07	9,260.42
Total payments	**$156,909.27**	**$169,391.48**	**$238,444.71**	**$83,682.29**
Balance on hand, including funds	*19,034.34*	*5,564.53*	*4,119.95*	*12,836.17*
GRAND TOTAL	**$175,943.61**	**$174,956.01**	**$242,564.66**	**$96,518.46**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Chatham POPULATION 1,741	Westwood POPULATION 1,706	North Reading POPULATION 1,689	Duxbury POPULATION 1,688
REVENUE.	**$78,560.18**	**$89,268.59**	**$66,635.14**	**$113,563.37**
General	**72,300.59**	**84,492.41**	**60,227.17**	**105,268.10**
Taxes	*70,806.98*	*81,290.93*	*52,236.68*	*104,682.44*
Property, poll, and income	67,988.50	77,649.34	51,212.99	102,423.67
Corporation, bank, etc.	2,818.48	3,641.59	1,023.69	2,258.77
Licenses and permits	*232.62*	*83.00*	*108.50*	*171.00*
Fines and forfeits	*325.00*	*30.00*	*292.00*	*72.00*
Grants and gifts	*935.99*	*3,088.48*	*7,589.99*	*342.66*
For expenses	935.99	3,088.48	7,589.99	342.66
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**6,259.59**	**4,776.18**	**6,407.97**	**8,295.27**
Special assessments	–	–	*394.91*	*1,158.95*
To meet expenses	–	–	394.91	1,158.95
To meet outlays	–	–	–	–
Privileges	*562.80*	–	–	–
Departmental	*2,914.33*	*3,389.93*	*3,749.21*	*4,181.51*
General government	.50	203.50	284.55	76.25
Protection of persons and property	229.62	288.66	340.46	385.01
Health and sanitation	–	124.30	–	71.29
Highways	–	401.89	1,046.00	520.00
Charities	781.53	40.00	229.62	1,404.63
Soldiers' benefits	654.00	216.00	366.00	754.00
Schools	301.67	1,279.88	106.60	–
Libraries	–	39.00	53.21	–
Recreation	–	–	–	–
Unclassified	947.01	796.70	1,322.77	970.33
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	*408.20*	*1,116.50*
Interest	*2,782.46*	*1,386.25*	*1,855.65*	*1,838.31*
On sinking funds	–	–	–	–
On trust and investment funds	1,550.00	861.29	493.38	176.67
All other	1,232.46	524.96	1,362.27	1,661.64
NON-REVENUE.	**$158,055.72**	**$62,970.27**	**$49,560.45**	**$143,167.77**
Offsets to outlays	**2,756.73**	**15,025.21**	**2,625.00**	**9,999.38**
Departmental	*2,756.73*	*15,025.21*	*2,625.00*	*9,999.38*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**136,284.32**	**36,000.00**	**40,000.00**	**115,000.00**
Loans, general purposes	*106,000.00*	–	–	*15,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*30,000.00*	*36,000.00*	*40,000.00*	*100,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*284.32*	–	–	–
Transfers	**1,550.00**	–	**944.99**	**269.31**
From sinking funds	–	–	–	–
All other	*1,550.00*	–	*944.99*	*269.31*
Refunds	**7.36**	**30.19**	**92.01**	**88.48**
Agency, trust, and investment	**17,457.31**	**11,914.87**	**5,898.45**	**17,810.60**
Taxes and licenses for State	*5,300.00*	*4,913.02*	*2,710.54*	*6,800.00*
Taxes for county	*10,808.15*	*4,734.14*	*2,148.60*	*8,222.23*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,349.16*	*2,267.71*	*1,039.31*	*2,788.37*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$81,316.91	$104,293.80	$69,260.14	$123,562.75
Premiums	284.32	–	–	–
Municipal indebtedness	136,000.00	36,000.00	40,000.00	115,000.00
Transfers and refunds	1,557.36	30.19	1,037.00	357.79
Agency, trust, and investment	17,457.31	11,914.87	5,898.45	17,810.60
Total receipts	**$236,615.90**	**$152,238.86**	**$116,195.59**	**$256,731.14**
Balance on hand, including funds	*4,538.63*	*24,868.24*	*21,762.92*	*9,613.09*
GRAND TOTAL	**$241,154.53**	**$177,107.10**	**$137,958.51**	**$266,344.23**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Chatham Population 1,741	Westwood Population 1,706	North Reading Population 1,689	Duxbury Population 1,688
Maintenance	**$54,239.75**	**$78,565.12**	**$54,261.01**	**$89,160.14**
Departmental	*54,239.75*	*77,948.79*	*53,238.03*	*84,867.69*
General government	7,008.37	6,158.82	4,590.10	7,500.01
Protection of persons and property	4,029.16	8,229.49	5,020.18	8,430.05
Health and sanitation	2,544.67	1,616.96	595.40	3,857.07
Highways	12,421.73	22,822.38	11,873.64	19,707.29
Charities	4,098.60	745.96	1,256.04	5,895.14
Soldiers' benefits	618.00	301.00	336.00	590.00
Schools	20,755.92	34,290.55	25,927.49	35,840.16
Libraries	675.00	1,306.18	462.08	1,068.00
Recreation	350.12	1,323.69	5.00	–
Pensions	–	–	–	–
Unclassified	1,738.18	1,153.76	3,172.10	1,979.97
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	*491.92*	*1,022.98*	*4,292.45*
Administration of trust funds	–	*124.41*	–	–
Interest	**1,361.75**	**1,255.24**	**2,026.75**	**3,694.59**
Loans, general purposes	*1,361.75*	*1,255.24*	*2,026.75*	*3,694.59*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**83,372.55**	**35,406.90**	**4,260.98**	**35,520.87**
Departmental	*83,372.55*	*35,406.90*	*4,260.98*	*35,520.87*
General government	295.00	150.00	98.40	–
Protection of persons and property	–	372.00	409.00	4,070.50
Health and sanitation	–	–	–	–
Highways	11,124.79	28,941.30	3,598.58	30,450.72
Charities	–	–	–	–
Schools	71,952.76	5,943.60	155.00	–
Libraries	–	–	–	–
Recreation	–	–	–	999.65
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**34,400.00**	**37,126.48**	**37,250.00**	**87,200.00**
From sinking funds	–	–	–	–
From revenue and other sources	*4,400.00*	*1,126.48*	*2,250.00*	*12,200.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*30,000.00*	*36,000.00*	*35,000.00*	*75,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**1,550.00**	–	**944.99**	**269.31**
To sinking funds from revenue	–	–	–	–
All other	*1,550.00*	–	*944.99*	*269.31*
Refunds	**7.36**	**30.19**	**92.01**	**88.48**
Agency, trust, and investment	**17,457.31**	**11,965.92**	**5,555.05**	**17,717.96**
Taxes and licenses for State	*5,300.00*	*4,913.02*	*2,710.54*	*6,800.00*
Taxes for county	*10,808.15*	*4,734.14*	*2,148.60*	*8,222.23*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,349.16*	*2,318.76*	*695.91*	*2,695.73*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$55,601.50	$79,820.36	$56,287.76	$92,854.73
Permanent debt (except from sinking funds)	4,400.00	1,126.48	2,250.00	12,200.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	83,372.55	35,406.90	4,260.98	35,520.87
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	30,000.00	36,000.00	35,000.00	75,000.00
Transfers (except to sinking funds) and refunds	1,557.36	30.19	1,037.00	357.79
Agency, trust, and investment	17,457.31	11,965.92	5,555.05	17,717.96
Total payments	**$192,388.72**	**$164,349.85**	**$104,390.79**	**$233,651.35**
Balance on hand, including funds	*48,765.81*	*12,757.25*	*33,567.72*	*32,692.88*
GRAND TOTAL	**$241,154.53**	**$177,107.10**	**$137,958.51**	**$266,344.23**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Middleton POPULATION 1,667	Freetown POPULATION 1,663	Nahant POPULATION 1,630	Sheffield POPULATION 1,614
REVENUE.	**$50,094.70**	**$53,872.58**	**$171,053.87**	**$53,848.80**
General	**39,089.51**	**50,644.49**	**154,651.39**	**52,697.48**
Taxes	*35,396.42*	*40,937.99*	*151,171.46*	*39,416.56*
Property, poll, and income	34,345.93	37,602.31	144,520.18	37,413.77
Corporation, bank, etc.	1,050.49	3,335.68	6,651.28	2,002.79
Licenses and permits	*38.00*	*27.00*	*753.00*	*7.00*
Fines and forfeits	*116.84*	*153.05*	*1,609.00*	*190.36*
Grants and gifts	*3,538.25*	*9,526.45*	*1,117.93*	*13,083.56*
For expenses	3,538.25	9,486.10	1,117.93	13,083.56
For outlays	–	40.35	–	–
All other	–	–	–	–
Commercial	**11,005.19**	**3,228.09**	**16,402.48**	**1,151.32**
Special assessments	*224.40*	*30.10*	–	–
To meet expenses	224.40	30.10	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*1,969.01*	*2,214.80*	*2,099.47*	*1,020.10*
General government	376.36	187.60	113.00	37.00
Protection of persons and property	295.57	205.24	39.34	36.57
Health and sanitation	152.14	189.80	445.86	–
Highways	17.40	208.00	167.60	–
Charities	.86	–	–	–
Soldiers' benefits	264.00	492.00	72.00	72.00
Schools	283.44	25.00	180.69	40.55
Libraries	33.48	–	119.47	20.41
Recreation	–	–	–	–
Unclassified	535.76	907.16	961.51	813.57
Public service enterprises	*6,537.84*	–	*12,324.73*	–
Electric light	6,519.74	–	–	–
Water	–	–	12,324.73	–
All other	18.10	–	–	–
Cemeteries	*517.50*	*361.20*	*444.00*	*29.33*
Interest	*1,766.44*	*621.99*	*1,534.28*	*101.84*
On sinking funds	–	–	–	–
On trust and investment funds	1,148.87	109.26	253.92	59.07
All other	617.57	512.73	1,280.36	42.77
NON-REVENUE.	**$46,449.43**	**$73,748.88**	**$137,028.74**	**$26,541.98**
Offsets to outlays	**33.50**	**8,918.90**	–	**2,500.00**
Departmental	–	*8,918.90*	–	*2,500.00*
Public service enterprises	*33.50*	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**40,547.60**	**59,060.39**	**90,000.00**	**18,000.00**
Loans, general purposes	*7,000.00*	–	–	*9,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*33,500.00*	*59,060.39*	*90,000.00*	*9,000.00*
Unpaid warrants or orders, current year	*35.00*	–	–	–
Premiums	*12.60*	–	–	–
Transfers	**864.86**	–	**31,580.98**	**93.28**
From sinking funds	–	–	–	–
All other	*864.86*	–	*31,580.98*	*93.28*
Refunds	**394.29**	**40.06**	**158.22**	**264.26**
Agency, trust, and investment	**4,609.18**	**5,729.53**	**15,289.54**	**5,684.44**
Taxes and licenses for State	*2,000.00*	*2,800.00*	*7,910.17*	*2,700.00*
Taxes for county	*1,852.56*	*1,594.88*	*7,317.61*	*2,945.77*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*756.62*	*1,334.65*	*61.76*	*38.67*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$50,128.20	$62,791.48	$171,053.87	$56,348.80
Premiums	12.60	–	–	–
Municipal indebtedness	40,535.00	59,060.39	90,000.00	18,000.00
Transfers and refunds	1,259.15	40.06	31,739.20	357.54
Agency, trust, and investment	4,609.18	5,729.53	15,289.54	5,684.44
Total receipts	**$96,544.13**	**$127,621.46**	**$308,082.61**	**$80,390.78**
Balance on hand, including funds	*10,937.32*	*1,043.03*	*31,735.75*	*5,153.67*
GRAND TOTAL	**$107,481.45**	**$128,664.49**	**$339,818.36**	**$85,544.45**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Middleton Population 1,667	Freetown Population 1,663	Nahant Population 1,630	Sheffield Population 1,614
Maintenance	**$46,055.38**	**$49,035.45**	**$158,884.82**	**$46,165.54**
Departmental	*38,586.14*	*48,555.04*	*143,249.19*	*46,115.53*
General government	3,692.55	2,785.87	11,405.89	2,466.22
Protection of persons and property	3,295.36	2,298.84	31,595.06	748.42
Health and sanitation	882.59	2,197.77	15,388.80	1,293.25
Highways	9,973.93	14,691.16	32,412.54	14,214.37
Charities	3,150.68	2,776.49	1,657.05	3,145.08
Soldiers' benefits	422.00	963.00	432.00	72.00
Schools	14,860.32	22,351.06	32,494.49	23,401.91
Libraries	1,014.99	105.10	6,853.48	271.18
Recreation	258.10	–	2,250.18	–
Pensions	–	–	2,355.63	–
Unclassified	1,035.62	385.75	6,404.07	503.10
Public service enterprises	*6,151.31*	–	*13,429.78*	–
Electric light	6,151.31	–	–	–
Water	–	–	13,429.78	–
All other	–	–	–	–
Cemeteries	*1,290.16*	*480.41*	*2,205.85*	*50.01*
Administration of trust funds	*27.77*	–	–	–
Interest	**1,394.15**	**1,834.58**	**5,986.96**	**122.70**
Loans, general purposes	*1,331.53*	*1,834.58*	*3,483.45*	*122.70*
Loans, public service enterprises	*62.62*	–	*2,503.51*	–
Loans, cemeteries	–	–	–	–
Outlays	**10,078.80**	**18,525.27**	**34,477.13**	**16,993.20**
Departmental	*7,962.61*	*17,574.75*	*32,386.39*	*16,993.20*
General government	–	–	–	–
Protection of persons and property	–	80.70	–	–
Health and sanitation	7,139.61	–	31,147.97	–
Highways	823.00	17,494.05	791.82	16,993.20
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	–
Recreation	–	–	446.60	–
Unclassified	–	–	–	–
Public service enterprises	*2,116.19*	–	*2,090.74*	–
Electric light	2,116.19	–	–	–
Water	–	–	2,090.74	–
All other	–	–	–	–
Cemeteries	–	*950.52*	–	–
Municipal indebtedness	**38,113.30**	**49,800.00**	**90,644.65**	**9,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*1,000.00*	*3,500.00*	*644.65*	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*37,000.00*	*46,300.00*	*90,000.00*	*9,000.00*
Warrants or orders, previous years	*113.30*	–	–	–
Transfers	**864.86**	–	**31,580.98**	**93.28**
To sinking funds from revenue	–	–	–	–
All other	*864.86*	–	*31,580.98*	*93.28*
Refunds	**394.29**	**40.06**	**158.22**	**264.26**
Agency, trust, and investment	**5,097.09**	**6,014.16**	**15,357.61**	**5,675.15**
Taxes and licenses for State	*2,000.00*	*2,800.00*	*7,910.17*	*2,700.00*
Taxes for county	*1,852.56*	*1,594.88*	*7,317.61*	*2,945.77*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,244.53*	*1,619.28*	*129.83*	*29.38*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$47,449.53	$50,870.03	$164,871.78	$46,288.24
Permanent debt (except from sinking funds)	1,000.00	3,500.00	644.65	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	10,078.80	18,525.27	34,477.13	16,993.20
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	37,113.30	46,300.00	90,000.00	9,000.00
Transfers (except to sinking funds) and refunds	1,259.15	40.06	31,739.20	357.54
Agency, trust, and investment	5,097.09	6,014.16	15,357.61	5,675.15
Total payments	**$101,997.87**	**$125,249.52**	**$337,090.37**	**$78,314.13**
Balance on hand, including funds	*5,483.58*	*3,414.97*	*2,727.99*	*7,230.32*
GRAND TOTAL	**$107,481.45**	**$128,664.49**	**$339,818.36**	**$85,544.45**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Colrain POPULATION 1,562	Mattapoisett POPULATION 1,556	Buckland POPULATION 1,555	Huntington POPULATION 1,543
REVENUE.	**$63,951.38**	**$79,434.09**	**$65,026.36**	**$44,317.90**
General	**60,381.83**	**64,729.02**	**60,056.29**	**37,261.06**
Taxes	*45,262.76*	*58,660.49*	*52,479.00*	*30,268.52*
Property, poll, and income	40,457.20	57,443.34	49,808.14	27,458.18
Corporation, bank, etc.	4,805.56	1,217.15	2,670.86	2,810.34
Licenses and permits	*12.00*	*149.00*	*19.50*	*22.00*
Fines and forfeits	–	*585.00*	*35.00*	*89.15*
Grants and gifts	*15,107.07*	*5,334.53*	*7,522.79*	*6,881.39*
For expenses	15,107.07	5,334.53	7,522.79	6,776.39
For outlays	–	–	–	105.00
All other	–	–	–	–
Commercial	**3,569.55**	**14,705.07**	**4,970.07**	**7,056.84**
Special assessments	–	–	*220.92*	–
To meet expenses	–	–	–	–
To meet outlays	–	–	220.92	–
Privileges	–	*248.82*	–	–
Departmental	*2,427.22*	*3,678.79*	*3,996.88*	*4,564.02*
General government	–	331.02	1,215.00	481.00
Protection of persons and property	41.49	56.82	278.65	41.45
Health and sanitation	–	131.60	–	–
Highways	500.72	459.00	14.67	–
Charities	–	1,533.20	665.80	101.33
Soldiers' benefits	198.00	276.00	307.00	216.00
Schools	749.87	74.25	628.26	2,885.35
Libraries	6.00	34.09	–	28.80
Recreation	–	–	–	–
Unclassified	931.14	782.81	887.50	810.09
Public service enterprises	–	*9,603.66*	*1.50*	–
Electric light	–	–	–	–
Water	–	9,270.81	–	–
All other	–	332.85	1.50	–
Cemeteries	–	–	–	–
Interest	*1,142.33*	*1,173.80*	*750.77*	*2,492.82*
On sinking funds	–	–	525.83	–
On trust and investment funds	710.98	919.60	–	2,083.14
All other	431.35	254.20	224.94	409.68
NON-REVENUE.	**$17,959.55**	**$84,487.28**	**$29,371.28**	**$39,100.29**
Offsets to outlays	–	**12,000.00**	**8,842.95**	**1,000.00**
Departmental	–	*12,000.00*	*8,842.95*	*1,000.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**10,000.00**	**60,500.00**	**10,000.00**	**32,000.00**
Loans, general purposes	–	*8,500.00*	–	*2,000.00*
Loans, public service enterprises	–	*6,000.00*	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*10,000.00*	*46,000.00*	*10,000.00*	*30,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**530.00**	**2,189.24**	**275.00**	**711.73**
From sinking funds	–	–	–	–
All other	*530.00*	*2,189.24*	*275.00*	*711.73*
Refunds	**120.00**	**29.33**	**121.99**	**42.89**
Agency, trust, and investment	**7,309.55**	**9,768.71**	**10,131.34**	**5,345.67**
Taxes and licenses for State	*3,000.00*	*3,823.83*	*4,316.78*	*2,220.59*
Taxes for county	*4,056.67*	*4,594.77*	*5,814.56*	*3,109.69*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	–	*945.71*	–	*15.39*
All other	*252.88*	*404.40*	–	–

RECAPITULATION.

Revenue and offsets to outlays	$63,951.38	$91,434.09	$73,869.31	$45,317.90
Premiums	–	–	–	–
Municipal indebtedness	10,000.00	60,500.00	10,000.00	32,000.00
Transfers and refunds	650.00	2,218.57	396.99	754.62
Agency, trust, and investment	7,309.55	9,768.71	10,131.34	5,345.67
Total receipts	**$81,910.93**	**$163,921.37**	**$94,397.64**	**$83,418.19**
Balance on hand, including funds	*12,912.67*	*984.58*	*21,398.92*	*6,106.48*
GRAND TOTAL	**$94,823.60**	**$164,905.95**	**$115,796.56**	**$89,524.67**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Colrain Population 1,562	Mattapoisett Population 1,556	Buckland Population 1,555	Huntington Population 1,543
Maintenance	**$56,589.63**	**$61,195.57**	**$53,687.99**	**$45,046.55**
Departmental	*56,589.63*	*56,109.58*	*53,687.99*	*45,043.55*
General government	2,810.07	3,380.72	2,386.30	3,976.95
Protection of persons and property	836.78	3,174.43	3,502.57	1,989.35
Health and sanitation	2,396.46	1,772.91	1,433.13	1,073.56
Highways	17,231.47	15,835.85	11,934.30	9,231.72
Charities	556.90	4,760.42	3,225.07	2,670.29
Soldiers' benefits	144.00	216.00	312.00	216.00
Schools	30,407.74	24,885.89	29,235.16	24,468.85
Libraries	930.10	1,192.29	950.00	612.13
Recreation	–	91.17	250.00	312.60
Pensions	–	–	–	–
Unclassified	1,276.11	799.90	459.46	492.10
Public service enterprises	–	*5,029.23*	–	–
Electric light	–	–	–	–
Water	–	4,954.24	–	–
All other	–	74.99	–	–
Cemeteries	–	*56.76*	–	–
Administration of trust funds	–	–	–	*3.00*
Interest	**196.20**	**3,978.63**	**1,827.78**	**1,305.28**
Loans, general purposes	*196.20*	*1,449.23*	*1,827.78*	*1,305.28*
Loans, public service enterprises	–	*2,529.40*	–	–
Loans, cemeteries	–	–	–	–
Outlays	**1,075.75**	**29,575.72**	**10,287.20**	**5,168.74**
Departmental	*1,075.75*	*23,056.49*	*10,287.20*	*5,168.74*
General government	–	–	–	–
Protection of persons and property	–	806.47	–	–
Health and sanitation	–	–	–	–
Highways	1,075.75	18,000.02	10,287.20	4,499.33
Charities	–	–	–	–
Schools	–	4,250.00	–	669.41
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	*6,519.23*	–	–
Electric light	–	–	–	–
Water	–	6,519.23	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**10,000.00**	**55,609.19**	**12,000.00**	**30,700.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	*9,609.19*	*2,000.00*	*1,700.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*10,000.00*	*46,000.00*	*10,000.00*	*29,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**530.00**	**2,189.24**	**275.00**	**711.73**
To sinking funds from revenue	–	–	*275.00*	–
All other	*530.00*	*2,189.24*	–	*711.73*
Refunds	**120.00**	**29.33**	**121.99**	**42.89**
Agency, trust, and investment	**7,415.18**	**9,511.60**	**10,932.17**	**6,443.21**
Taxes and licenses for State	*3,000.00*	*3,823.83*	*4,316.78*	*2,220.59*
Taxes for county	*4,056.67*	*4,594.77*	*5,814.56*	*3,109.69*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*105.63*	*688.60*	*800.83*	*1,112.93*
All other	*252.88*	*404.40*	–	–

RECAPITULATION.

Maintenance and interest	$56,785.83	$65,174.20	$55,515.77	$46,351.83
Permanent debt (except from sinking funds)	–	9,609.19	2,000.00	1,700.00
Sinking fund requirements from revenue	–	–	275.00	–
Outlays	1,075.75	29,575.72	10,287.20	5,168.74
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	10,000.00	46,000.00	10,000.00	29,000.00
Transfers (except to sinking funds) and refunds	650.00	2,218.57	121.99	754.62
Agency, trust, and investment	7,415.18	9,511.60	10,932.17	6,443.21
Total payments	**$75,926.76**	**$162,089.28**	**$89,132.13**	**$89,418.40**
Balance on hand, including funds	*18,896.84*	*2,816.67*	*26,664.43*	*106.27*
GRAND TOTAL	**$94,823.60**	**$164,905.95**	**$115,796.56**	**$89,524.67**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Shelburne POPULATION 1,538	Yarmouth POPULATION 1,532	Sterling POPULATION 1,516	Bedford POPULATION 1,514
REVENUE.	**$76,788.47**	**$76,921.39**	**$73,156.27**	**$93,216.21**
General	**57,112.45**	**72,194.75**	**55,333.10**	**76,624.32**
Taxes	*54,841.05*	*70,613.16*	*42,976.04*	*71,425.54*
Property, poll, and income	52,495.23	68,281.18	41,293.08	69,614.66
Corporation, bank, etc.	2,345.82	2,331.98	1,682.96	1,810.88
Licenses and permits	*97.00*	*160.50*	*86.50*	*70.00*
Fines and forfeits	*25.00*	*85.00*	*190.77*	*555.95*
Grants and gifts	*2,149.40*	*1,336.09*	*12,079.79*	*4,572.83*
For expenses	2,149.40	1,036.09	12,079.79	4,572.83
For outlays	–	300.00	–	–
All other	–	–	–	–
Commercial	**19,676.02**	**4,726.64**	**17,823.17**	**16,591.89**
Special assessments	–	–	*39.14*	*916.74*
To meet expenses	–	–	39.14	916.74
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*19,558.56*	*2,593.33*	*1,937.46*	*3,076.14*
General government	1,283.00	115.59	100.00	507.70
Protection of persons and property	38.41	1,030.00	461.64	819.76
Health and sanitation	–	18.57	–	219.52
Highways	1,207.83	–	32.90	96.50
Charities	–	215.33	119.90	–
Soldiers' benefits	432.00	348.00	396.00	144.00
Schools	15,745.06	–	.50	26.57
Libraries	–	–	12.95	71.00
Recreation	–	37.25	–	–
Unclassified	852.26	828.59	813.57	1,191.09
Public service enterprises	–	–	*12,157.35*	*7,816.83*
Electric light	–	–	12,157.35	–
Water	–	–	–	7,816.83
All other	–	–	–	–
Cemeteries	–	*517.23*	*1,113.88*	*1,133.17*
Interest	*117.46*	*1,616.08*	*2,575.34*	*3,649.01*
On sinking funds	–	–	–	–
On trust and investment funds	94.75	690.21	2,219.74	1,322.28
All other	22.71	925.87	355.60	2,326.73
NON-REVENUE.	**$29,636.37**	**$53,827.20**	**$39,193.77**	**$68,782.08**
Offsets to outlays	**4,854.49**	**5,013.00**	**4,457.36**	**12,670.89**
Departmental	*4,854.49*	*5,013.00*	*4,412.50*	*11,797.73*
Public service enterprises	–	–	*44.86*	*873.16*
Cemeteries	–	–	–	–
Municipal indebtedness	**14,000.00**	**34,758.67**	**26,500.00**	**40,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	*1,500.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*14,000.00*	*31,000.00*	*25,000.00*	*40,000.00*
Unpaid warrants or orders, current year	–	*3,758.67*	–	–
Premiums	–	–	–	–
Transfers	**94.75**	**20.00**	**1,406.72**	**7,256.50**
From sinking funds	–	–	–	–
All other	*94.75*	*20.00*	*1,406.72*	*7,256.50*
Refunds	**41.67**	**422.00**	**161.31**	**166.13**
Agency, trust, and investment	**10,645.46**	**13,613.53**	**6,668.38**	**8,688.56**
Taxes and licenses for State	*4,101.34*	*4,100.00*	*2,700.00*	*4,106.50*
Taxes for county	*5,544.12*	*8,361.02*	*2,195.00*	*3,262.69*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,000.00*	*1,152.51*	*1,773.38*	*1,319.37*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$81,642.96	$81,934.39	$77,613.63	$105,887.10
Premiums	–	–	–	–
Municipal indebtedness	14,000.00	34,758.67	26,500.00	40,000.00
Transfers and refunds	136.42	442.00	1,568.03	7,422.63
Agency, trust, and investment	10,645.46	13,613.53	6,668.38	8,688.56
Total receipts	**$106,424.84**	**$130,748.59**	**$112,350.04**	**$161,998.29**
Balance on hand, including funds	*11,239.05*	*16,320.44*	*13,655.95*	*20,672.32*
GRAND TOTAL	**$117,663.89**	**$147,069.03**	**$126,005.99**	**$182,670.61**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Shelburne Population 1,538	Yarmouth Population 1,532	Sterling Population 1,516	Bedford Population 1,514
Maintenance	**$65,497.80**	**$59,254.03**	**$63,160.27**	**$72,186.01**
Departmental	*65,398.30*	*58,453.80*	*53,008.67*	*68,245.79*
General government	3,546.44	7,685.85	4,813.19	5,196.48
Protection of persons and property	1,671.53	8,030.61	3,791.38	10,028.15
Health and sanitation	1,534.96	1,279.94	1,318.09	4,125.07
Highways	13,187.46	10,926.02	16,116.66	15,412.83
Charities	812.53	3,343.50	2,649.67	1,004.00
Soldiers' benefits	352.00	552.00	240.00	162.00
Schools	42,285.04	24,998.20	21,424.53	29,644.44
Libraries	1,198.66	419.66	1,377.58	1,127.29
Recreation	275.00	351.33	32.00	20.80
Pensions	–	–	–	–
Unclassified	534.68	866.69	1,245.57	1,524.73
Public service enterprises	*82.00*	–	*8,226.17*	*2,375.35*
Electric light	–	–	8,226.17	–
Water	–	–	–	2,375.35
All other	82.00	–	–	–
Cemeteries	*17.50*	*780.23*	*1,925.43*	*1,564.87*
Administration of trust funds	–	*20.00*	–	–
Interest	**268.27**	**2,862.29**	**1,074.84**	**3,066.25**
Loans, general purposes	*268.27*	*2,862.29*	*640.30*	*607.00*
Loans, public service enterprises	–	–	*434.54*	*2,459.25*
Loans, cemeteries	–	–	–	–
Outlays	**12,671.34**	**10,301.87**	**10,654.89**	**23,185.02**
Departmental	*12,671.34*	*10,301.87*	*5,135.04*	*18,784.37*
General government	–	–	–	–
Protection of persons and property	–	–	–	625.27
Health and sanitation	–	–	–	143.00
Highways	11,369.29	10,301.87	4,999.04	18,016.10
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	136.00	–
Recreation	1,302.05	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	*5,519.85*	*4,400.65*
Electric light	–	–	5,519.85	–
Water	–	–	–	4,400.65
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**14,000.00**	**44,202.49**	**29,850.00**	**44,250.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	*12,000.00*	*4,850.00*	*4,250.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*14,000.00*	*26,000.00*	*25,000.00*	*40,000.00*
Warrants or orders, previous years	–	*6,202.49*	–	–
Transfers	**94.75**	**20.00**	**1,406.72**	**7,256.50**
To sinking funds from revenue	–	–	–	–
All other	*94.75*	*20.00*	*1,406.72*	*7,256.50*
Refunds	**41.67**	**422.00**	**161.31**	**166.13**
Agency, trust, and investment	**10,645.46**	**13,603.25**	**6,937.77**	**12,238.78**
Taxes and licenses for State	*4,101.34*	*4,100.00*	*2,700.00*	*4,106.50*
Taxes for county	*5,544.12*	*8,361.02*	*2,195.00*	*3,262.69*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,000.00*	*1,142.23*	*2,042.77*	*4,869.59*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$65,766.07	$62,116.32	$64,235.11	$75,252.26
Permanent debt (except from sinking funds)	–	12,000.00	4,850.00	4,250.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	12,671.34	10,301.87	10,654.89	23,185.02
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	14,000.00	32,202.49	25,000.00	40,000.00
Transfers (except to sinking funds) and refunds	136.42	442.00	1,568.03	7,422.63
Agency, trust, and investment	10,645.46	13,603.25	6,937.77	12,238.78
Total payments	**$103,219.29**	**$130,665.93**	**$113,245.80**	**$162,348.69**
Balance on hand, including funds	*14,444.60*	*16,403.10*	*12,760.19*	*20,321.92*
GRAND TOTAL	**$117,663.89**	**$147,069.03**	**$126,005.99**	**$182,670.61**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Chester POPULATION 1,514	Plainville POPULATION 1,512	Pembroke POPULATION 1,480	Sandwich POPULATION 1,479
REVENUE.	**$75,642.71**	**$54,530.26**	**$76,181.11**	**$73,920.11**
General	**67,053.02**	**47,123.23**	**68,713.30**	**67,458.48**
Taxes	*55,824.41*	*41,226.46*	*57,133.90*	*52,774.88*
Property, poll, and income	53,601.78	36,744.27	53,448.07	50,933.88
Corporation, bank, etc.	2,222.63	4,482.19	3,685.83	1,841.00
Licenses and permits	*11.00*	*44.50*	*164.00*	*90.00*
Fines and forfeits	*335.43*	*81.00*	*127.20*	*123.00*
Grants and gifts	*10,882.18*	*5,771.27*	*11,288.20*	*14,470.60*
For expenses	8,859.18	5,771.27	11,288.20	14,470.60
For outlays	2,023.00	–	–	–
All other	–	–	–	–
Commercial	**8,589.69**	**7,407.03**	**7,467.81**	**6,461.63**
Special assessments	–	*1,065.79*	*306.89*	*80.75*
To meet expenses	–	1,065.79	306.89	80.75
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*6,834.13*	*1,416.31*	*5,436.80*	*3,033.60*
General government	358.50	150.80	–	679.75
Protection of persons and property	19.31	117.07	1,002.91	601.97
Health and sanitation	–	–	32.86	144.30
Highways	–	–	–	–
Charities	2,900.84	–	1,922.04	451.83
Soldiers' benefits	144.00	306.00	798.00	222.00
Schools	2,485.55	25.11	899.67	1.00
Libraries	69.78	83.80	–	79.00
Recreation	–	–	–	–
Unclassified	856.15	733.53	781.32	853.75
Public service enterprises	–	*4,453.20*	*415.67*	–
Electric light	–	–	–	–
Water	–	4,453.20	–	–
All other	–	–	415.67	–
Cemeteries	*70.00*	–	*317.08*	*13.00*
Interest	*1,685.56*	*471.73*	*991.37*	*3,334.28*
On sinking funds	–	–	–	–
On trust and investment funds	22.12	38.68	277.41	1,697.68
All other	1,663.44	433.05	713.96	1,636.60
NON-REVENUE.	**$55,476.03**	**$50,856.48**	**$65,432.33**	**$112,390.12**
Offsets to outlays	**4,000.00**	–	**12,185.12**	**38,118.03**
Departmental	*4,000.00*	–	*12,185.12*	*38,118.03*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**46,502.50**	**44,253.75**	**45,000.00**	**53,975.00**
Loans, general purposes	*2,000.00*	–	–	*9,500.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*44,480.00*	*43,200.00*	*45,000.00*	*44,475.00*
Unpaid warrants or orders, current year	*22.50*	*1,053.75*	–	–
Premiums	–	–	–	–
Transfers	**322.53**	**150.49**	**994.33**	–
From sinking funds	–	–	–	–
All other	*322.53*	*150.49*	*994.33*	–
Refunds	**1,061.12**	**269.36**	**298.70**	**28.77**
Agency, trust, and investment	**3,589.88**	**6,182.88**	**6,954.18**	**20,268.32**
Taxes and licenses for State	*2,200.00*	*3,151.00*	*2,710.54*	*3,000.00*
Taxes for county	*1,299.63*	*2,995.07*	*3,264.70*	*6,117.82*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*90.25*	*36.81*	*978.94*	*11,150.50*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$79,642.71	$54,530.26	$88,366.23	$112,038.14
Premiums	–	–	–	–
Municipal indebtedness	46,502.50	44,253.75	45,000.00	53,975.00
Transfers and refunds	1,383.65	419.85	1,293.03	28.77
Agency, trust, and investment	3,589.88	6,182.88	6,954.18	20,268.32
Total receipts	**$131,118.74**	**$105,386.74**	**$141,613.44**	**$186,310.23**
Balance on hand, including funds	*2,406.18*	*2,956.88*	*1,747.12*	*28,010.58*
GRAND TOTAL	**$133,524.92**	**$108,343.62**	**$143,360.56**	**$214,320.81**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Chester Population 1,514	Plainville Population 1,512	Pembroke Population 1,480	Sandwich Population 1,479
Maintenance	**$55,494.49**	**$49,390.98**	**$56,236.09**	**$62,796.86**
Departmental	*55,374.29*	*45,989.27*	*55,596.81*	*62,727.86*
General government	5,862.38	2,872.52	3,888.59	6,706.46
Protection of persons and property	1,387.71	4,582.18	4,767.91	6,043.08
Health and sanitation	1,801.42	1,242.94	1,565.95	2,368.25
Highways	14,475.81	12,381.78	16,983.18	14,409.27
Charities	2,223.68	1,823.12	4,239.76	3,641.42
Soldiers' benefits	216.00	168.00	540.00	192.00
Schools	27,796.53	21,627.42	22,230.79	26,410.76
Libraries	536.57	861.31	249.16	2,295.55
Recreation	–	–	–	200.00
Pensions	–	–	–	–
Unclassified	1,074.19	430.00	1,131.47	461.07
Public service enterprises	–	*3,401.71*	*230.70*	–
Electric light	–	–	–	–
Water	–	3,401.71	–	–
All other	–	–	230.70	–
Cemeteries	*120.20*	–	*408.58*	*64.00*
Administration of trust funds	–	–	–	*5.00*
Interest	**3,971.79**	**1,743.95**	**2,301.14**	**1,511.20**
Loans, general purposes	*3,971.79*	*959.95*	*2,301.14*	*1,511.20*
Loans, public service enterprises	–	*784.00*	–	–
Loans, cemeteries	–	–	–	–
Outlays	**10,308.40**	**2,542.73**	**18,795.87**	**50,925.45**
Departmental	*10,308.40*	*1,550.00*	*18,795.87*	*50,925.45*
General government	–	–	–	978.25
Protection of persons and property	2,340.10	–	–	–
Health and sanitation	–	–	–	–
Highways	5,114.92	1,550.00	16,171.72	49,947.20
Charities	–	–	–	–
Schools	2,853.38	–	2,624.15	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	*992.73*	–	–
Electric light	–	–	–	–
Water	–	992.73	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**53,297.55**	**44,400.00**	**49,000.00**	**40,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*3,550.00*	*3,400.00*	*9,000.00*	*4,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*47,350.00*	*41,000.00*	*40,000.00*	*36,000.00*
Warrants or orders, previous years	*2,397.55*	–	–	–
Transfers	**322.53**	**150.49**	**994.33**	–
To sinking funds from revenue	–	–	–	–
All other	*322.53*	*150.49*	*994.33*	–
Refunds	**1,061.12**	**269.36**	**298.70**	**28.77**
Agency, trust, and investment	**3,612.00**	**6,931.52**	**8,481.84**	**20,268.32**
Taxes and licenses for State	*2,200.00*	*3,151.00*	*2,710.54*	*3,000.00*
Taxes for county	*1,299.63*	*2,995.07*	*3,264.70*	*6,117.82*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*112.37*	*785.45*	*2,506.60*	*11,150.50*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$59,466.28	$51,134.93	$58,537.23	$64,308.06
Permanent debt (except from sinking funds)	3,550.00	3,400.00	9,000.00	4,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	10,308.40	2,542.73	18,795.87	50,925.45
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	49,747.55	41,000.00	40,000.00	36,000.00
Transfers (except to sinking funds) and refunds	1,383.65	419.85	1,293.03	28.77
Agency, trust, and investment	3,612.00	6,931.52	8,481.84	20,268.32
Total payments	**$128,067.88**	**$105,429.03**	**$136,107.97**	**$175,530.60**
Balance on hand, including funds	*5,457.04*	*2,914.59*	*7,252.59*	*38,790.21*
GRAND TOTAL	**$133,524.92**	**$108,343.62**	**$143,360.56**	**$214,320.81**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Norwell POPULATION 1,466	Lakeville POPULATION 1,439	Newbury POPULATION 1,432	Burlington POPULATION 1,431
REVENUE.	**$73,268.45**	**$46,142.19**	**$55,258.41**	**$62,934.26**
General	**67,541.87**	**42,271.29**	**49,617.52**	**56,696.68**
Taxes	*57,433.72*	*31,921.99*	*45,391.87*	*50,638.32*
Property, poll, and income	55,966.84	31,558.40	38,022.37	50,326.17
Corporation, bank, etc.	1,466.88	363.59	7,369.50	312.15
Licenses and permits	*78.00*	*28.00*	*181.00*	*120.58*
Fines and forfeits	*387.00*	*55.00*	*120.00*	*135.00*
Grants and gifts	*9,643.15*	*10,266.30*	*3,924.65*	*5,802.78*
For expenses	9,643.15	10,266.30	3,924.65	5,802.78
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**5,726.58**	**3,870.90**	**5,640.89**	**6,237.58**
Special assessments	–	*204.05*	*817.80*	–
To meet expenses	–	204.05	817.80	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*3,808.27*	*3,358.41*	*4,255.31*	*4,695.79*
General government	20.00	197.00	10.00	892.11
Protection of persons and property	977.07	626.88	488.89	199.05
Health and sanitation	249.17	75.00	–	–
Highways	–	–	200.00	2,080.00
Charities	478.91	287.37	1,507.80	574.66
Soldiers' benefits	1,016.00	150.00	1,218.00	174.00
Schools	106.98	1,302.85	25.00	173.46
Libraries	–	10.39	–	–
Recreation	–	–	–	35.00
Unclassified	960.14	708.92	805.62	567.51
Public service enterprises	–	–	–	*1.00*
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	1.00
Cemeteries	*280.86*	–	–	*288.00*
Interest	*1,637.45*	*308.44*	*567.78*	*1,252.79*
On sinking funds	–	–	–	–
On trust and investment funds	306.78	–	–	71.95
All other	1,330.67	308.44	567.78	1,180.84
NON-REVENUE.	**$75,157.15**	**$16,165.78**	**$86,917.58**	**$47,501.18**
Offsets to outlays	**3,600.00**	–	**7,861.30**	**8,464.08**
Departmental	*3,600.00*	–	*7,861.30*	*8,464.08*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**65,000.00**	**10,000.00**	**70,701.50**	**34,000.00**
Loans, general purposes	–	–	*18,200.00*	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*65,000.00*	*10,000.00*	*52,500.00*	*34,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	*1.50*	–
Transfers	**46.00**	–	–	**40.95**
From sinking funds	–	–	–	–
All other	*46.00*	–	–	*40.95*
Refunds	**99.92**	**55.88**	**55.00**	**70.95**
Agency, trust, and investment	**6,411.23**	**6,109.90**	**8,299.78**	**4,925.20**
Taxes and licenses for State	*2,700.00*	*2,400.00*	*4,316.78*	*2,509.76*
Taxes for county	*3,264.70*	*2,901.96*	*3,983.00*	*1,989.44*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*446.53*	*807.94*	–	*426.00*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$76,868.45	$46,142.19	$63,119.71	$71,398.34
Premiums	–	–	1.50	–
Municipal indebtedness	65,000.00	10,000.00	70,700.00	34,000.00
Transfers and refunds	145.92	55.88	55.00	111.90
Agency, trust, and investment	6,411.23	6,109.90	8,299.78	4,925.20
Total receipts	**$148,425.60**	**$62,307.97**	**$142,175.99**	**$110,435.44**
Balance on hand, including funds	*4,808.29*	*12,870.77*	*197.02*	*1,794.34*
GRAND TOTAL	**$153,233.89**	**$75,178.74**	**$142,373.01**	**$112,229.78**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Norwell Population 1,466	Lakeville Population 1,439	Newbury Population 1,432	Burlington Population 1,431
Maintenance	**$60,371.53**	**$37,902.60**	**$47,367.78**	**$44,168.25**
Departmental	*59,948.65*	*37,902.60*	*47,342.78*	*43,305.05*
General government	3,712.20	2,316.86	2,733.90	4,693.36
Protection of persons and property	4,755.86	2,955.74	4,785.20	2,360.53
Health and sanitation	3,047.58	787.70	1,414.41	461.47
Highways	14,987.33	9,031.90	10,947.69	10,295.13
Charities	3,789.91	1,665.30	4,037.78	1,835.81
Soldiers' benefits	959.00	117.00	1,112.00	144.00
Schools	27,300.00	19,957.58	21,810.43	22,066.72
Libraries	250.00	768.78	200.00	640.95
Recreation	308.77	–	11.37	94.75
Pensions	–	–	–	–
Unclassified	838.00	301.74	290.00	712.33
Public service enterprises	–	–	–	*25.00*
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	25.00
Cemeteries	*422.88*	–	*25.00*	*838.20*
Administration of trust funds	–	–	–	–
Interest	**4,398.42**	**197.91**	**2,631.33**	**4,175.49**
Loans, general purposes	*4,398.42*	*197.91*	*2,631.33*	*4,175.49*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**6,194.86**	**2,851.64**	**30,007.84**	**9,845.99**
Departmental	*6,194.86*	*2,851.64*	*30,007.84*	*9,845.99*
General government	–	–	–	334.31
Protection of persons and property	–	–	874.04	–
Health and sanitation	–	–	15,350.17	–
Highways	6,194.86	2,851.64	13,783.63	8,483.62
Charities	–	–	–	–
Schools	–	–	–	1,028.06
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**73,500.00**	**10,000.00**	**53,800.00**	**45,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	*8,500.00*	–	*4,300.00*	[1] *4,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*65,000.00*	*10,000.00*	*49,500.00*	*41,500.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**46.00**	–	–	**40.95**
To sinking funds from revenue	–	–	–	–
All other	*46.00*	–	–	*40.95*
Refunds	**99.92**	**55.88**	**55.00**	**70.95**
Agency, trust, and investment	**6,521.75**	**6,109.90**	**8,299.78**	**4,956.20**
Taxes and licenses for State	*2,700.00*	*2,400.00*	*4,316.78*	*2,509.76*
Taxes for county	*3,264.70*	*2,901.96*	*3,983.00*	*1,989.44*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*557.05*	*807.94*	–	*457.00*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$64,769.95	$38,100.51	$49,999.11	$48,343.74
Permanent debt (except from sinking funds)	8,500.00	–	4,300.00	[1] 4,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	6,194.86	2,851.64	30,007.84	9,845.99
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	65,000.00	10,000.00	49,500.00	41,500.00
Transfers (except to sinking funds) and refunds	145.92	55.88	55.00	111.90
Agency, trust, and investment	6,521.75	6,109.90	8,299.78	4,956.20
Total payments	**$151,132.48**	**$57,117.93**	**$142,161.73**	**$108,757.83**
Balance on hand, including funds	*2,101.41*	*18,060.81*	*211.28*	*3,471.95*
GRAND TOTAL	**$153,233.89**	**$75,178.74**	**$142,373.01**	**$112,229.78**

[1] Paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Tisbury POPULATION 1,431	Littleton POPULATION 1,411	Rowley POPULATION 1,408	Essex POPULATION 1,403
REVENUE.	**$91,177.31**	**$87,790.44**	**$54,586.94**	**$57,472.02**
General	**65,446.42**	**62,034.14**	**41,773.12**	**46,380.38**
Taxes	*64,711.39*	*54,327.53*	*30,409.83*	*42,115.86*
Property, poll, and income	63,327.36	52,163.27	29,049.21	40,672.66
Corporation, bank, etc.	1,384.03	2,164.26	1,360.62	1,443.20
Licenses and permits	*72.00*	*38.50*	*74.00*	*156.00*
Fines and forfeits	–	–	*130.00*	*45.00*
Grants and gifts	*663.03*	*7,668.11*	*11,159.29*	*4,063.52*
For expenses	663.03	7,527.72	11,159.29	4,063.52
For outlays	–	140.39	–	–
All other	–	–	–	–
Commercial	**25,730.89**	**25,756.30**	**12,813.82**	**11,091.64**
Special assessments	*18.50*	*599.54*	*792.86*	*445.00*
To meet expenses	18.50	599.54	792.86	445.00
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*6,185.84*	*3,021.95*	*4,612.72*	*8,566.24*
General government	564.76	317.00	274.60	281.70
Protection of persons and property	30.19	112.49	137.51	76.20
Health and sanitation	–	132.50	–	156.43
Highways	351.17	159.21	620.03	2,514.81
Charities	109.76	1,269.69	2,147.50	–
Soldiers' benefits	240.00	202.00	416.56	1,200.00
Schools	4,164.11	11.32	220.67	1.45
Libraries	68.00	110.70	30.45	10.86
Recreation	–	17.00	–	–
Unclassified	657.85	690.04	765.40	4,324.79
Public service enterprises	*18,318.57*	*19,021.86*	*6,876.28*	–
Electric light	–	12,969.19	6,876.28	–
Water	18,281.57	6,052.67	–	–
All other	37.00	–	–	–
Cemeteries	*804.00*	*1,226.86*	*206.50*	*360.50*
Interest	*403.98*	*1,886.09*	*325.46*	*1,719.90*
On sinking funds	–	–	–	–
On trust and investment funds	43.18	1,180.24	66.58	1,225.80
All other	360.80	705.85	258.88	494.10
NON-REVENUE.	**$128,133.00**	**$57,935.12**	**$28,885.94**	**$62,677.65**
Offsets to outlays	**952.12**	**9,234.32**	**1,363.40**	**6,315.00**
Departmental	*952.12*	*6,368.25*	*1,000.00*	*6,315.00*
Public service enterprises	–	*2,866.07*	*363.40*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**115,000.00**	**37,400.00**	**22,500.00**	**50,000.00**
Loans, general purposes	–	–	*7,500.00*	*19,000.00*
Loans, public service enterprises	*45,000.00*	*2,400.00*	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*70,000.00*	*35,000.00*	*15,000.00*	*31,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**52.50**	**773.88**	**12.32**	–
From sinking funds	–	–	–	–
All other	*52.50*	*773.88*	*12.32*	–
Refunds	**260.54**	**176.61**	**111.14**	**210.46**
Agency, trust, and investment	**11,867.84**	**10,350.31**	**4,899.08**	**6,152.19**
Taxes and licenses for State	*4,420.07*	*2,801.77*	*2,300.00*	*2,700.00*
Taxes for county	*6,121.15*	*2,228.18*	*2,130.44*	*2,500.96*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,326.62*	*5,320.36*	*468.64*	*951.23*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$92,129.43	$97,024.76	$55,950.34	$63,787.02
Premiums	–	–	–	–
Municipal indebtedness	115,000.00	37,400.00	22,500.00	50,000.00
Transfers and refunds	313.04	950.49	123.46	210.46
Agency, trust, and investment	11,867.84	10,350.31	4,899.08	6,152.19
Total receipts	**$219,310.31**	**$145,725.56**	**$83,472.88**	**$120,149.67**
Balance on hand, including funds	*14,502.36*	*18,277.63*	*6,268.01*	*3,643.30*
GRAND TOTAL	**$233,812.67**	**$164,003.19**	**$89,740.89**	**$123,792.97**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Tisbury Population 1,431	Littleton Population 1,411	Rowley Population 1,408	Essex Population 1,403
Maintenance	**$59,994.67**	**$66,669.94**	**$47,189.80**	**$52,578.80**
Departmental	*47,235.18*	*54,962.95*	*40,940.80*	*51,914.21*
General government	6,812.54	3,209.64	3,161.66	4,294.67
Protection of persons and property	5,071.03	3,745.17	2,512.53	3,217.61
Health and sanitation	1,931.29	911.35	692.81	1,223.29
Highways	7,061.80	14,034.28	8,160.70	11,367.77
Charities	992.30	2,195.36	3,991.69	4,300.69
Soldiers' benefits	212.00	552.00	120.26	2,136.00
Schools	23,358.55	25,470.53	20,891.51	21,351.56
Libraries	588.20	2,095.34	530.77	915.60
Recreation	400.00	1,094.77	191.55	–
Pensions	–	–	–	–
Unclassified	807.47	1,654.51	687.32	3,107.02
Public service enterprises	*11,307.51*	*10,811.78*	*5,752.50*	–
Electric light	–	7,943.68	5,752.50	–
Water	11,267.36	2,868.10	–	–
All other	40.15	–	–	–
Cemeteries	*1,451.98*	*890.21*	*496.50*	*659.59*
Administration of trust funds	–	*5.00*	–	*5.00*
Interest	**4,034.83**	**4,307.38**	**789.19**	**889.93**
Loans, general purposes	*1,874.83*	*2,417.38*	*525.19*	*889.93*
Loans, public service enterprises	*2,160.00*	*1,890.00*	*264.00*	–
Loans, cemeteries	–	–	–	–
Outlays	**59,625.69**	**19,027.44**	**12,684.12**	**22,536.53**
Departmental	*10,006.91*	*8,733.42*	*9,961.32*	*22,536.53*
General government	584.94	800.00	–	–
Protection of persons and property	–	–	–	597.00
Health and sanitation	–	–	8,210.56	9,638.48
Highways	7,408.63	6,301.92	1,700.76	12,301.05
Charities	–	–	–	–
Schools	143.64	1,631.50	–	–
Libraries	–	–	50.00	–
Recreation	669.70	–	–	–
Unclassified	1,200.00	–	–	–
Public service enterprises	*49,418.78*	*10,294.02*	*2,722.80*	–
Electric light	–	5,633.39	2,722.80	–
Water	49,418.78	4,660.63	–	–
All other	–	–	–	–
Cemeteries	*200.00*	–	–	–
Municipal indebtedness	**77,905.00**	**43,000.00**	**15,900.00**	**32,600.00**
From sinking funds	–	–	–	–
From revenue and other sources	*7,905.00*	*6,000.00*	*900.00*	*1,600.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*70,000.00*	*37,000.00*	*15,000.00*	*31,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**52.50**	**773.88**	**12.32**	–
To sinking funds from revenue	–	–	–	–
All other	*52.50*	*773.88*	*12.32*	–
Refunds	**260.54**	**176.61**	**111.14**	**210.46**
Agency, trust, and investment	**11,870.64**	**10,415.18**	**4,850.32**	**6,469.49**
Taxes and licenses for State	*4,420.07*	*2,801.77*	*2,300.00*	*2,700.00*
Taxes for county	*6,121.15*	*2,228.18*	*2,130.44*	*2,500.96*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,329.42*	*5,385.23*	*419.88*	*1,268.53*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$64,029.50	$70,977.32	$47,978.99	$53,468.73
Permanent debt (except from sinking funds)	7,905.00	6,000.00	900.00	1,600.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	59,625.69	19,027.44	12,684.12	22,536.53
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	70,000.00	37,000.00	15,000.00	31,000.00
Transfers (except to sinking funds) and refunds	313.04	950.49	123.46	210.46
Agency, trust, and investment	11,870.64	10,415.18	4,850.32	6,469.49
Total payments	**$213,743.87**	**$144,370.43**	**$81,536.89**	**$115,285.21**
Balance on hand, including funds	*20,068.80*	*19,632.76*	*8,204.00*	*8,507.76*
GRAND TOTAL	**$233,812.67**	**$164,003.19**	**$89,740.89**	**$123,792.97**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Brookfield POPULATION 1,401	Russell POPULATION 1,398	Sudbury POPULATION 1,394	West Newbury POPULATION 1,337
REVENUE.	**$53,409.03**	**$83,091.92**	**$56,738.83**	**$51,433.70**
General	**45,412.23**	**73,539.16**	**47,096.69**	**46,980.19**
Taxes	*37,842.77*	*67,329.61*	*44,055.14*	*38,443.02*
Property, poll, and income	34,114.85	48,257.88	42,394.47	37,532.37
Corporation, bank, etc.	3,727.92	19,071.73	1,660.67	910.65
Licenses and permits	–	*56.00*	*61.00*	*42.00*
Fines and forfeits	*110.00*	*571.17*	*129.15*	*95.00*
Grants and gifts	*7,459.46*	*5,582.38*	*2,851.40*	*8,400.17*
For expenses	7,459.46	2,388.80	2,851.40	6,400.17
For outlays	–	3,193.58	–	2,000.00
All other	–	–	–	–
Commercial	**7,996.80**	**9,552.76**	**9,642.14**	**4,453.51**
Special assessments	*54.10*	–	*106.00*	*288.32*
To meet expenses	54.10	–	106.00	288.32
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*4,146.60*	*2,987.11*	[1] *6,332.17*	*2,743.29*
General government	750.50	274.50	90.20	62.65
Protection of persons and property	3.40	59.43	350.92	200.42
Health and sanitation	–	103.57	–	–
Highways	–	10.91	4,230.88	45.00
Charities	981.70	1,658.23	421.59	692.50
Soldiers' benefits	384.00	72.00	120.00	864.00
Schools	1,158.35	103.40	429.76	–
Libraries	61.04	21.48	22.00	23.65
Recreation	–	–	–	–
Unclassified	807.61	683.59	[1] 666.82	855.07
Public service enterprises	*2,351.45*	*5,726.96*	*58.50*	–
Electric light	–	2,104.15	–	–
Water	2,351.45	3,622.81	58.50	–
All other	–	–	–	–
Cemeteries	*617.13*	*40.15*	*335.03*	–
Interest	*827.52*	*798.54*	*2,810.44*	*1,421.90*
On sinking funds	–	–	–	–
On trust and investment funds	499.55	–	1,814.09	617.09
All other	327.97	798.54	996.35	804.81
NON-REVENUE.	**$36,435.99**	**$65,138.15**	**$68,691.41**	**$62,918.92**
Offsets to outlays	**1,000.00**	**5,720.89**	**7,898.94**	**4,000.00**
Departmental	*1,000.00*	*5,505.00*	*7,898.94*	*4,000.00*
Public service enterprises	–	*215.89*	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**30,000.00**	**50,000.00**	**51,750.00**	**53,000.00**
Loans, general purposes	*4,000.00*	–	–	*6,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*26,000.00*	*50,000.00*	*51,750.00*	*47,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	–	**996.89**	**50.00**
From sinking funds	–	–	–	–
All other	–	–	*996.89*	*50.00*
Refunds	**194.20**	**357.10**	**412.14**	**41.90**
Agency, trust, and investment	**5,241.79**	**9,060.16**	**7,633.44**	**5,827.02**
Taxes and licenses for State	*2,200.00*	*5,611.85*	*3,700.00*	*2,106.00*
Taxes for county	*1,788.00*	*3,308.16*	*2,944.38*	*1,945.19*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,253.79*	*140.15*	*989.06*	*1,775.83*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$54,409.03	$88,812.81	$64,637.77	$55,433.70
Premiums	–	–	–	–
Municipal indebtedness	30,000.00	50,000.00	51,750.00	53,000.00
Transfers and refunds	194.20	357.10	1,409.03	91.90
Agency, trust, and investment	5,241.79	9,060.16	7,633.44	5,827.02
Total receipts	**$89,845.02**	**$148,230.07**	**$125,430.24**	**$114,352.62**
Balance on hand, including funds	*1,699.27*	*13,872.55*	*15,747.77*	*7,165.91*
GRAND TOTAL	**$91,544.29**	**$162,102.62**	**$141,178.01**	**$121,518.53**

[1] Includes $5.05 from administration of trust funds.

Graded According to Population of 1925 — Continued.

PAYMENTS.	Brookfield Population 1,401	Russell Population 1,398	Sudbury Population 1,394	West Newbury Population 1,337
Maintenance	**$47,698.38**	**$54,262.50**	**$51,396.68**	**$47,415.09**
Departmental	*44,731.85*	*50,650.77*	*50,410.24*	*47,415.09*
General government	4,459.05	4,777.62	1,824.94	3,421.64
Protection of persons and property	1,953.41	1,397.60	2,753.29	4,107.76
Health and sanitation	785.10	1,159.25	646.88	934.68
Highways	10,197.77	10,512.92	15,684.68	12,781.46
Charities	2,830.37	2,402.03	2,570.57	1,589.25
Soldiers' benefits	540.00	72.00	120.00	1,183.00
Schools	21,756.92	29,440.18	22,779.67	21,903.53
Libraries	1,869.03	630.19	1,448.20	692.31
Recreation	50.00	93.95	–	82.05
Pensions	–	–	300.00	–
Unclassified	290.20	165.03	2,282.01	719.41
Public service enterprises	*2,351.45*	*3,449.48*	*585.46*	–
Electric light	–	1,972.20	–	–
Water	2,351.45	1,477.28	585.46	–
All other	–	–	–	–
Cemeteries	*615.08*	*162.25*	*335.03*	–
Administration of trust funds	–	–	*65.95*	–
Interest	**1,202.64**	**8,359.08**	**2,162.50**	**1,916.35**
Loans, general purposes	*962.64*	*5,945.46*	*2,162.50*	*1,916.35*
Loans, public service enterprises	*240.00*	*2,413.62*	–	–
Loans, cemeteries	–	–	–	–
Outlays	**7,925.00**	**13,845.38**	**8,762.78**	**13,896.10**
Departmental	*7,925.00*	*9,482.17*	*8,762.78*	*13,896.10*
General government	155.00	–	–	242.50
Protection of persons and property	6,270.00	–	–	–
Health and sanitation	–	–	–	7,496.59
Highways	1,500.00	9,482.17	8,762.78	6,000.23
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	–
Recreation	–	–	–	156.78
Unclassified	–	–	–	–
Public service enterprises	–	*4,363.21*	–	–
Electric light	–	335.10	–	–
Water	–	4,028.11	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**25,000.00**	**61,100.00**	**62,000.00**	**47,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	*2,000.00*	*11,100.00*	*2,000.00*	*2,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*23,000.00*	*50,000.00*	*60,000.00*	*45,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	–	**996.89**	**50.00**
To sinking funds from revenue	–	–	–	–
All other	–	–	*996.89*	*50.00*
Refunds	**194.20**	**357.10**	**412.14**	**41.90**
Agency, trust, and investment	**5,251.72**	**9,060.16**	**7,816.55**	**5,888.19**
Taxes and licenses for State	*2,200.00*	*5,611.85*	*3,700.00*	*2,106.00*
Taxes for county	*1,788.00*	*3,308.16*	*2,944.38*	*1,945.19*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,263.72*	*140.15*	*1,172.17*	*1,837.00*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$48,901.02	$62,621.58	$53,559.18	$49,331.44
Permanent debt (except from sinking funds)	2,000.00	11,100.00	2,000.00	2,500.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	7,925.00	13,845.38	8,762.78	13,896.10
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	23,000.00	50,000.00	60,000.00	45,000.00
Transfers (except to sinking funds) and refunds	194.20	357.10	1,409.03	91.90
Agency, trust, and investment	5,251.72	9,060.16	7,816.55	5,888.19
Total payments	**$87,271.94**	**$146,984.22**	**$133,547.54**	**$116,707.63**
Balance on hand, including funds	*4,272.35*	*15,118.40*	*7,630.47*	*4,810.90*
GRAND TOTAL	**$91,544.29**	**$162,102.62**	**$141,178.01**	**$121,518.53**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Erving POPULATION 1,334	Lynnfield POPULATION 1,331	Oak Bluffs POPULATION 1,314	West Brookfield POPULATION 1,314
REVENUE.	**$58,365.28**	**$66,945.10**	**$87,696.71**	**$53,611.87**
General	**53,907.89**	**63,122.18**	**84,452.48**	**42,091.11**
Taxes	*49,333.57*	*57,970.57*	*82,132.56*	*32,261.25*
Property, poll, and income	33,827.56	57,157.38	81,032.79	31,426.73
Corporation, bank, etc.	15,506.01	813.19	1,099.77	834.52
Licenses and permits	–	*106.00*	*766.00*	*16.00*
Fines and forfeits	*25.00*	*50.00*	*348.24*	*85.50*
Grants and gifts	*4,549.32*	*4,995.61*	*1,205.68*	*9,728.36*
For expenses	4,549.32	4,995.61	1,205.68	9,728.36
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**4,457.39**	**3,822.92**	**3,244.23**	**11,520.76**
Special assessments	*908.66*	*220.75*	*512.00*	*95.08*
To meet expenses	–	220.75	–	95.08
To meet outlays	908.66	–	512.00	–
Privileges	–	–	–	–
Departmental	*2,862.03*	*1,809.55*	*1,983.07*	*4,709.04*
General government	597.59	191.00	221.45	614.00
Protection of persons and property	42.67	237.99	132.54	29.91
Health and sanitation	16.00	245.72	139.29	–
Highways	21.40	10.80	9.06	39.20
Charities	1,295.78	–	27.96	2,439.31
Soldiers' benefits	48.00	240.00	288.00	684.00
Schools	89.25	100.00	213.75	58.33
Libraries	–	49.85	259.98	90.25
Recreation	–	–	–	–
Unclassified	751.34	734.19	691.04	754.04
Public service enterprises	–	–	–	*4,946.32*
Electric light	–	–	–	–
Water	–	–	–	4,946.32
All other	–	–	–	–
Cemeteries	*15.00*	*258.65*	*78.64*	*435.85*
Interest	*671.70*	*1,533.97*	*670.52*	*1,334.47*
On sinking funds	190.15	–	–	–
On trust and investment funds	6.20	468.80	541.76	792.82
All other	475.35	1,065.17	128.76	541.65
NON-REVENUE.	**$90,082.45**	**$48,949.09**	**$73,502.66**	**$49,105.28**
Offsets to outlays	**10,019.20**	–	–	–
Departmental	*10,019.20*	–	–	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**62,000.00**	**40,000.00**	**61,000.00**	**39,500.00**
Loans, general purposes	*27,000.00*	*10,000.00*	*11,000.00*	*14,500.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*35,000.00*	*30,000.00*	*50,000.00*	*25,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**4,357.75**	**759.26**	**12.58**	**218.60**
From sinking funds	*4,000.00*	–	–	–
All other	*357.75*	*759.26*	*12.58*	*218.60*
Refunds	**469.33**	**130.98**	**352.20**	**44.83**
Agency, trust, and investment	**13,236.17**	**8,058.85**	**12,137.88**	**9,341.85**
Taxes and licenses for State	*3,808.80*	*3,500.00*	*4,714.88*	*2,400.00*
Taxes for county	*5,138.45*	*3,241.98*	*7,192.36*	*1,951.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*4,288.92*	*1,316.87*	*230.64*	*4,990.85*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$68,384.48	$66,945.10	$87,696.71	$53,611.87
Premiums	–	–	–	–
Municipal indebtedness	62,000.00	40,000.00	61,000.00	39,500.00
Transfers and refunds	4,827.08	890.24	364.78	263.43
Agency, trust, and investment	13,236.17	8,058.85	12,137.88	9,341.85
Total receipts	**$148,447.73**	**$115,894.19**	**$161,199.37**	**$102,717.15**
Balance on hand, including funds	*19,372.22*	*533.32*	*1,771.22*	*9,402.62*
GRAND TOTAL	**$167,819.95**	**$116,427.51**	**$162,970.59**	**$112,119.77**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Erving Population 1,334	Lynnfield Population 1,331	Oak Bluffs Population 1,314	West Brookfield Population 1,314
Maintenance	**$47,108.57**	**$56,477.32**	**$71,491.32**	**$51,821.07**
Departmental	*46,874.98*	*55,888.78*	*69,879.04*	*47,589.19*
General government	4,821.77	4,242.98	6,536.89	2,923.97
Protection of persons and property	2,280.97	5,883.77	8,391.61	2,194.57
Health and sanitation	1,470.90	1,002.89	5,480.25	727.91
Highways	6,689.68	14,377.03	9,649.29	12,931.68
Charities	2,718.72	1,075.22	7,963.45	4,586.53
Soldiers' benefits	211.90	252.00	332.00	985.90
Schools	27,507.35	27,332.03	22,529.61	20,268.00
Libraries	300.41	1,119.96	1,032.84	1,820.95
Recreation	–	246.00	5,930.03	268.18
Pensions	–	–	–	–
Unclassified	873.28	356.90	2,033.07	881.50
Public service enterprises	–	–	–	*3,580.27*
Electric light	–	–	–	–
Water	–	–	–	3,580.27
All other	–	–	–	–
Cemeteries	*233.59*	*588.54*	*1,612.28*	*651.61*
Administration of trust funds	–	–	–	–
Interest	**687.17**	**1,555.74**	**1,501.09**	**1,952.67**
Loans, general purposes	*687.17*	*1,555.74*	*1,501.09*	*739.90*
Loans, public service enterprises	–	–	–	*1,212.77*
Loans, cemeteries	–	–	–	–
Outlays	**43,023.80**	**14,747.22**	**16,238.83**	**11,500.00**
Departmental	*42,503.80*	*14,347.22*	*16,238.83*	*11,500.00*
General government	525.77	–	–	–
Protection of persons and property	–	100.08	1,787.39	6,000.00
Health and sanitation	2,387.32	12,494.32	–	–
Highways	2,567.80	284.20	14,451.44	5,500.00
Charities	–	–	–	–
Schools	37,022.91	739.85	–	–
Libraries	–	–	–	–
Recreation	–	728.77	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*520.00*	*400.00*	–	–
Municipal indebtedness	**41,000.00**	**33,000.00**	**56,000.00**	**29,000.00**
From sinking funds	*4,000.00*	–	–	–
From revenue and other sources	*2,000.00*	*3,000.00*	*6,000.00*	*2,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*35,000.00*	*30,000.00*	*50,000.00*	*27,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**4,357.75**	**759.26**	**12.58**	**218.60**
To sinking funds from revenue	–	–	–	–
All other	*4,357.75*	*759.26*	*12.58*	*218.60*
Refunds	**469.33**	**130.98**	**352.20**	**44.83**
Agency, trust, and investment	**9,674.77**	**8,458.84**	**12,444.29**	**9,341.85**
Taxes and licenses for State	*3,808.80*	*3,500.00*	*4,714.88*	*2,400.00*
Taxes for county	*5,138.45*	*3,241.98*	*7,192.36*	*1,951.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*727.52*	*1,716.86*	*537.05*	*4,990.85*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$47,795.74	$58,033.06	$72,992.41	$53,773.74
Permanent debt (except from sinking funds)	2,000.00	3,000.00	6,000.00	2,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	43,023.80	14,747.22	16,238.83	11,500.00
Permanent debt from sinking funds	4,000.00	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	35,000.00	30,000.00	50,000.00	27,000.00
Transfers (except to sinking funds) and refunds	4,827.08	890.24	364.78	263.43
Agency, trust, and investment	9,674.77	8,458.84	12,444.29	9,341.85
Total payments	**$146,321.39**	**$115,129.36**	**$158,040.31**	**$103,879.02**
Balance on hand, including funds	*21,498.56*	*1,298.15*	*4,930.28*	*8,240.75*
GRAND TOTAL	**$167,819.95**	**$116,427.51**	**$162,970.59**	**$112,119.77**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Carver POPULATION 1,306	Lincoln POPULATION 1,306	Sunderland POPULATION 1,290	Marion POPULATION 1,271
REVENUE.	**$67,014.68**	**$88,264.39**	**$46,123.15**	**$132,379.37**
General	**62,555.69**	**62,929.42**	**43,707.52**	**109,406.01**
Taxes	*54,972.18*	*57,234.83*	*33,674.34*	*107,523.74*
Property, poll, and income	48,598.89	52,158.76	33,384.39	104,237.60
Corporation, bank, etc.	6,373.29	5,076.07	289.95	3,286.14
Licenses and permits	*32.00*	–	*79.00*	*60.50*
Fines and forfeits	*140.00*	*341.70*	*318.10*	*120.00*
Grants and gifts	*7,411.51*	*5,352.89*	*9,636.08*	*1,701.77*
For expenses	7,411.51	5,352.89	9,577.59	1,701.77
For outlays	–	–	58.49	–
All other	–	–	–	–
Commercial	**4,458.99**	**25,334.97**	**2,415.63**	**22,973.36**
Special assessments	*536.41*	–	–	–
To meet expenses	536.41	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	*720.50*
Departmental	*3,048.46*	*6,453.02*	*1,514.97*	*6,682.65*
General government	139.60	40.00	14.35	281.00
Protection of persons and property	617.72	1,169.60	95.14	684.96
Health and sanitation	–	437.10	–	2,883.50
Highways	–	246.75	76.50	392.75
Charities	940.77	–	514.66	107.30
Soldiers' benefits	200.50	–	–	562.50
Schools	441.80	3,893.97	90.98	872.98
Libraries	19.95	31.27	–	–
Recreation	7.50	–	103.18	99.35
Unclassified	680.62	634.33	620.16	798.31
Public service enterprises	*3.00*	*13,867.74*	–	*14,464.96*
Electric light	–	–	–	–
Water	–	13,867.74	–	14,464.96
All other	3.00	–	–	–
Cemeteries	*356.80*	*545.73*	*446.58*	–
Interest	*514.32*	*4,468.48*	*454.08*	*1,105.25*
On sinking funds	–	1,499.20	–	–
On trust and investment funds	60.67	2,619.03	354.79	29.27
All other	453.65	350.25	99.29	1,075.98
NON-REVENUE.	**$66,282.98**	**$32,476.77**	**$28,867.39**	**$93,686.51**
Offsets to outlays	**6,000.00**	**15,000.00**	**1,080.00**	–
Departmental	*6,000.00*	*15,000.00*	*1,080.00*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**50,000.00**	–	**23,000.00**	**80,848.00**
Loans, general purposes	–	–	–	*5,000.00*
Loans, public service enterprises	–	–	–	*35,848.00*
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*50,000.00*	–	*23,000.00*	*40,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**256.18**	**9,501.49**	–	**181.50**
From sinking funds	–	–	–	–
All other	*256.18*	*9,501.49*	–	*181.50*
Refunds	**31.10**	**62.27**	**63.79**	**64.85**
Agency, trust, and investment	**9,995.70**	**7,913.01**	**4,723.60**	**12,592.16**
Taxes and licenses for State	*3,700.68*	*3,600.00*	*1,807.02*	*5,700.00*
Taxes for county	*4,473.86*	*2,864.80*	*2,434.00*	*6,892.16*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,221.66*	*1,448.21*	*482.58*	–
All other	*599.50*	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$73,014.68	$103,264.39	$47,203.15	$132,379.37
Premiums	–	–	–	–
Municipal indebtedness	50,000.00	–	23,000.00	80,848.00
Transfers and refunds	287.28	9,563.76	63.79	246.35
Agency, trust, and investment	9,995.70	7,913.01	4,723.60	12,592.16
Total receipts	**$133,297.66**	**$120,741.16**	**$74,990.54**	**$226,065.88**
Balance on hand, including funds	*10,681.39*	*46,931.54*	*2,317.58*	*30,712.16*
GRAND TOTAL	**$143,979.05**	**$167,672.70**	**$77,308.12**	**$256,778.04**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Carver Population 1,306	Lincoln Population 1,306	Sunderland Population 1,290	Marion Population 1,271
Maintenance	**$48,392.54**	**$72,618.27**	**$38,917.51**	**$97,857.78**
Departmental	*47,864.06*	*68,549.72*	*38,535.11*	*89,716.89*
General government	3,973.91	4,634.78	1,192.46	9,766.38
Protection of persons and property	3,252.17	7,222.03	1,112.28	9,879.57
Health and sanitation	1,618.53	1,893.80	793.50	9,914.89
Highways	13,731.33	20,689.67	7,469.25	21,925.53
Charities	2,306.97	883.75	2,893.79	2,877.03
Soldiers' benefits	681.00	–	–	639.00
Schools	21,217.96	27,924.62	23,889.76	30,827.88
Libraries	265.47	1,536.42	777.57	300.00
Recreation	241.99	1,700.78	61.00	1,943.97
Pensions	–	–	–	266.00
Unclassified	574.73	2,063.87	345.50	1,376.64
Public service enterprises	–	*3,508.30*	–	*8,040.89*
Electric light	–	–	–	–
Water	–	3,508.30	–	7,934.32
All other	–	–	–	106.57
Cemeteries	*528.48*	*560.25*	*382.40*	*100.00*
Administration of trust funds	–	–	–	–
Interest	**1,263.74**	**2,610.08**	**3,259.15**	**3,673.18**
Loans, general purposes	*1,263.74*	*315.08*	*3,259.15*	*1,333.18*
Loans, public service enterprises	–	*2,295.00*	–	*2,340.00*
Loans, cemeteries	–	–	–	–
Outlays	**25,103.84**	**25,084.98**	**2,907.15**	**60,358.85**
Departmental	*25,103.84*	*22,925.88*	*2,907.15*	*24,079.96*
General government	–	–	–	–
Protection of persons and property	–	–	321.73	–
Health and sanitation	–	–	815.40	–
Highways	23,594.63	22,925.88	1,500.00	18,682.96
Charities	–	–	–	–
Schools	1,180.76	–	270.02	1,000.00
Libraries	–	–	–	–
Recreation	328.45	–	–	3,000.00
Unclassified	–	–	–	1,397.00
Public service enterprises	–	*2,159.10*	–	*36,278.89*
Electric light	–	–	–	–
Water	–	2,159.10	–	36,278.89
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**51,000.00**	**500.00**	**26,250.00**	**52,117.38**
From sinking funds	–	–	–	–
From revenue and other sources	*1,000.00*	*500.00*	*3,250.00*	*10,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*50,000.00*	–	*23,000.00*	*40,000.00*
Warrants or orders, previous years	–	–	–	*2,117.38*
Transfers	**256.18**	**9,501.49**	–	**181.50**
To sinking funds from revenue	–	–	–	–
All other	*256.18*	*9,501.49*	–	*181.50*
Refunds	**31.10**	**62.27**	**63.79**	**64.85**
Agency, trust, and investment	**9,981.39**	**11,310.93**	**4,727.14**	**12,621.43**
Taxes and licenses for State	*3,700.68*	*3,600.00*	*1,807.02*	*5,700.00*
Taxes for county	*4,473.86*	*2,864.80*	*2,434.00*	*6,892.16*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,207.35*	*4,846.13*	*486.12*	*29.27*
All other	*599.50*	–	–	–

RECAPITULATION.

Maintenance and interest	$49,656.28	$75,228.35	$42,176.66	$101,530.96
Permanent debt (except from sinking funds)	1,000.00	500.00	3,250.00	10,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	25,103.84	25,084.98	2,907.15	60,358.85
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	50,000.00	–	23,000.00	42,117.38
Transfers (except to sinking funds) and refunds	287.28	9,563.76	63.79	246.35
Agency, trust, and investment	9,981.39	11,310.93	4,727.14	12,621.43
Total payments	**$136,028.79**	**$121,688.02**	**$76,124.74**	**$226,874.97**
Balance on hand, including funds	*7,950.26*	*45,984.68*	*1,183.38*	*29,903.07*
GRAND TOTAL	**$143,979.05**	**$167,672.70**	**$77,308.12**	**$256,778.04**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Southwick POPULATION 1,267	Edgartown POPULATION 1,235	Whately POPULATION 1,229	Clarksburg POPULATION 1,222
REVENUE.	**$67,195.85**	**$70,594.30**	**$45,542.13**	**$30,531.92**
General	**50,015.23**	**68,526.47**	**43,969.62**	**28,877.18**
Taxes	*38,325.51*	*60,268.81*	*35,886.46*	*26,356.54*
Property, poll, and income	35,063.92	59,677.47	35,381.75	21,511.07
Corporation, bank, etc.	3,261.59	591.34	504.71	4,845.47
Licenses and permits	*16.00*	*255.00*	*13.00*	*24.50*
Fines and forfeits	*637.11*	*99.07*	*35.00*	*10.00*
Grants and gifts	*11,036.61*	*7,903.59*	*8,035.16*	*2,486.14*
For expenses	11,036.61	2,903.59	8,035.16	2,486.14
For outlays	–	5,000.00	–	–
All other	–	–	–	–
Commercial	**17,180.62**	**2,067.83**	**1,572.51**	**1,654.74**
Special assessments	–	–	–	–
To meet expenses	–	–	–	–
To meet outlays	–	–	–	–
Privileges	–	*100.00*	–	–
Departmental	*1,747.99*	*1,380.12*	*1,224.54*	*1,585.88*
General government	106.88	82.00	61.00	–
Protection of persons and property	20.23	11.16	107.05	6.48
Health and sanitation	–	–	–	–
Highways	533.00	–	9.54	42.60
Charities	74.72	98.50	182.00	907.10
Soldiers' benefits	102.00	256.00	138.00	4.00
Schools	–	106.05	144.06	19.00
Libraries	29.77	194.00	7.35	–
Recreation	–	–	–	–
Unclassified	881.39	632.41	575.54	606.70
Public service enterprises	*13,248.08*	–	–	–
Electric light	13,248.08	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*87.00*	*341.75*	*86.32*	–
Interest	*2,097.55*	*245.96*	*261.65*	*68.86*
On sinking funds	–	–	–	–
On trust and investment funds	989.89	113.75	119.19	–
All other	1,107.66	132.21	142.46	68.86
NON-REVENUE.	**$48,742.98**	**$111,506.66**	**$23,245.98**	**$14,374.64**
Offsets to outlays	–	**484.61**	**3,500.00**	–
Departmental	–	*484.61*	*3,500.00*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**43,000.00**	**102,204.60**	**15,000.00**	**11,022.50**
Loans, general purposes	–	*93,000.00*	–	*9,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*43,000.00*	*9,000.00*	*15,000.00*	*2,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	*204.60*	–	*22.50*
Transfers	**241.00**	–	**119.19**	–
From sinking funds	–	–	–	–
All other	*241.00*	–	*119.19*	–
Refunds	**345.84**	**126.04**	**3.47**	**6.50**
Agency, trust, and investment	**5,156.14**	**8,691.41**	**4,623.32**	**3,345.64**
Taxes and licenses for State	*2,600.00*	*3,208.70*	*1,803.00*	*1,600.00*
Taxes for county	*1,535.93*	*4,783.88*	*2,434.00*	*1,745.64*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,020.21*	*698.83*	*386.32*	–
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$67,195.85	$71,078.91	$49,042.13	$30,531.92
Premiums	–	204.60	–	22.50
Municipal indebtedness	43,000.00	102,000.00	15,000.00	11,000.00
Transfers and refunds	586.84	126.04	122.66	6.50
Agency, trust, and investment	5,156.14	8,691.41	4,623.32	3,345.64
Total receipts	**$115,938.83**	**$182,100.96**	**$68,788.11**	**$44,906.56**
Balance on hand, including funds	*1,350.48*	*14,532.78*	*4,779.66*	*3,990.07*
GRAND TOTAL	**$117,289.31**	**$196,633.74**	**$73,567.77**	**$48,896.63**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Southwick Population 1,267	Edgartown Population 1,235	Whately Population 1,229	Clarksburg Population 1,222
Maintenance	**$53,619.10**	**$55,509.17**	**$38,872.94**	**$20,716.42**
Departmental	*47,899.24*	*54,763.95*	*38,582.92*	*20,716.42*
General government	4,569.23	6,789.22	2,350.79	1,215.13
Protection of persons and property	1,963.31	6,103.67	1,485.27	301.56
Health and sanitation	944.26	1,286.58	423.75	415.30
Highways	12,616.13	11,079.58	10,656.09	4,646.42
Charities	938.37	6,411.40	353.25	1,566.51
Soldiers' benefits	120.00	140.00	138.00	–
Schools	24,829.66	19,457.88	22,602.67	12,303.15
Libraries	666.28	1,958.17	278.10	44.36
Recreation	150.00	449.80	–	–
Pensions	–	–	–	–
Unclassified	1,102.00	1,087.65	295.00	223.99
Public service enterprises	*5,160.60*	–	–	–
Electric light	5,160.60	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*559.26*	*745.22*	*290.02*	–
Administration of trust funds	–	–	–	–
Interest	**2,597.49**	**178.61**	**1,621.37**	**439.15**
Loans, general purposes	*1,199.99*	*178.61*	*1,621.37*	*439.15*
Loans, public service enterprises	*1,397.50*	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**1,342.80**	**28,407.69**	**7,461.03**	**4,094.97**
Departmental	–	*28,407.69*	*7,461.03*	*4,094.97*
General government	–	–	689.73	–
Protection of persons and property	–	–	–	275.00
Health and sanitation	–	–	–	–
Highways	–	966.15	6,500.00	405.97
Charities	–	–	–	–
Schools	–	27,441.54	271.30	3,414.00
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	*1,342.80*	–	–	–
Electric light	1,342.80	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**37,900.00**	**9,899.90**	**19,000.00**	**3,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	*2,900.00*	*899.90*	*4,000.00*	*1,500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*35,000.00*	*9,000.00*	*15,000.00*	*2,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**241.00**	–	**119.19**	–
To sinking funds from revenue	–	–	–	–
All other	*241.00*	–	*119.19*	–
Refunds	**345.84**	**126.04**	**3.47**	**6.50**
Agency, trust, and investment	**6,086.83**	**8,691.41**	**4,623.32**	**3,345.64**
Taxes and licenses for State	*2,600.00*	*3,208.70*	*1,803.00*	*1,600.00*
Taxes for county	*1,535.93*	*4,783.88*	*2,434.00*	*1,745.64*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,950.90*	*698.83*	*386.32*	–
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$56,216.59	$55,687.78	$40,494.31	$21,155.57
Permanent debt (except from sinking funds)	2,900.00	899.90	4,000.00	1,500.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	1,342.80	28,407.69	7,461.03	4,094.97
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	35,000.00	9,000.00	15,000.00	2,000.00
Transfers (except to sinking funds) and refunds	586.84	126.04	122.66	6.50
Agency, trust, and investment	6,086.83	8,691.41	4,623.32	3,345.64
Total payments	**$102,133.06**	**$102,812.82**	**$71,701.32**	**$32,102.68**
Balance on hand, including funds	*15,156.25*	*93,820.92*	*1,866.45*	*16,793.95*
GRAND TOTAL	**$117,289.31**	**$196,633.74**	**$73,567.77**	**$48,896.63**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Norfolk POPULATION 1,213	West Stockbridge POPULATION 1,212	Stow POPULATION 1,185	Lanesborough POPULATION 1,181
REVENUE.	**$54,566.71**	**$49,610.77**	**$52,613.57**	**$32,165.83**
General	**50,228.35**	**48,405.82**	**47,297.22**	**28,929.98**
Taxes	*40,542.42*	*35,957.06*	*40,876.19*	*20,590.49*
Property, poll, and income	36,272.86	32,800.24	36,405.05	20,169.38
Corporation, bank, etc.	4,269.56	3,156.82	4,471.14	421.11
Licenses and permits	*42.00*	–	*20.00*	*71.00*
Fines and forfeits	*105.00*	*71.54*	*15.00*	*154.46*
Grants and gifts	*9,538.93*	*12,377.22*	*6,386.03*	*8,114.03*
For expenses	9,538.93	12,377.22	6,352.16	8,114.03
For outlays	–	–	33.87	–
All other	–	–	–	–
Commercial	**4,338.36**	**1,204.95**	**5,316.35**	**3,235.85**
Special assessments	*325.30*	–	*142.85*	–
To meet expenses	325.30	–	142.85	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*3,332.68*	*978.70*	*1,470.14*	*2,409.13*
General government	–	91.00	270.00	191.75
Protection of persons and property	202.45	19.27	346.32	12.89
Health and sanitation	–	–	–	–
Highways	2,400.00	–	–	–
Charities	–	–	63.00	1,290.00
Soldiers' benefits	144.00	72.00	96.00	240.00
Schools	5.00	–	33.93	64.75
Libraries	6.60	–	14.00	–
Recreation	–	145.00	–	–
Unclassified	574.63	651.43	646.89	609.74
Public service enterprises	–	–	*17.20*	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	17.20	–
Cemeteries	–	*99.84*	*305.20*	*8.65*
Interest	*680.38*	*126.41*	*3,380.96*	*818.07*
On sinking funds	–	–	–	–
On trust and investment funds	90.00	–	3,096.30	416.09
All other	590.38	126.41	284.66	401.98
NON-REVENUE.	**$35,581.33**	**$36,449.90**	**$28,187.12**	**$15,505.76**
Offsets to outlays	**5,267.70**	**10,799.96**	–	–
Departmental	*5,267.70*	*10,799.96*	–	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**25,000.00**	**20,000.00**	**20,000.00**	**11,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*25,000.00*	*20,000.00*	*20,000.00*	*11,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**21.04**	–	**1,958.94**	–
From sinking funds	–	–	–	–
All other	*21.04*	–	*1,958.94*	–
Refunds	**376.21**	**1,766.67**	**100.00**	**215.26**
Agency, trust, and investment	**4,916.38**	**3,883.27**	**6,128.18**	**4,290.50**
Taxes and licenses for State	*2,501.00*	*1,701.97*	*2,800.00*	*1,818.00*
Taxes for county	*2,415.38*	*1,854.75*	*2,228.18*	*1,963.85*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	–	*326.55*	*1,100.00*	*508.65*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$59,834.41	$60,410.73	$52,613.57	$32,165.83
Premiums	–	–	–	–
Municipal indebtedness	25,000.00	20,000.00	20,000.00	11,000.00
Transfers and refunds	397.25	1,766.67	2,058.94	215.26
Agency, trust, and investment	4,916.38	3,883.27	6,128.18	4,290.50
Total receipts	**$90,148.04**	**$86,060.67**	**$80,800.69**	**$47,671.59**
Balance on hand, including funds	*28,926.09*	*5,503.87*	*9,677.24*	*648.33*
GRAND TOTAL	**$119,074.13**	**$91,564.54**	**$90,477.93**	**$48,319.92**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Norfolk Population 1,213	West Stockbridge Population 1,212	Stow Population 1,185	Lanesborough Population 1,181
Maintenance	**$51,531.57**	**$34,048.66**	**$45,623.14**	**$30,494.63**
Departmental	*51,531.57*	*33,374.66*	*44,745.43*	*30,289.23*
General government	2,394.15	2,011.25	2,666.83	2,668.28
Protection of persons and property	4,158.76	128.09	1,915.68	197.75
Health and sanitation	1,005.72	814.01	421.24	477.21
Highways	15,823.97	7,467.75	14,143.27	7,918.69
Charities	2,582.91	1,171.13	2,185.58	1,250.56
Soldiers' benefits	144.00	72.00	388.00	114.00
Schools	24,200.00	18,860.00	21,021.92	16,822.22
Libraries	420.00	412.94	479.64	293.02
Recreation	331.94	960.17	82.64	–
Pensions	–	–	–	–
Unclassified	470.12	1,477.32	1,438.63	547.50
Public service enterprises	–	–	*51.20*	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	51.20	–
Cemeteries	–	*674.00*	*816.76*	*205.40*
Administration of trust funds	–	–	*11.75*	–
Interest	**1,140.62**	**260.32**	**654.63**	**459.15**
Loans, general purposes	*1,140.62*	*260.32*	*654.63*	*459.15*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**10,870.70**	**22,012.51**	**5,485.58**	**777.00**
Departmental	*10,870.70*	*22,012.51*	*5,485.58*	*777.00*
General government	–	–	–	–
Protection of persons and property	–	–	2,127.75	–
Health and sanitation	–	–	–	–
Highways	10,441.56	22,012.51	275.00	80.00
Charities	–	–	–	–
Schools	429.14	–	2,283.33	697.00
Libraries	–	–	–	–
Recreation	–	–	799.50	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**20,000.00**	**23,000.00**	**22,000.00**	**11,980.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	–	*2,000.00*	*980.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*20,000.00*	*23,000.00*	*20,000.00*	*11,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**21.04**	–	**1,958.94**	–
To sinking funds from revenue	–	–	–	–
All other	*21.04*	–	*1,958.94*	–
Refunds	**376.21**	**1,766.67**	**100.00**	**215.26**
Agency, trust, and investment	**5,006.38**	**3,879.74**	**6,145.11**	**4,291.60**
Taxes and licenses for State	*2,501.00*	*1,701.97*	*2,800.00*	*1,818.00*
Taxes for county	*2,415.38*	*1,854.75*	*2,228.18*	*1,963.85*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*90.00*	*323.02*	*1,116.93*	*509.75*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$52,672.19	$34,308.98	$46,277.77	$30,953.78
Permanent debt (except from sinking funds)	–	–	2,000.00	980.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	10,870.70	22,012.51	5,485.58	777.00
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	20,000.00	23,000.00	20,000.00	11,000.00
Transfers (except to sinking funds) and refunds	397.25	1,766.67	2,058.94	215.26
Agency, trust, and investment	5,006.38	3,879.74	6,145.11	4,291.60
Total payments	**$88,946.52**	**$84,967.90**	**$81,967.40**	**$48,217.64**
Balance on hand, including funds	*30,127.61*	*6,596.64*	*8,510.53*	*102.28*
GRAND TOTAL	**$119,074.13**	**$91,564.54**	**$90,477.93**	**$48,319.92**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wenham Population 1,145	Berkley Population 1,118	Tyngsborough Population 1,107	Rochester Population 1,100
REVENUE.	**$64,082.58**	**$30,348.92**	**$52,768.55**	**$40,523.10**
General	**59,956.90**	**27,292.98**	**47,361.84**	**38,603.98**
Taxes	*59,183.99*	*17,355.20*	*38,937.75*	*27,983.80*
Property, poll, and income	55,902.04	17,072.18	38,448.67	26,330.73
Corporation, bank, etc.	3,281.95	283.02	489.08	1,653.07
Licenses and permits	*69.00*	*6.00*	*83.30*	*43.00*
Fines and forfeits	–	*263.25*	*589.44*	*90.00*
Grants and gifts	*703.91*	*9,668.53*	*7,751.35*	*10,487.18*
For expenses	703.91	9,668.53	7,751.35	10,487.18
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**4,125.68**	**3,055.94**	**5,406.71**	**1,919.12**
Special assessments	*301.68*	*114.00*	*181.35*	–
To meet expenses	301.68	114.00	181.35	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*2,560.53*	*2,541.41*	*3,299.25*	*782.82*
General government	41.00	27.00	200.00	39.50
Protection of persons and property	197.31	62.40	889.43	129.77
Health and sanitation	–	25.00	–	–
Highways	65.22	1,500.00	1,000.00	–
Charities	1,250.69	30.00	113.88	–
Soldiers' benefits	312.00	218.00	144.00	16.00
Schools	17.55	127.06	300.49	–
Libraries	49.23	1.80	27.88	2.26
Recreation	60.00	–	–	–
Unclassified	567.53	550.15	623.57	595.29
Public service enterprises	–	–	–	*95.40*
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	95.40
Cemeteries	*436.00*	*78.70*	*183.00*	*126.99*
Interest	*827.47*	*221.83*	*1,743.11*	*913.91*
On sinking funds	–	–	–	–
On trust and investment funds	472.65	51.48	1,146.54	612.53
All other	354.82	270.35	596.57	301.38
NON-REVENUE.	**$67,198.97**	**$16,213.05**	**$39,005.15**	**$18,726.53**
Offsets to outlays	–	–	**4,000.00**	–
Departmental	–	–	*4,000.00*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**55,127.73**	**14,000.00**	**30,000.00**	**11,000.00**
Loans, general purposes	*15,000.00*	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*40,000.00*	*14,000.00*	*30,000.00*	*11,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	*127.73*	–	–	–
Transfers	**465.20**	–	**1,239.75**	**806.31**
From sinking funds	–	–	–	–
All other	*465.20*	–	*1,239.75*	*806.31*
Refunds	**265.83**	**54.00**	**36.26**	–
Agency, trust, and investment	**11,340.21**	**2,159.05**	**3,729.14**	**6,920.22**
Taxes and licenses for State	*4,900.00*	*1,300.00*	*1,801.62*	*2,114.20*
Taxes for county	*4,538.77*	*740.48*	*1,432.40*	*2,539.22*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,901.44*	*118.57*	*495.12*	*2,266.80*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$64,082.58	$30,348.92	$56,768.55	$40,523.10
Premiums	127.73	–	–	–
Municipal indebtedness	55,000.00	14,000.00	30,000.00	11,000.00
Transfers and refunds	731.03	54.00	1,276.01	806.31
Agency, trust, and investment	11,340.21	2,159.05	3,729.14	6,920.22
Total receipts	**$131,281.55**	**$46,561.97**	**$91,773.70**	**$59,249.63**
Balance on hand, including funds	*7,629.53*	*2,530.39*	*9,500.51*	*6,661.66*
GRAND TOTAL	**$138,911.08**	**$49,092.36**	**$101,274.21**	**$65,911.29**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Wenham Population 1,145	Berkley Population 1,118	Tyngsborough Population 1,107	Rochester Population 1,100
Maintenance	**$56,467.17**	**$30,736.52**	**$42,989.77**	**$37,415.77**
Departmental	*55,617.00*	*30,553.02*	*42,458.04*	*37,285.99*
General government	4,218.88	2,278.33	2,659.94	2,679.86
Protection of persons and property	4,911.72	1,274.74	3,622.92	1,092.47
Health and sanitation	2,412.87	1,176.98	557.25	1,204.65
Highways	15,863.29	9,932.58	10,547.26	8,436.33
Charities	1,257.00	595.35	1,978.53	741.00
Soldiers' benefits	333.00	361.27	144.00	–
Schools	24,259.11	14,150.97	21,276.86	21,831.32
Libraries	1,404.74	579.90	1,163.48	660.06
Recreation	393.40	–	–	–
Pensions	–	–	–	–
Unclassified	562.99	202.90	507.80	640.30
Public service enterprises	*21.02*	*40.00*	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	21.02	40.00	–	–
Cemeteries	*829.15*	*143.50*	*526.73*	*129.78*
Administration of trust funds	–	–	*5.00*	–
Interest	**3,022.96**	**323.61**	**1,436.83**	**316.28**
Loans, general purposes	*3,022.96*	*323.61*	*1,436.83*	*316.28*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**20,478.91**	**20.00**	**8,832.12**	**2,195.52**
Departmental	*20,478.91*	*20.00*	*8,832.12*	*2,195.52*
General government	–	–	–	900.86
Protection of persons and property	1,009.63	–	145.04	–
Health and sanitation	17,492.05	–	–	–
Highways	1,437.51	20.00	7,181.94	494.66
Charities	–	–	–	–
Schools	539.72	–	1,172.88	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	332.26	800.00
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**42,500.00**	**12,000.00**	**33,600.00**	**12,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*2,500.00*	–	*1,600.00*	*1,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*40,000.00*	*12,000.00*	*32,000.00*	*11,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**465.20**	–	**1,239.75**	**806.31**
To sinking funds from revenue	–	–	–	–
All other	*465.20*	–	*1,239.75*	*806.31*
Refunds	**265.83**	**54.00**	**36.26**	–
Agency, trust, and investment	**11,347.66**	**2,210.53**	**3,768.69**	**6,723.65**
Taxes and licenses for State	*4,900.00*	*1,300.00*	*1,801.62*	*2,114.20*
Taxes for county	*4,538.77*	*740.48*	*1,432.40*	*2,539.22*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,908.89*	*170.05*	*534.67*	*2,070.23*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$59,490.13	$31,060.13	$44,426.60	$37,732.05
Permanent debt (except from sinking funds)	2,500.00	–	1,600.00	1,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	20,478.91	20.00	8,832.12	2,195.52
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	40,000.00	12,000.00	32,000.00	11,000.00
Transfers (except to sinking funds) and refunds	731.03	54.00	1,276.01	806.31
Agency, trust, and investment	11,347.66	2,210.53	3,768.69	6,723.65
Total payments	**$134,547.73**	**$45,344.66**	**$91,903.42**	**$59,457.53**
Balance on hand, including funds	*4,363.35*	*3,747.70*	*9,370.79*	*6,453.76*
GRAND TOTAL	**$138,911.08**	**$49,092.36**	**$101,274.21**	**$65,911.29**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Orleans POPULATION 1,078	Berlin POPULATION 1,071	Hubbardston POPULATION 1,067	Dover POPULATION 1,044
REVENUE.	**$44,861.62**	**$38,739.04**	**$52,881.62**	**$86,071.79**
General	**33,854.01**	**35,517.78**	**48,447.21**	**81,430.89**
Taxes	*32,549.12*	*25,025.06*	*34,219.45*	*79,872.44*
Property, poll, and income	25,034.43	24,564.06	33,302.06	75,887.60
Corporation, bank, etc.	7,514.69	461.00	917.39	3,984.84
Licenses and permits	*53.50*	*20.00*	*26.00*	*3.50*
Fines and forfeits	*130.00*	*55.00*	*8.40*	*36.50*
Grants and gifts	*1,116.39*	*10,417.72*	*14,193.36*	*1,505.95*
For expenses	1,116.39	10,417.72	14,193.36	1,505.95
For outlays	–	–	–	–
All other	–	–	–	*12.50*
Commercial	**11,007.61**	**3,221.26**	**4,434.41**	**4,640.90**
Special assessments	*807.99*	*47.49*	–	*179.59*
To meet expenses	807.99	47.49	–	179.59
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*6,936.14*	*1,910.13*	*1,972.58*	*3,363.24*
General government	545.75	396.95	–	416.28
Protection of persons and property	979.93	109.00	198.98	564.36
Health and sanitation	944.35	–	–	–
Highways	348.20	–	113.10	205.75
Charities	208.00	–	–	17.52
Soldiers' benefits	126.00	432.00	450.00	168.00
Schools	3,052.18	433.45	371.65	1,379.42
Libraries	101.22	17.26	178.75	20.00
Recreation	–	–	10.00	70.00
Unclassified	630.51	521.47	650.10	521.91
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*5.00*	*498.25*	*2.00*	*200.63*
Interest	*3,258.48*	*765.39*	*2,459.83*	*897.44*
On sinking funds	–	–	–	–
On trust and investment funds	593.62	336.91	1,003.22	227.98
All other	2,664.86	428.48	1,456.61	669.46
NON-REVENUE.	**$9,388.34**	**$41,679.25**	**$37,595.48**	**$56,055.70**
Offsets to outlays	–	**9,098.00**	**2,000.00**	**138.00**
Departmental	–	*9,098.00*	*2,000.00*	*138.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	–	**27,000.00**	**30,000.00**	**45,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*27,000.00*	*30,000.00*	*45,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**516.29**	**1,132.78**	**1,107.50**	**45.00**
From sinking funds	–	–	–	–
All other	*516.29*	*1,132.78*	*1,107.50*	*45.00*
Refunds	**21.95**	**76.25**	**126.39**	**39.35**
Agency, trust, and investment	**8,850.10**	**4,372.22**	**4,361.59**	**10,833.35**
Taxes and licenses for State	*2,800.00*	*1,600.00*	*1,900.00*	*5,106.57*
Taxes for county	*5,709.97*	*1,300.00*	*1,544.00*	*4,927.37*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*340.13*	*1,472.22*	*917.59*	*799.41*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$44,861.62	$47,837.04	$54,881.62	$86,209.79
Premiums	–	–	–	–
Municipal indebtedness	–	27,000.00	30,000.00	45,000.00
Transfers and refunds	538.24	1,209.03	1,233.89	84.35
Agency, trust, and investment	8,850.10	4,372.22	4,361.59	10,833.35
Total receipts	**$54,249.96**	**$80,418.29**	**$90,477.10**	**$142,127.49**
Balance on hand, including funds	*66,645.41*	*12,640.81*	*9,443.93*	*10,822.39*
GRAND TOTAL	**$120,895.37**	**$93,059.10**	**$99,921.03**	**$152,949.88**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Orleans Population 1,078	Berlin Population 1,071	Hubbardston Population 1,067	Dover Population 1,044
Maintenance	**$51,561.66**	**$31,570.82**	**$46,353.01**	**$66,471.13**
Departmental	*51,511.66*	*31,024.53*	*46,339.01*	*65,503.57*
General government	6,464.24	2,101.94	1,680.98	6,916.76
Protection of persons and property	5,289.03	1,676.16	2,745.75	6,382.85
Health and sanitation	3,101.05	63.00	726.01	1,886.54
Highways	10,078.19	8,278.22	14,079.45	19,884.75
Charities	1,894.12	768.60	1,756.36	462.86
Soldiers' benefits	144.00	552.00	475.00	168.00
Schools	22,269.89	16,826.96	22,587.80	24,674.07
Libraries	1,046.04	365.45	1,590.90	1,016.75
Recreation	319.50	–	24.20	2,373.63
Pensions	–	–	–	–
Unclassified	905.60	392.20	672.56	1,737.36
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*50.00*	*546.29*	*14.00*	*967.56*
Administration of trust funds	–	–	–	–
Interest	–	**593.77**	**983.35**	**3,765.29**
Loans, general purposes	–	*593.77*	*983.35*	*3,765.29*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**40,623.39**	**12,881.51**	**3,092.53**	**15,098.20**
Departmental	*40,623.39*	*12,881.51*	*3,092.53*	*14,850.34*
General government	876.17	485.78	–	755.00
Protection of persons and property	8,426.04	–	424.50	8,497.50
Health and sanitation	–	–	–	–
Highways	11,087.87	11,892.35	2,668.03	4,358.29
Charities	–	–	–	–
Schools	20,084.56	503.38	–	240.00
Libraries	148.75	–	–	–
Recreation	–	–	–	999.55
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	*247.86*
Municipal indebtedness	–	**29,000.00**	**31,100.00**	**51,139.35**
From sinking funds	–	–	–	–
From revenue and other sources	–	–	*1,500.00*	*6,139.35*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*29,000.00*	*29,600.00*	*45,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**516.29**	**1,132.78**	**1,107.50**	**45.00**
To sinking funds from revenue	–	–	–	–
All other	*516.29*	*1,132.78*	*1,107.50*	*45.00*
Refunds	**21.95**	**76.25**	**126.39**	**39.35**
Agency, trust, and investment	**8,927.43**	**5,520.84**	**4,097.31**	**11,016.33**
Taxes and licenses for State	*2,800.00*	*1,600.00*	*1,900.00*	*5,106.57*
Taxes for county	*5,709.97*	*1,300.00*	*1,544.00*	*4,927.37*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*417.46*	*2,620.84*	*653.31*	*982.39*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$51,561.66	$32,164.59	$47,336.36	$70,236.42
Permanent debt (except from sinking funds)	–	–	1,500.00	6,139.35
Sinking fund requirements from revenue	–	–	–	–
Outlays	40,623.39	12,881.51	3,092.53	15,098.20
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	–	29,000.00	29,600.00	45,000.00
Transfers (except to sinking funds) and refunds	538.24	1,209.03	1,233.89	84.35
Agency, trust, and investment	8,927.43	5,520.84	4,097.31	11,016.33
Total payments	**$101,650.72**	**$80,775.97**	**$86,860.09**	**$147,574.65**
Balance on hand, including funds	*19,244.65*	*12,283.13*	*13,060.94*	*5,375.23*
GRAND TOTAL	**$120,895.37**	**$93,059.10**	**$99,921.03**	**$152,949.88**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hinsdale POPULATION 1,044	Mendon POPULATION 1,030	Harvard POPULATION 996	New Marlborough POPULATION 991
REVENUE.	**$39,897.12**	**$28,719.90**	**$61,360.38**	**$38,911.00**
General	**37,356.87**	**26,446.91**	**53,604.44**	**37,020.49**
Taxes	*27,402.99*	*19,502.31*	*48,145.60*	*27,452.76*
Property, poll, and income	26,865.50	18,953.33	47,483.81	26,378.02
Corporation, bank, etc.	537.49	548.98	661.79	1,074.74
Licenses and permits	*55.50*	*2.00*	*29.00*	*112.00*
Fines and forfeits	*496.50*	–	–	*30.00*
Grants and gifts	*9,401.88*	*6,942.60*	*5,429.84*	*9,425.73*
For expenses	9,401.88	6,942.60	5,159.84	9,425.73
For outlays	–	–	270.00	–
All other	–	–	–	–
Commercial	**2,540.25**	**2,272.99**	**7,755.94**	**1,890.51**
Special assessments	–	–	*21.25*	–
To meet expenses	–	–	21.25	–
To meet outlays	–	–	–	–
Privileges	–	*100.00*	–	–
Departmental	*2,387.84*	*1,831.01*	*2,860.56*	*1,768.20*
General government	271.83	266.50	478.10	326.50
Protection of persons and property	19.77	–	436.42	22.07
Health and sanitation	–	–	184.70	–
Highways	11.00	–	922.59	328.13
Charities	617.65	–	–	216.76
Soldiers' benefits	216.00	156.00	72.00	168.00
Schools	635.26	847.75	90.00	168.00
Libraries	–	37.75	61.61	–
Recreation	–	5.00	–	–
Unclassified	616.33	568.01	615.14	538.74
Public service enterprises	–	*13.30*	*14.20*	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	13.30	14.20	–
Cemeteries	*35.00*	–	*929.03*	*52.50*
Interest	*117.41*	*278.68*	*3,930.90*	*69.81*
On sinking funds	–	–	–	–
On trust and investment funds	–	108.73	3,577.40	5.72
All other	117.41	169.95	353.50	64.09
NON-REVENUE.	**$20,185.58**	**$22,982.12**	**$42,283.20**	**$53,103.16**
Offsets to outlays	**100.00**	**2,000.00**	**11,246.67**	**7,500.00**
Departmental	*100.00*	*2,000.00*	*11,246.67*	*7,500.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**16,000.00**	**18,000.00**	**20,000.00**	**40,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*16,000.00*	*18,000.00*	*20,000.00*	*40,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	–	**3,461.41**	–
From sinking funds	–	–	–	–
All other	–	–	*3,461.41*	–
Refunds	**216.80**	**15.00**	**62.14**	–
Agency, trust, and investment	**3,868.78**	**2,967.12**	**7,512.98**	**5,603.16**
Taxes and licenses for State	*1,600.00*	*1,600.00*	*3,401.77*	*2,600.00*
Taxes for county	*1,745.64*	*1,301.00*	*2,764.00*	*2,836.67*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	–	*66.12*	*1,347.21*	*166.49*
All other	*523.14*	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$39,997.12	$30,719.90	$72,607.05	$46,411.00
Premiums	–	–	–	–
Municipal indebtedness	16,000.00	18,000.00	20,000.00	40,000.00
Transfers and refunds	216.80	15.00	3,523.55	–
Agency, trust, and investment	3,868.78	2,967.12	7,512.98	5,603.16
Total receipts	**$60,082.70**	**$51,702.02**	**$103,643.58**	**$92,014.16**
Balance on hand, including funds	*349.48*	*41.15*	*13,783.62*	*8,725.77*
GRAND TOTAL	**$60,432.18**	**$51,743.17**	**$117,427.20**	**$100,739.93**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Hinsdale Population 1,044	Mendon Population 1,030	Harvard Population 996	New Marlborough Population 991
Maintenance	**$36,895.12**	**$30,121.36**	**$49,382.51**	**$35,687.45**
Departmental	*36,855.37*	*30,070.36*	*48,179.93*	*35,508.05*
General government	1,818.38	3,340.88	4,996.58	2,917.41
Protection of persons and property	749.69	1,367.47	2,367.65	193.21
Health and sanitation	413.76	338.50	2,395.56	2,866.55
Highways	10,636.56	8,245.65	18,203.32	11,637.04
Charities	2,946.49	925.01	188.45	1,638.18
Soldiers' benefits	462.00	144.00	72.00	144.00
Schools	18,880.68	14,508.90	15,364.71	14,466.28
Libraries	400.00	539.99	2,265.56	518.58
Recreation	–	25.40	1,478.23	–
Pensions	–	–	–	–
Unclassified	547.81	634.56	847.87	1,126.80
Public service enterprises	–	*1.00*	*7.10*	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	1.00	7.10	–
Cemeteries	*39.75*	*50.00*	*1,195.48*	*179.40*
Administration of trust funds	–	–	–	–
Interest	**514.55**	**451.25**	**823.07**	**915.88**
Loans, general purposes	*514.55*	*451.25*	*823.07*	*915.88*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**1,500.00**	**2,741.82**	**19,003.67**	**12,323.85**
Departmental	*1,500.00*	*2,741.82*	*19,003.67*	*12,323.85*
General government	–	–	650.00	–
Protection of persons and property	–	–	1,329.22	–
Health and sanitation	–	–	364.70	–
Highways	1,500.00	2,499.82	16,185.89	12,323.85
Charities	–	–	–	–
Schools	–	–	473.86	–
Libraries	–	242.00	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**16,000.00**	**14,000.00**	**24,000.00**	**42,100.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	–	*4,000.00*	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*16,000.00*	*14,000.00*	*20,000.00*	*42,100.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	–	**3,461.41**	–
To sinking funds from revenue	–	–	–	–
All other	–	–	*3,461.41*	–
Refunds	**216.80**	**15.00**	**62.14**	–
Agency, trust, and investment	**3,868.78**	**2,950.85**	**8,203.05**	**5,641.38**
Taxes and licenses for State	*1,600.00*	*1,600.00*	*3,401.77*	*2,600.00*
Taxes for county	*1,745.64*	*1,301.00*	*2,764.00*	*2,836.67*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	–	*49.85*	*2,037.28*	*204.71*
All other	*523.14*	–	–	–

RECAPITULATION.

Maintenance and interest	$37,409.67	$30,572.61	$50,205.58	$36,603.33
Permanent debt (except from sinking funds)	–	–	4,000.00	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	1,500.00	2,741.82	19,003.67	12,323.85
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	16,000.00	14,000.00	20,000.00	42,100.00
Transfers (except to sinking funds) and refunds	216.80	15.00	3,523.55	–
Agency, trust, and investment	3,868.78	2,950.85	8,203.05	5,641.38
Total payments	**$58,995.25**	**$50,280.28**	**$104,935.85**	**$96,668.56**
Balance on hand, including funds	*1,436.93*	*1,462.89*	*12,491.35*	*4,071.37*
GRAND TOTAL	**$60,432.18**	**$51,743.17**	**$117,427.20**	**$100,739.93**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Boylston POPULATION 970	Conway POPULATION 931	East Brookfield POPULATION 929	Sherborn POPULATION 929
REVENUE.	**$47,807.85**	**$43,771.60**	**$25,122.20**	**$74,717.64**
General	**39,154.93**	**37,770.74**	**21,194.38**	**67,518.78**
Taxes	*26,918.08*	*23,851.88*	*18,755.29*	*61,380.62*
Property, poll, and income	26,831.61	23,064.36	17,993.43	59,637.61
Corporation, bank, etc.	86.47	787.52	761.86	1,743.01
Licenses and permits	*5.00*	*14.00*	*9.00*	*8.00*
Fines and forfeits	*62.77*	–	*84.23*	*134.60*
Grants and gifts	*12,169.08*	*13,904.86*	*2,345.86*	*5,995.56*
For expenses	12,169.08	13,904.86	2,279.42	5,995.56
For outlays	–	–	66.44	–
All other	–	–	–	–
Commercial	**8,652.92**	**6,000.86**	**3,927.82**	**7,198.86**
Special assessments	*240.61*	*51.50*	–	*733.28*
To meet expenses	240.61	51.50	–	733.28
To meet outlays	–	–	–	–
Privileges	–	–	–	
Departmental	*823.52*	*5,746.13*	*805.65*	*3,294.38*
General government	51.95	81.00	13.80	190.00
Protection of persons and property	30.06	–	23.90	200.24
Health and sanitation	–	–	–	–
Highways	163.00	2,734.53	23.10	50.00
Charities	16.50	1,062.55	77.87	1,228.32
Soldiers' benefits	120.00	–	192.00	40.00
Schools	–	1,293.41	51.43	867.85
Libraries	–	–	51.00	19.99
Recreation	–	–	–	–
Unclassified	442.01	574.64	372.55	697.98
Public service enterprises	*6,112.12*	–	*2,800.47*	–
Electric light	6,112.12	–	–	–
Water	–	–	2,800.47	–
All other	–	–	–	–
Cemeteries	*584.50*	–	*91.25*	*791.81*
Interest	*892.17*	*203.23*	*230.45*	*2,379.39*
On sinking funds	–	–	–	–
On trust and investment funds	516.25	182.06	–	1,141.85
All other	375.92	21.17	230.45	1,237.54
NON-REVENUE.	**$59,578.56**	**$22,825.22**	**$12,810.25**	**$67,544.10**
Offsets to outlays	**30,698.03**	**3,000.00**	–	**8,180.70**
Departmental	*30,698.03*	*3,000.00*	–	*8,180.70*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**25,000.00**	**15,000.00**	**10,000.00**	**50,000.00**
Loans, general purposes	*5,000.00*	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*20,000.00*	*15,000.00*	*10,000.00*	*50,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**456.54**	**142.77**	–	**1,195.96**
From sinking funds	–	–	–	–
All other	*456.54*	*142.77*	–	*1,195.96*
Refunds	**128.06**	**351.96**	–	**14.70**
Agency, trust, and investment	**3,295.93**	**4,330.49**	**2,810.25**	**8,152.74**
Taxes and licenses for State	*1,300.00*	*1,800.00*	*1,500.00*	*3,300.00*
Taxes for county	*1,057.00*	*2,434.00*	*1,219.00*	*2,626.07*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*938.93*	*96.49*	*91.25*	*2,226.67*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$78,505.88	$46,771.60	$25,122.20	$82,898.34
Premiums	–	–	–	–
Municipal indebtedness	25,000.00	15,000.00	10,000.00	50,000.00
Transfers and refunds	584.60	494.73	–	1,210.66
Agency, trust, and investment	3,295.93	4,330.49	2,810.25	8,152.74
Total receipts	**$107,386.41**	**$66,596.82**	**$37,932.45**	**$142,261.74**
Balance on hand, including funds	*1,356.34*	*47.31*	*4,283.84*	*7,346.85*
GRAND TOTAL	**$108,742.75**	**$66,644.13**	**$42,216.29**	**$149,608.59**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Boylston Population 970	Conway Population 931	East Brookfield Population 929	Sherborn Population 929
Maintenance	**$40,286.28**	**$37,671.44**	**$23,836.38**	**$57,467.16**
Departmental	*36,108.47*	*37,655.44*	*20,526.46*	*56,347.07*
General government	1,799.32	1,577.42	1,824.30	4,712.45
Protection of persons and property	1,531.52	757.88	1,209.31	3,816.34
Health and sanitation	478.75	370.75	474.96	573.24
Highways	6,386.39	13,998.71	4,320.25	19,646.90
Charities	703.06	2,701.49	676.85	1,243.69
Soldiers' benefits	610.00	–	192.00	72.00
Schools	22,185.79	18,000.69	10,799.81	21,810.26
Libraries	1,197.35	–	796.03	1,840.57
Recreation	152.05	–	–	1,080.60
Pensions	–	–	–	–
Unclassified	1,064.24	248.50	232.95	1,551.02
Public service enterprises	*3,278.16*	–	*3,169.79*	–
Electric light	3,278.16	–	–	–
Water	–	–	3,169.79	–
All other	–	–	–	–
Cemeteries	*899.65*	*16.00*	*140.13*	*1,120.09*
Administration of trust funds	–	–	–	–
Interest	**517.84**	**546.85**	**262.03**	**1,331.71**
Loans, general purposes	*424.04*	*546.85*	*262.03*	*1,331.71*
Loans, public service enterprises	*93.80*	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**40,113.52**	**5,071.11**	**257.88**	**24,294.41**
Departmental	*36,667.00*	*5,071.11*	*257.88*	*24,294.41*
General government	–	–	125.00	7,153.46
Protection of persons and property	–	–	132.88	–
Health and sanitation	–	–	–	–
Highways	36,667.00	5,071.11	–	12,879.02
Charities	–	–	–	–
Schools	–	–	–	4,197.18
Libraries	–	–	–	–
Recreation	–	–	–	64.75
Unclassified	–	–	–	–
Public service enterprises	*3,446.52*	–	–	–
Electric light	3,446.52	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**20,500.00**	**15,000.00**	**10,000.00**	**51,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*500.00*	–	–	*1,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*20,000.00*	*15,000.00*	*10,000.00*	*50,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**456.54**	**142.77**	–	**1,195.96**
To sinking funds from revenue	–	–	–	–
All other	*456.54*	*142.77*	–	*1,195.96*
Refunds	**128.06**	**351.96**	–	**14.70**
Agency, trust, and investment	**3,355.64**	**4,310.86**	**2,810.25**	**9,372.13**
Taxes and licenses for State	*1,300.00*	*1,800.00*	*1,500.00*	*3,800.00*
Taxes for county	*1,057.00*	*2,434.00*	*1,219.00*	*2,626.07*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*998.64*	*76.86*	*91.25*	*3,446.06*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$40,804.12	$38,218.29	$24,098.41	$58,798.87
Permanent debt (except from sinking funds)	500.00	–	–	1,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	40,113.52	5,071.11	257.88	24,294.41
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	20,000.00	15,000.00	10,000.00	50,000.00
Transfers (except to sinking funds) and refunds	584.60	494.73	–	1,210.66
Agency, trust, and investment	3,355.64	4,310.86	2,810.25	9,372.13
Total payments	**$105,357.88**	**$63,094.99**	**$37,166.54**	**$144,676.07**
Balance on hand, including funds	*3,384.87*	*3,549.14*	*5,049.75*	*4,932.52*
GRAND TOTAL	**$108,742.75**	**$66,644.13**	**$42,216.29**	**$149,608.59**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ashfield POPULATION 919	Gill POPULATION 918	Southampton POPULATION 916	Topsfield POPULATION 915
REVENUE.	**$49,963.27**	**$27,267.95**	**$28,515.43**	**$70,188.60**
General	**46,362.08**	**26,562.71**	**26,322.06**	**65,906.23**
Taxes	*34,133.28*	*18,607.33*	*15,746.13*	*64,727.81*
Property, poll, and income	33,662.27	18,452.10	15,570.20	60,947.10
Corporation, bank, etc.	471.01	155.23	175.93	3,780.71
Licenses and permits	*5.00*	*2.00*	*4.00*	*53.50*
Fines and forfeits	*100.00*	–	*945.00*	*610.00*
Grants and gifts	*12,123.80*	*7,953.38*	*9,626.93*	*514.92*
For expenses	11,623.80	7,953.38	9,626.93	514.92
For outlays	500.00	–	–	–
All other	–	–	–	–
Commercial	**3,601.19**	**705.24**	**2,193.37**	**4,282.37**
Special assessments	–	–	–	*197.74*
To meet expenses	–	–	–	197.74
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*2,311.27*	*596.41*	[1] *975.63*	[2] *1,661.75*
General government	400.50	64.00	256.50	208.10
Protection of persons and property	14.50	15.95	24.45	232.28
Health and sanitation	–	–	–	–
Highways	40.42	15.80	–	100.60
Charities	–	–	–	–
Soldiers' benefits	80.00	–	144.00	384.00
Schools	1,241.85	–	50.24	123.00
Libraries	–	9.54	22.00	19.83
Recreation	–	–	–	–
Unclassified	534.00	491.12	[1] 478.44	[2] 593.94
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	*50.00*	*168.50*	*884.50*
Interest	*1,289.92*	*58.83*	*1,049.24*	*2,038.38*
On sinking funds	–	–	–	–
On trust and investment funds	1,289.92	17.45	1,010.41	1,336.95
All other	–	41.38	38.83	701.43
NON-REVENUE.	**$34,853.94**	**$42,296.03**	**$13,406.74**	**$97,183.90**
Offsets to outlays	**5,500.00**	**14,700.00**	–	**5,940.00**
Departmental	*5,500.00*	*14,700.00*	–	*5,940.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**23,000.00**	**24,000.00**	**9,000.00**	**75,020.00**
Loans, general purposes	–	–	–	*16,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*23,000.00*	*24,000.00*	*9,000.00*	*59,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	*20.00*
Transfers	**134.72**	**25.00**	–	**1,498.26**
From sinking funds	–	–	–	–
All other	*134.72*	*25.00*	–	*1,498.26*
Refunds	–	**133.62**	**214.50**	**59.59**
Agency, trust, and investment	**6,219.22**	**3,437.41**	**4,192.24**	**14,666.05**
Taxes and licenses for State	*1,900.00*	*1,400.00*	*1,418.00*	*4,600.00*
Taxes for county	*2,669.22*	*1,893.11*	*1,978.89*	*4,260.89*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,750.00*	*144.30*	*795.35*	*5,805.16*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$55,463.27	$41,967.95	$28,515.43	$76,128.60
Premiums	–	–	–	20.00
Municipal indebtedness	23,000.00	24,000.00	9,000.00	75,000.00
Transfers and refunds	134.72	158.62	214.50	1,557.85
Agency, trust, and investment	6,219.22	3,437.41	4,192.24	14,666.05
Total receipts	**$84,817.21**	**$69,563.98**	**$41,922.17**	**$167,372.50**
Balance on hand, including funds	*5,553.58*	*496.47*	*2,951.65*	*2,209.11*
GRAND TOTAL	**$90,370.79**	**$70,060.45**	**$44,873.82**	**$169,581.61**

[1] Includes $0.50 from administration of trust funds.
[2] Includes $0.55 from administration of trust funds.

Graded According to Population of 1925 — Continued.

PAYMENTS.	Ashfield Population 919	Gill Population 918	Southampton Population 916	Topsfield Population 915
Maintenance	**$38,685.59**	**$23,817.89**	**$26,567.38**	**$48,678.28**
Departmental	*38,685.59*	*23,740.84*	*26,229.33*	*48,074.70*
General government	3,073.42	1,389.48	1,454.46	3,885.42
Protection of persons and property	797.40	457.74	657.31	2,667.86
Health and sanitation	1,681.15	623.00	408.50	1,333.59
Highways	12,463.08	6,613.59	9,804.01	15,197.56
Charities	384.86	667.39	1,246.21	955.07
Soldiers' benefits	48.00	–	144.00	480.00
Schools	19,464.46	13,288.59	11,829.49	21,174.00
Libraries	200.00	453.17	465.17	500.23
Recreation	–	–	1.35	584.16
Pensions	–	–	–	–
Unclassified	573.22	247.88	218.83	1,296.81
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	*77.05*	*323.80*	*602.55*
Administration of trust funds	–	–	*14.25*	*1.03*
Interest	**635.83**	**518.24**	**283.30**	**1,599.08**
Loans, general purposes	*635.83*	*518.24*	*283.30*	*1,599.08*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**11,234.66**	**16,266.03**	**2,075.00**	**38,007.61**
Departmental	*11,234.66*	*16,266.03*	*2,075.00*	*36,875.79*
General government	–	883.72	125.00	694.76
Protection of persons and property	–	–	–	6,685.73
Health and sanitation	–	–	–	16,421.11
Highways	11,234.66	15,382.31	1,800.00	9,274.44
Charities	–	–	–	–
Schools	–	–	–	3,799.75
Libraries	–	–	–	–
Recreation	–	–	150.00	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	*1,131.82*
Municipal indebtedness	**24,000.00**	**24,590.85**	**9,500.00**	**63,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	*2,000.00*	*500.00*	*2,000.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*24,000.00*	*22,000.00*	*9,000.00*	*61,500.00*
Warrants or orders, previous years	–	*590.85*	–	–
Transfers	**134.72**	**25.00**	–	**1,498.26**
To sinking funds from revenue	–	–	–	–
All other	*134.72*	*25.00*	–	*1,498.26*
Refunds	–	**133.62**	**214.50**	**59.59**
Agency, trust, and investment	**7,474.42**	**3,429.86**	**4,192.24**	**14,342.40**
Taxes and licenses for State	*1,900.00*	*1,400.00*	*1,418.00*	*4,600.00*
Taxes for county	*2,569.22*	*1,893.11*	*1,978.89*	*4,260.89*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*3,005.20*	*136.75*	*795.35*	*5,481.51*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$39,321.42	$24,336.13	$26,850.68	$50,277.36
Permanent debt (except from sinking funds)	–	2,000.00	500.00	2,000.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	11,234.66	16,266.03	2,075.00	38,007.61
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	24,000.00	22,590.85	9,000.00	61,500.00
Transfers (except to sinking funds) and refunds	134.72	158.62	214.50	1,557.85
Agency, trust, and investment	7,474.42	3,429.86	4,192.24	14,342.40
Total payments	**$82,165.22**	**$68,781.49**	**$42,832.42**	**$167,685.22**
Balance on hand, including funds	*8,205.57*	*1,278.96*	*2,041.40*	*1,896.39*
GRAND TOTAL	**$90,370.79**	**$70,060.45**	**$44,873.82**	**$169,581.61**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ashby POPULATION 907	Bernardston POPULATION 844	Brimfield POPULATION 840	Royalston POPULATION 821
REVENUE.	**$43,082.56**	**$32,617.93**	**$50,000.68**	**$44,486.67**
General	**38,239.77**	**26,766.81**	**41,136.85**	**40,359.94**
Taxes	*28,551.59*	*18,531.06*	*25,458.90*	*30,686.74*
Property, poll, and income	27,505.87	17,807.83	25,042.50	27,633.41
Corporation, bank, etc.	1,045.72	723.23	416.40	3,053.33
Licenses and permits	*18.00*	*14.00*	–	*23.50*
Fines and forfeits	*34.12*	–	–	*361.93*
Grants and gifts	*9,636.06*	*8,221.75*	*15,677.95*	*9,287.77*
For expenses	9,636.06	8,178.25	15,548.20	9,287.77
For outlays	–	43.50	129.75	–
All other	–	–	–	–
Commercial	**4,842.79**	**5,851.12**	**8,863.83**	**4,126.73**
Special assessments	*414.25*	–	–	–
To meet expenses	414.25	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*1,123.47*	*2,574.55*	*7,680.56*	*1,389.45*
General government	65.79	130.00	189.00	286.02
Protection of persons and property	71.34	19.90	317.04	40.10
Health and sanitation	–	–	–	–
Highways	174.95	90.00	704.62	40.24
Charities	–	–	918.33	12.05
Soldiers' benefits	216.00	–	138.00	252.00
Schools	51.10	1,555.98	4,950.36	292.12
Libraries	12.70	50.17	3.35	1.10
Recreation	–	–	–	–
Unclassified	531.59	728.50	459.86	465.82
Public service enterprises	–	–	–	*10.62*
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	10.62
Cemeteries	*798.75*	–	*158.08*	*321.60*
Interest	*2,506.32*	*3,276.57*	*1,025.19*	*2,405.06*
On sinking funds	–	–	–	–
On trust and investment funds	1,873.77	3,111.67	618.58	1,885.97
All other	632.55	164.90	406.61	519.09
NON-REVENUE.	**$27,883.62**	**$21,268.83**	**$23,989.00**	**$26,154.67**
Offsets to outlays	**1,400.00**	–	–	**3,381.52**
Departmental	*1,400.00*	–	–	*3,381.52*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**21,500.00**	**13,715.50**	**20,000.00**	**18,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*21,500.00*	*13,500.00*	*20,000.00*	*18,000.00*
Unpaid warrants or orders, current year	–	*215.50*	–	–
Premiums	–	–	–	–
Transfers	**229.82**	**3,323.22**	**391.47**	–
From sinking funds	–	–	–	–
All other	*229.82*	*3,323.22*	*391.47*	–
Refunds	**17.46**	**128.12**	–	**53.30**
Agency, trust, and investment	**4,736.34**	**4,101.99**	**3,597.53**	**4,719.85**
Taxes and licenses for State	*2,000.00*	*1,400.00*	*1,900.00*	*2,100.00*
Taxes for county	*1,591.56*	*1,893.11*	*1,122.41*	*1,707.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,144.78*	*808.88*	*575.12*	*912.85*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$44,482.56	$32,617.93	$50,000.68	$47,868.19
Premiums	–	–	–	–
Municipal indebtedness	21,500.00	13,715.50	20,000.00	18,000.00
Transfers and refunds	247.28	3,451.34	391.47	53.30
Agency, trust, and investment	4,736.34	4,101.99	3,597.53	4,719.85
Total receipts	**$70,966.18**	**$53,886.76**	**$73,989.68**	**$70,641.34**
Balance on hand, including funds	*9,210.95*	*803.68*	*127.52*	*7,602.30*
GRAND TOTAL	**$80,177.13**	**$54,690.44**	**$74,117.20**	**$78,243.64**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Ashby Population 907	Bernardston Population 844	Brimfield Population 840	Royalston Population 821
Maintenance	**$41,456.30**	**$29,463.67**	**$47,990.24**	**$35,999.55**
Departmental	*40,443.97*	*29,455.67*	*47,681.48*	*35,549.29*
General government	2,031.48	1,787.06	5,074.75	2,123.25
Protection of persons and property	1,997.49	341.90	1,400.94	1,910.26
Health and sanitation	705.23	906.25	407.93	859.51
Highways	11,615.27	7,254.39	10,966.56	12,642.34
Charities	75.00	251.50	1,080.22	1,912.90
Soldiers' benefits	216.00	–	96.00	192.00
Schools	22,237.75	16,521.95	26,400.84	14,715.89
Libraries	799.05	1,096.49	998.53	425.67
Recreation	102.00	643.43	430.65	25.20
Pensions	–	–	–	–
Unclassified	664.70	652.70	825.06	742.27
Public service enterprises	–	–	–	*16.05*
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	16.05
Cemeteries	*1,012.33*	–	*308.76*	*434.21*
Administration of trust funds	–	*8.00*	–	–
Interest	**1,348.02**	**490.59**	**345.02**	**633.95**
Loans, general purposes	*1,348.02*	*490.59*	*345.02*	*633.95*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**3,732.99**	**3,705.84**	**2,399.70**	**5,409.21**
Departmental	*3,732.99*	*3,705.84*	*2,399.70*	*5,409.21*
General government	–	–	–	–
Protection of persons and property	–	92.00	541.04	1,973.46
Health and sanitation	–	–	–	–
Highways	2,400.00	1,780.00	578.76	3,435.75
Charities	–	–	–	–
Schools	97.90	1,833.84	922.28	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	1,235.09	–	357.62	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**22,700.00**	**12,154.66**	**15,000.00**	**18,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*1,200.00*	*1,500.00*	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*21,500.00*	*10,500.00*	*15,000.00*	*18,000.00*
Warrants or orders, previous years	–	*154.66*	–	–
Transfers	**229.82**	**3,323.22**	**391.47**	–
To sinking funds from revenue	–	–	–	–
All other	*229.82*	*3,323.22*	*391.47*	–
Refunds	**17.46**	**128.12**	–	**53.30**
Agency, trust, and investment	**4,736.34**	**4,083.79**	**3,824.64**	**4,719.85**
Taxes and licenses for State	*2,000.00*	*1,400.00*	*1,900.00*	*2,100.00*
Taxes for county	*1,591.56*	*1,893.11*	*1,122.41*	*1,707.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,144.78*	*790.68*	*802.23*	*912.85*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$42,804.32	$29,954.26	$48,335.26	$36,633.50
Permanent debt (except from sinking funds)	1,200.00	1,500.00	–	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	3,732.99	3,705.84	2,399.70	5,409.21
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	21,500.00	10,654.66	15,000.00	18,000.00
Transfers (except to sinking funds) and refunds	247.28	3,451.34	391.47	53.30
Agency, trust, and investment	4,736.34	4,083.79	3,824.64	4,719.85
Total payments	**$74,220.93**	**$53,349.89**	**$69,951.07**	**$64,815.86**
Balance on hand, including funds	*5,956.20*	*1,340.55*	*4,166.13*	*13,427.78*
GRAND TOTAL	**$80,177.13**	**$54,690.44**	**$74,117.20**	**$78,243.64**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Charlemont POPULATION 820	Granby POPULATION 810	Bolton POPULATION 801	Wellfleet POPULATION 786
REVENUE.	**$34,422.47**	**$36,258.81**	**$41,573.35**	**$27,928.47**
General	**28,178.70**	**33,483.13**	**36,718.21**	**25,434.47**
Taxes	*19,242.07*	*25,147.43*	*27,550.21*	*20,549.13*
Property, poll, and income	18,985.34	24,881.10	27,411.14	20,231.46
Corporation, bank, etc.	256.73	266.33	139.07	317.72
Licenses and permits	*76.50*	*548.50*	*5.00*	*70.00*
Fines and forfeits	*415.00*	*145.00*	*65.00*	–
Grants and gifts	*8,445.13*	*7,642.20*	*9,098.00*	*4,815.29*
For expenses	8,445.13	7,642.20	9,098.00	4,815.29
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**6,243.77**	**2,775.68**	**4,855.14**	**2,494.00**
Special assessments	–	–	*12.00*	*69.20*
To meet expenses	–	–	12.00	69.20
To meet outlays	–	–	–	–
Privileges	–	–	–	*186.70*
Departmental	*5,953.62*	*1,639.85*	*3,303.76*	*1,551.34*
General government	424.00	–	268.75	–
Protection of persons and property	32.40	–	241.13	29.84
Health and sanitation	260.71	–	–	–
Highways	1,121.67	292.77	7.20	–
Charities	–	102.10	1,326.51	486.67
Soldiers' benefits	–	72.00	192.00	246.00
Schools	3,585.66	745.31	803.62	188.69
Libraries	12.76	7.00	27.51	–
Recreation	–	–	–	15.00
Unclassified	516.42	420.67	437.04	585.14
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	*490.75*	*166.89*	*536.00*
Interest	*290.15*	*645.08*	*1,372.49*	*150.76*
On sinking funds	–	–	–	–
On trust and investment funds	176.03	312.86	778.12	40.00
All other	114.12	332.22	594.37	110.76
NON-REVENUE.	**$9,360.83**	**$25,942.55**	**$20,740.72**	**$19,742.54**
Offsets to outlays	**1,500.00**	–	**2,000.00**	–
Departmental	*1,500.00*	–	*2,000.00*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**4,000.00**	**20,000.00**	**15,000.00**	**12,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*4,000.00*	*20,000.00*	*15,000.00*	*12,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**45.50**	**38.27**	–	**438.17**
From sinking funds	–	–	–	–
All other	*45.50*	*38.27*	–	*438.17*
Refunds	**.53**	**34.63**	–	**163.54**
Agency, trust, and investment	**3,814.80**	**5,869.65**	**3,740.72**	**7,140.83**
Taxes and licenses for State	*1,606.24*	*1,900.00*	*1,706.00*	*1,803.00*
Taxes for county	*2,163.56*	*2,685.65*	*1,382.00*	*3,670.69*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*45.00*	*1,284.00*	*652.72*	*1,667.14*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$35,922.47	$36,258.81	$43,573.35	$27,928.47
Premiums	–	–	–	–
Municipal indebtedness	4,000.00	20,000.00	15,000.00	12,000.00
Transfers and refunds	46.03	72.90	–	601.71
Agency, trust, and investment	3,814.80	5,869.65	3,740.72	7,140.83
Total receipts	**$43,783.30**	**$62,201.36**	**$62,314.07**	**$47,671.01**
Balance on hand, including funds	*10,025.13*	*4,045.49*	*5,945.85*	*7,700.77*
GRAND TOTAL	**$53,808.43**	**$66,246.85**	**$68,259.92**	**$55,371.78**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Charlemont Population 820	Granby Population 810	Bolton Population 891	Wellfleet Population 786
Maintenance	**$30,616.65**	**$35,207.37**	**$29,877.11**	**$31,543.83**
Departmental	*30,616.65*	*34,477.19*	*29,484.86*	*30,987.83*
General government	2,324.59	1,607.18	1,404.21	2,879.60
Protection of persons and property	341.04	631.19	904.55	2,163.91
Health and sanitation	1,304.60	1,180.25	203.06	2,188.70
Highways	7,991.90	10,043.49	8,240.92	8,246.28
Charities	457.28	699.91	2,460.64	1,870.00
Soldiers' benefits	–	372.00	195.00	276.00
Schools	17,678.53	18,465.47	14,782.10	12,426.81
Libraries	293.09	702.27	807.06	364.86
Recreation	–	–	57.18	20.55
Pensions	–	–	–	–
Unclassified	225.62	775.43	430.14	551.12
Public service enterprises	–	–	*17.03*	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	17.03	–
Cemeteries	–	*730.18*	*350.22*	*556.00*
Administration of trust funds	–	–	*25.00*	–
Interest	**94.44**	**463.02**	**376.83**	**406.33**
Loans, general purposes	*94.44*	*463.02*	*376.83*	*406.33*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**3,709.43**	**1,775.25**	**3,706.30**	**669.11**
Departmental	*3,709.43*	*1,775.25*	*3,706.30*	*669.11*
General government	–	1,475.25	150.00	269.11
Protection of persons and property	–	–	175.00	–
Health and sanitation	–	–	–	–
Highways	3,214.43	–	2,500.00	400.00
Charities	–	–	–	–
Schools	495.00	–	881.30	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	300.00	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**4,000.00**	**19,000.00**	**15,200.00**	**12,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	–	*200.00*	*500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*4,000.00*	*19,000.00*	*15,000.00*	*12,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**45.50**	**38.27**	–	**438.17**
To sinking funds from revenue	–	–	–	–
All other	*45.50*	*38.27*	–	*438.17*
Refunds	**.53**	**34.63**	–	**163.54**
Agency, trust, and investment	**3,814.80**	**5,869.65**	**3,743.29**	**9,361.25**
Taxes and licenses for State	*1,606.24*	*1,900.00*	*1,706.00*	*1,803.00*
Taxes for county	*2,163.56*	*2,685.65*	*1,382.00*	*3,670.69*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*45.00*	*1,284.00*	*655.29*	*3,887.56*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$30,711.09	$35,670.39	$30,253.94	$31,950.16
Permanent debt (except from sinking funds)	–	–	200.00	500.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	3,709.43	1,775.25	3,706.30	669.11
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	4,000.00	19,000.00	15,000.00	12,000.00
Transfers (except to sinking funds) and refunds	46.03	72.90	–	601.71
Agency, trust, and investment	3,814.80	5,869.65	3,743.29	9,361.25
Total payments	**$42,281.35**	**$62,388.19**	**$52,903.53**	**$55,082.23**
Balance on hand, including funds	*11,527.08*	*3,858.66*	*15,356.39*	*289.55*
GRAND TOTAL	**$53,808.43**	**$66,246.85**	**$68,259.92**	**$55,371.78**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Becket POPULATION 778	Brewster POPULATION 774	Princeton POPULATION 773	Enfield POPULATION 749
REVENUE.	**$31,487.34**	**$34,769.19**	**$56,757.72**	**$26,444.72**
General	**28,091.48**	**30,218.92**	**47,726.78**	**22,876.36**
Taxes	*19,308.51*	*26,087.49*	*37,579.09*	*16,085.24*
Property, poll, and income	18,488.89	25,789.74	36,963.69	15,487.54
Corporation, bank, etc.	819.62	297.75	615.40	597.70
Licenses and permits	*18.00*	*50.50*	*12.00*	*17.75*
Fines and forfeits	*50.00*	–	*23.60*	*66.00*
Grants and gifts	*8,714.97*	*4,080.93*	*10,112.09*	*6,707.37*
For expenses	8,714.97	4,080.93	10,112.09	6,707.37
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**3,395.86**	**4,550.27**	**9,030.94**	**3,568.36**
Special assessments	–	*108.00*	*45.81*	–
To meet expenses	–	108.00	45.81	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*2,717.59*	*4,151.78*	*1,027.75*	*3,229.48*
General government	–	433.75	214.50	289.00
Protection of persons and property	28.62	1,562.60	192.33	21.13
Health and sanitation	–	293.90	–	–
Highways	–	51.82	35.00	10.00
Charities	336.90	145.11	–	133.00
Soldiers' benefits	216.00	72.00	72.00	318.00
Schools	1,679.78	1,212.96	61.25	2,074.88
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	456.29	379.64	452.67	383.47
Public service enterprises	–	–	*6,796.74*	*99.00*
Electric light	–	–	6,796.74	–
Water	–	–	–	99.00
All other	–	–	–	–
Cemeteries	*409.44*	–	*181.00*	*172.10*
Interest	*268.83*	*290.49*	*979.64*	*67.78*
On sinking funds	–	–	–	–
On trust and investment funds	–	–	704.78	67.78
All other	268.83	290.49	274.86	–
NON-REVENUE.	**$16,404.39**	**$47,342.35**	**$44,776.13**	**$16,696.00**
Offsets to outlays	–	–	**5,529.82**	–
Departmental	–	–	*5,000.00*	–
Public service enterprises	–	–	*529.82*	–
Cemeteries	–	–	–	–
Municipal indebtedness	**11,270.30**	**41,484.05**	**34,700.00**	**13,000.00**
Loans, general purposes	–	*24,000.00*	*5,200.00*	–
Loans, public service enterprises	–	–	*2,000.00*	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*11,000.00*	*17,000.00*	*27,500.00*	*13,000.00*
Unpaid warrants or orders, current year	*270.30*	–	–	–
Premiums	–	*484.05*	–	–
Transfers	**555.00**	–	**44.70**	–
From sinking funds	–	–	–	–
All other	*555.00*	–	*44.70*	–
Refunds	**411.73**	**12.75**	**106.95**	–
Agency, trust, and investment	**4,167.36**	**5,845.55**	**4,394.66**	**3,696.00**
Taxes and licenses for State	*1,702.59*	*1,900.00*	*2,000.00*	*1,400.00*
Taxes for county	*1,854.75*	*3,874.62*	*1,626.00*	*1,978.90*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*610.02*	*70.93*	*768.66*	*317.10*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$31,487.34	$34,769.19	$62,287.54	$26,444.72
Premiums	–	484.05	–	–
Municipal indebtedness	11,270.30	41,000.00	34,700.00	13,000.00
Transfers and refunds	966.73	12.75	151.65	–
Agency, trust, and investment	4,167.36	5,845.55	4,394.66	3,696.00
Total receipts	**$47,891.73**	**$82,111.54**	**$101,533.85**	**$43,140.72**
Balance on hand, including funds	*3,288.31*	*4,916.08*	*241.83*	*2,203.67*
GRAND TOTAL	**$51,180.04**	**$87,027.62**	**$101,775.68**	**$45,344.39**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Becket Population 778	Brewster Population 774	Princeton Population 773	Enfield Population 749
Maintenance	**$30,505.35**	**$29,004.98**	**$45,210.72**	**$24,709.19**
Departmental	*29,741.71*	*29,004.98*	*41,096.99*	*24,404.46*
General government	1,360.77	2,270.99	2,108.09	1,617.22
Protection of persons and property	202.34	2,091.72	1,723.56	602.82
Health and sanitation	419.19	2,027.39	919.80	539.25
Highways	12,729.80	8,405.85	14,382.07	8,565.41
Charities	236.38	3,394.41	455.06	749.53
Soldiers' benefits	198.00	72.00	72.00	300.00
Schools	14,270.30	9,931.20	18,954.91	11,328.79
Libraries	100.00	200.00	1,400.15	200.00
Recreation	–	121.70	25.00	42.91
Pensions	–	–	–	–
Unclassified	224.93	489.72	1,056.35	458.53
Public service enterprises	–	–	*3,691.60*	*46.50*
Electric light	–	–	3,691.60	–
Water	–	–	–	46.50
All other	–	–	–	–
Cemeteries	*763.64*	–	*422.13*	*258.23*
Administration of trust funds	–	–	–	–
Interest	**194.11**	**518.03**	**1,597.64**	**403.48**
Loans, general purposes	*194.11*	*518.03*	*1,113.89*	*403.48*
Loans, public service enterprises	–	–	*483.75*	–
Loans, cemeteries	–	–	–	–
Outlays	**1,162.42**	**14,955.49**	**20,638.26**	–
Departmental	*1,162.42*	*14,955.49*	*16,593.11*	–
General government	70.00	–	–	–
Protection of persons and property	–	–	4,000.00	–
Health and sanitation	–	–	–	–
Highways	1,092.42	–	12,593.11	–
Charities	–	–	–	–
Schools	–	14,955.49	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	*4,045.15*	–
Electric light	–	–	4,045.15	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**11,018.50**	**20,000.00**	**28,000.00**	**16,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	–	*5,500.00*	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*11,000.00*	*20,000.00*	*22,500.00*	*16,000.00*
Warrants or orders, previous years	*18.50*	–	–	–
Transfers	**555.00**	–	**44.70**	–
To sinking funds from revenue	–	–	–	–
All other	*555.00*	–	*44.70*	–
Refunds	**411.73**	**12.75**	**106.95**	–
Agency, trust, and investment	**4,151.78**	**5,845.55**	**4,619.72**	**3,696.00**
Taxes and licenses for State	*1,702.59*	*1,900.00*	*2,000.00*	*1,400.00*
Taxes for county	*1,854.75*	*3,874.62*	*1,626.00*	*1,978.90*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*594.44*	*70.93*	*993.72*	*317.10*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$30,699.46	$29,523.01	$46,808.36	$25,112.67
Permanent debt (except from sinking funds)	–	–	5,500.00	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	1,162.42	14,955.49	20,638.26	–
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	11,018.50	20,000.00	22,500.00	16,000.00
Transfers (except to sinking funds) and refunds	966.73	12.75	151.65	–
Agency, trust, and investment	4,151.78	5,845.55	4,619.72	3,696.00
Total payments	**$47,998.89**	**$70,336.80**	**$100,217.99**	**$44,808.67**
Balance on hand, including funds	*3,181.15*	*16,690.82*	*1,557.69*	*535.72*
GRAND TOTAL	**$51,180.04**	**$87,027.62**	**$101,775.68**	**$45,344.39**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Petersham POPULATION 672	Leverett POPULATION 664	Dana POPULATION 657	Hampden POPULATION 632
REVENUE.	**$46,760.83**	**$20,209.19**	**$29,994.14**	**$30,864.38**
General	**43,918.08**	**19,540.71**	**23,711.43**	**28,961.86**
Taxes	*34,904.68*	*11,017.48*	*16,054.56*	*16,987.86*
Property, poll, and income	34,045.42	10,802.71	15,143.80	16,877.23
Corporation, bank, etc.	859.26	214.77	910.76	110.63
Licenses and permits	*5.00*	–	*9.00*	–
Fines and forfeits	*155.00*	–	*210.00*	*30.00*
Grants and gifts	*8,853.40*	*8,523.23*	*7,437.87*	*11,944.00*
For expenses	8,853.40	8,523.23	7,437.87	11,944.00
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**2,842.75**	**668.48**	**6,282.71**	**1,902.52**
Special assessments	–	–	*12.77*	–
To meet expenses	–	–	12.77	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*1,619.51*	*597.38*	*2,606.61*	*1,379.33*
General government	251.40	–	21.50	9.40
Protection of persons and property	25.00	18.27	216.99	6.49
Health and sanitation	54.00	–	–	–
Highways	10.00	–	300.00	37.73
Charities	–	3.50	130.65	–
Soldiers' benefits	144.00	180.00	678.00	198.00
Schools	760.57	30.00	867.49	775.99
Libraries	–	–	14.82	–
Recreation	–	–	–	–
Unclassified	374.54	365.61	377.16	351.72
Public service enterprises	–	–	*3,390.04*	–
Electric light	–	–	3,390.04	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*182.00*	–	*153.48*	*70.00*
Interest	*1,041.24*	*71.10*	*119.81*	*453.19*
On sinking funds	–	–	–	–
On trust and investment funds	658.02	–	–	141.92
All other	383.22	71.10	119.81	311.27
NON-REVENUE.	**$40,656.71**	**$6,352.22**	**$24,107.56**	**$21,843.71**
Offsets to outlays	**6,029.59**	–	**3,000.00**	**8,000.00**
Departmental	*6,029.59*	–	*3,000.00*	*8,000.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**20,000.00**	**4,000.00**	**18,000.00**	**12,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*20,000.00*	*4,000.00*	*18,000.00*	*12,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**4,927.68**	–	–	**77.06**
From sinking funds	–	–	–	–
All other	*4,927.68*	–	–	*77.06*
Refunds	**55.29**	–	**960.08**	**93.90**
Agency, trust, and investment	**9,644.15**	**2,352.22**	**2,147.48**	**1,672.75**
Taxes and licenses for State	*2,400.00*	*1,000.00*	*1,100.00*	*1,000.00*
Taxes for county	*1,951.00*	*1,352.22*	*894.00*	*590.74*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*5,293.15*	–	*153.48*	*82.01*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$52,790.42	$20,209.19	$32,994.14	$38,864.38
Premiums	–	–	–	–
Municipal indebtedness	20,000.00	4,000.00	18,000.00	12,000.00
Transfers and refunds	4,982.97	–	960.08	170.96
Agency, trust, and investment	9,644.15	2,352.22	2,147.48	1,672.75
Total receipts	**$87,417.54**	**$26,561.41**	**$54,101.70**	**$52,708.09**
Balance on hand, including funds	*6,710.91*	*5,468.51*	*7,575.57*	*1,375.75*
GRAND TOTAL	**$94,128.45**	**$32,029.92**	**$61,677.27**	**$54,083.84**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Petersham Population 672	Leverett Population 664	Dana Population 657	Hampden Population 632
Maintenance	**$40,484.57**	**$22,396.32**	**$27,977.00**	**$26,264.45**
Departmental	*39,983.72*	*22,326.32*	*23,422.86*	*26,022.06*
General government	2,559.93	1,024.64	1,342.61	1,152.49
Protection of persons and property	927.16	485.26	1,009.08	314.23
Health and sanitation	1,408.06	397.75	434.00	553.14
Highways	13,847.79	5,620.88	5,407.02	5,948.78
Charities	496.00	493.73	819.04	134.57
Soldiers' benefits	84.00	180.00	1,109.56	799.00
Schools	19,243.21	12,330.82	12,118.16	16,135.79
Libraries	396.97	349.79	366.31	545.29
Recreation	266.60	1,238.45	–	23.75
Pensions	–	–	–	–
Unclassified	704.00	205.00	817.08	415.02
Public service enterprises	–	–	*4,193.76*	–
Electric light	–	–	4,193.76	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*550.85*	*70.00*	*360.38*	*242.39*
Administration of trust funds	–	–	–	–
Interest	**324.32**	**75.00**	**1,274.49**	**634.28**
Loans, general purposes	*324.32*	*75.00*	*576.38*	*634.28*
Loans, public service enterprises	–	–	*698.11*	–
Loans, cemeteries	–	–	–	–
Outlays	**17,447.59**	**752.95**	**4,605.73**	**12,197.33**
Departmental	*17,125.08*	*752.95*	*4,605.73*	*12,197.33*
General government	–	284.20	–	–
Protection of persons and property	–	–	356.00	198.84
Health and sanitation	–	–	–	–
Highways	10,068.30	–	3,849.73	11,998.49
Charities	–	–	–	–
Schools	6,850.38	366.60	–	–
Libraries	–	102.15	–	–
Recreation	–	–	–	–
Unclassified	206.40	–	400.00	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*322.51*	–	–	–
Municipal indebtedness	**20,000.00**	**4,000.00**	**18,925.00**	**7,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	–	*925.00*	*500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*20,000.00*	*4,000.00*	*18,000.00*	*7,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**4,927.68**	–	–	**77.06**
To sinking funds from revenue	–	–	–	–
All other	*4,927.68*	–	–	*77.06*
Refunds	**55.29**	–	**960.08**	**93.90**
Agency, trust, and investment	**5,017.08**	**2,352.22**	**2,147.48**	**1,737.61**
Taxes and licenses for State	*2,400.00*	*1,000.00*	*1,100.00*	*1,000.00*
Taxes for county	*1,951.00*	*1,352.22*	*894.00*	*590.74*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*666.08*	–	*153.48*	*146.87*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$40,808.89	$22,471.32	$29,251.49	$26,898.73
Permanent debt (except from sinking funds)	–	–	925.00	500.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	17,447.59	752.95	4,605.73	12,197.33
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	20,000.00	4,000.00	18,000.00	7,000.00
Transfers (except to sinking funds) and refunds	4,982.97	–	960.08	170.96
Agency, trust, and investment	5,017.08	2,352.22	2,147.48	1,737.61
Total payments	**$88,256.53**	**$29,576.49**	**$55,889.78**	**$48,504.63**
Balance on hand, including funds	*5,871.92*	*2,453.43*	*5,787.49*	*5,579.21*
GRAND TOTAL	**$94,128.45**	**$32,029.92**	**$61,677.27**	**$54,083.84**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Richmond POPULATION 619	Halifax POPULATION 614	Granville POPULATION 609	Paxton POPULATION 591
REVENUE.	**$30,551.49**	**$31,246.06**	**$28,338.38**	**$44,730.10**
General	**28,746.80**	**28,717.45**	**27,260.57**	**35,886.27**
Taxes	*21,311.87*	*22,564.27*	*16,612.20*	*28,611.12*
Property, poll, and income	20,262.72	21,064.45	16,030.69	28,533.46
Corporation, bank, etc.	1,049.15	1,499.82	581.51	77.66
Licenses and permits	*6.00*	*30.00*	*20.40*	*16.50*
Fines and forfeits	–	*66.00*	*167.50*	*10.00*
Grants and gifts	*7,428.93*	*6,057.18*	*10,460.47*	*7,248.65*
For expenses	7,128.93	6,027.68	10,460.47	7,248.65
For outlays	300.00	29.50	–	–
All other	–	–	–	–
Commercial	**1,804.69**	**2,528.61**	**1,077.81**	**8,843.83**
Special assessments	–	*780.27*	–	*276.71*
To meet expenses	–	780.27	–	276.71
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*1,457.96*	*801.25*	*903.50*	*1,724.18*
General government	25.00	275.15	1.52	247.63
Protection of persons and property	7.81	103.58	64.34	33.66
Health and sanitation	–	–	–	–
Highways	453.57	3.75	221.35	920.26
Charities	83.04	–	–	16.04
Soldiers' benefits	60.00	48.00	162.00	168.00
Schools	488.88	–	4.00	24.50
Libraries	7.29	7.71	6.30	13.50
Recreation	–	29.20	–	–
Unclassified	332.37	333.86	443.99	300.59
Public service enterprises	–	–	–	*4,947.18*
Electric light	–	–	–	4,947.18
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*10.00*	*21.00*	–	*346.00*
Interest	*336.73*	*926.09*	*174.31*	*1,549.76*
On sinking funds	–	–	–	–
On trust and investment funds	79.88	–	–	793.91
All other	256.85	926.09	174.31	755.85
NON-REVENUE.	**$17,280.58**	**$18,697.30**	**$24,929.16**	**$17,058.70**
Offsets to outlays	**4,500.00**	–	**5,975.00**	–
Departmental	*4,500.00*	–	*5,975.00*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**10,000.00**	**15,000.00**	**16,750.00**	**14,000.00**
Loans, general purposes	–	–	*4,750.00*	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*10,000.00*	*15,000.00*	*12,000.00*	*14,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	–	–	–
From sinking funds	–	–	–	–
All other	–	–	–	–
Refunds	**480.45**	–	**136.20**	**107.66**
Agency, trust, and investment	**2,300.13**	**3,697.30**	**2,067.96**	**2,951.04**
Taxes and licenses for State	*1,100.00*	*1,600.00*	*1,300.00*	*1,000.00*
Taxes for county	*1,200.13*	*1,934.64*	*767.96*	*813.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	–	*162.66*	–	*1,101.00*
All other	–	–	–	*37.04*
RECAPITULATION.				
Revenue and offsets to outlays	$35,051.49	$31,246.06	$34,313.38	$44,730.10
Premiums	–	–	–	–
Municipal indebtedness	10,000.00	15,000.00	16,750.00	14,000.00
Transfers and refunds	480.45	–	136.20	107.66
Agency, trust, and investment	2,300.13	3,697.30	2,067.96	2,951.04
Total receipts	**$47,832.07**	**$49,943.36**	**$53,267.54**	**$61,788.80**
Balance on hand, including funds	*886.50*	*2,695.38*	*4,829.26*	*15,995.58*
GRAND TOTAL	**$48,718.37**	**$52,638.74**	**$58,096.80**	**$77,784.38**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Richmond Population 619	Halifax Population 614	Granville Population 609	Paxton Population 591
Maintenance	**$21,893.23**	**$27,119.13**	**$28,335.92**	**$34,003.51**
Departmental	*21,706.23*	*27,018.88*	*28,335.92*	*29,036.87*
General government	962.69	2,479.14	2,360.92	1,995.99
Protection of persons and property	407.96	3,199.11	478.90	811.27
Health and sanitation	385.26	441.29	553.71	409.86
Highways	8,097.00	7,092.83	10,673.06	10,239.71
Charities	264.70	579.00	619.61	218.79
Soldiers' benefits	60.00	44.00	120.00	360.00
Schools	11,028.72	12,604.85	12,646.96	12,812.52
Libraries	239.30	244.86	528.88	65.15
Recreation	–	51.25	–	102.67
Pensions	–	–	–	–
Unclassified	260.60	282.55	353.88	2,020.91
Public service enterprises	–	–	–	*4,385.52*
Electric light	–	–	–	4,385.52
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*187.00*	*100.25*	–	*374.62*
Administration of trust funds	–	–	–	*206.50*
Interest	**1,027.31**	**867.25**	**916.82**	**535.94**
Loans, general purposes	*1,027.31*	*867.25*	*916.82*	*484.69*
Loans, public service enterprises	–	–	–	*51.25*
Loans, cemeteries	–	–	–	–
Outlays	**7,909.62**	**936.05**	**7,489.77**	**1,180.77**
Departmental	*7,909.62*	*936.05*	*7,489.77*	*508.16*
General government	844.48	–	–	–
Protection of persons and property	–	201.05	–	508.16
Health and sanitation	–	–	–	–
Highways	7,065.14	735.00	7,489.77	–
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	*672.61*
Municipal indebtedness	**15,000.00**	**17,500.00**	**17,265.05**	**34,800.00**
From sinking funds	–	–	–	–
From revenue and other sources	*1,000.00*	*2,500.00*	*250.00*	*4,300.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*14,000.00*	*15,000.00*	*17,000.00*	*30,500.00*
Warrants or orders, previous years	–	–	*15.05*	–
Transfers	–	–	–	–
To sinking funds from revenue	–	–	–	–
All other	–	–	–	–
Refunds	**480.45**	–	**136.20**	**107.66**
Agency, trust, and investment	**2,300.13**	**3,697.30**	**2,067.96**	**3,041.01**
Taxes and licenses for State	*1,100.00*	*1,600.00*	*1,300.00*	*1,000.00*
Taxes for county	*1,200.13*	*1,934.64*	*767.96*	*813.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	–	*162.66*	–	*1,190.97*
All other	–	–	–	*37.04*

RECAPITULATION.

Maintenance and interest	$22,920.54	$27,986.38	$29,252.74	$34,539.45
Permanent debt (except from sinking funds)	1,000.00	2,500.00	250.00	4,300.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	7,909.62	936.05	7,489.77	1,180.77
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	14,000.00	15,000.00	17,015.05	30,500.00
Transfers (except to sinking funds) and refunds	480.45	–	136.20	107.66
Agency, trust, and investment	2,300.13	3,697.30	2,067.96	3,041.01
Total payments	**$48,610.74**	**$50,119.73**	**$56,211.72**	**$73,668.89**
Balance on hand, including funds	*107.63*	*2,519.01*	*1,885.08*	*4,115.49*
GRAND TOTAL	**$48,718.37**	**$52,638.74**	**$58,096.80**	**$77,784.38**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Boxford Population 581	Oakham Population 525	New Salem Population 519	Pelham Population 519
REVENUE.	**$36,535.57**	**$21,386.47**	**$32,568.82**	**$19,089.89**
General	**34,025.98**	**19,461.45**	**27,026.87**	**17,135.80**
Taxes	*27,536.96*	*10,683.26*	*15,180.57*	*11,325.38*
Property, poll, and income	27,169.15	10,562.51	14,614.42	10,937.64
Corporation, bank, etc.	367.81	120.75	566.15	387.74
Licenses and permits	*103.00*	*6.00*	–	*3.00*
Fines and forfeits	–	–	*50.00*	*118.00*
Grants and gifts	*6,386.02*	*8,772.19*	*11,796.30*	*5,689.42*
For expenses	6,292.54	8,772.19	11,796.30	5,658.85
For outlays	93.48	–	–	30.57
All other	–	–	–	–
Commercial	**2,509.59**	**1,925.02**	**5,541.95**	**1,954.09**
Special assessments	*178.87*	–	–	–
To meet expenses	178.87	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*863.51*	*794.33*	*5,124.54*	*1,790.33*
General government	86.50	70.00	–	13.50
Protection of persons and property	12.00	35.77	17.49	15.00
Health and sanitation	–	–	80.00	–
Highways	171.94	13.48	–	24.08
Charities	16.00	–	115.00	28.38
Soldiers' benefits	120.00	231.00	264.00	171.00
Schools	69.00	102.53	4,214.54	1,252.63
Libraries	–	10.67	–	–
Recreation	–	–	–	–
Unclassified	388.07	330.88	433.51	285.74
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	*385.35*	*186.15*	*35.00*
Interest	*1,467.21*	*745.34*	*231.26*	*128.76*
On sinking funds	–	–	–	–
On trust and investment funds	1,242.10	561.67	15.59	45.00
All other	225.11	183.67	215.67	83.76
NON-REVENUE.	**$33,670.97**	**$6,028.83**	**$9,990.48**	**$17,294.14**
Offsets to outlays	**3,999.77**	–	**3,999.84**	**1,500.00**
Departmental	*3,999.77*	–	*3,999.84*	*1,500.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**24,000.00**	**3,000.00**	**2,000.00**	**12,500.00**
Loans, general purposes	*5,000.00*	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*19,000.00*	*3,000.00*	*2,000.00*	*12,500.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**175.00**	**46.75**	**20.91**	–
From sinking funds	–	–	–	–
All other	*175.00*	*46.75*	*20.91*	–
Refunds	**15.95**	**50.94**	**216.01**	–
Agency, trust, and investment	**5,480.25**	**2,931.14**	**3,753.72**	**3,294.14**
Taxes and licenses for State	*1,806.69*	*900.00*	*1,100.00*	*1,104.29*
Taxes for county	*1,667.30*	*732.00*	*1,487.45*	*1,554.85*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,006.26*	*1,299.14*	*1,166.27*	*635.00*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$40,535.34	$21,386.47	$36,568.66	$20,589.89
Premiums	–	–	–	–
Municipal indebtedness	24,000.00	3,000.00	2,000.00	12,500.00
Transfers and refunds	190.95	97.69	236.92	–
Agency, trust, and investment	5,480.25	2,931.14	3,753.72	3,294.14
Total receipts	**$70,206.54**	**$27,415.30**	**$42,559.30**	**$36,384.03**
Balance on hand, including funds	*194.87*	*3,260.14*	*8,321.14*	*3,338.31*
GRAND TOTAL	**$70,401.41**	**$30,675.44**	**$50,880.44**	**$39,722.34**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Boxford Population 581	Oakham Population 525	New Salem Population 519	Pelham Population 519
Maintenance	**$30,353.36**	**$20,924.37**	**$30,306.28**	**$17,321.73**
Departmental	*30,353.36*	*20,574.02*	*29,894.00*	*17,230.10*
General government	1,923.67	1,424.17	1,239.87	974.40
Protection of persons and property	1,643.82	662.74	429.23	1,071.80
Health and sanitation	924.08	163.30	648.06	164.25
Highways	9,885.97	6,961.52	7,705.35	5,353.65
Charities	1,066.63	1,042.29	612.63	463.00
Soldiers' benefits	312.00	210.00	264.00	161.00
Schools	14,024.08	9,195.46	18,167.05	8,537.84
Libraries	240.51	530.38	113.75	121.38
Recreation	–	–	–	–
Pensions	–	–	–	–
Unclassified	332.60	384.16	714.06	382.78
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	*350.35*	*412.28*	*91.63*
Administration of trust funds	–	–	–	–
Interest	**585.49**	**55.13**	**18.61**	**565.67**
Loans, general purposes	*585.49*	*55.13*	*18.61*	*565.67*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**12,425.29**	**1,000.00**	**3,999.84**	**2,295.21**
Departmental	*12,425.29*	*1,000.00*	*3,999.84*	*2,094.55*
General government	–	–	–	–
Protection of persons and property	–	–	–	94.55
Health and sanitation	6,425.65	–	–	–
Highways	5,999.64	–	3,999.84	2,000.00
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	–
Recreation	–	1,000.00	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	*200.66*
Municipal indebtedness	**19,000.00**	**3,000.00**	**2,000.00**	**13,700.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	–	–	*700.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*19,000.00*	*3,000.00*	*2,000.00*	*13,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**175.00**	**46.75**	**20.91**	–
To sinking funds from revenue	–	–	–	–
All other	*175.00*	*46.75*	*20.91*	–
Refunds	**15.95**	**50.94**	**216.01**	–
Agency, trust, and investment	**6,547.35**	**3,166.31**	**3,748.40**	**3,294.14**
Taxes and licenses for State	*1,806.69*	*900.00*	*1,100.00*	*1,104.29*
Taxes for county	*1,667.30*	*732.00*	*1,487.45*	*1,554.85*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*3,073.36*	*1,534.31*	*1,160.95*	*635.00*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$30,938.85	$20,979.50	$30,324.89	$17,887.40
Permanent debt (except from sinking funds)	–	–	–	700.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	12,425.29	1,000.00	3,999.84	2,295.21
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	19,000.00	3,000.00	2,000.00	13,000.00
Transfers (except to sinking funds) and refunds	190.95	97.69	236.92	–
Agency, trust, and investment	6,547.35	3,166.31	3,748.40	3,294.14
Total payments	**$69,102.44**	**$28,243.50**	**$40,310.05**	**$37,176.75**
Balance on hand, including funds	*1,298.97*	*2,431.94*	*10,570.39*	*2,545.59*
GRAND TOTAL	**$70,401.41**	**$30,675.44**	**$50,880.44**	**$39,722.34**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Plympton POPULATION 511	Carlisle POPULATION 510	Hancock POPULATION 510	Cummington POPULATION 508
REVENUE.	**$26,144.87**	**$31,117.41**	**$18,873.30**	**$24,116.69**
General	**24,601.98**	**26,566.13**	**17,963.68**	**21,826.92**
Taxes	*17,058.15*	*18,527.64*	*11,088.64*	*11,757.24*
Property, poll, and income	15,909.47	18,370.16	9,921.35	11,639.72
Corporation, bank, etc.	1,148.68	157.48	1,167.29	117.52
Licenses and permits	*19.00*	–	*8.00*	–
Fines and forfeits	*10.00*	*133.55*	–	*25.00*
Grants and gifts	*7,514.83*	*7,904.94*	*6,867.04*	*10,044.68*
For expenses	7,499.83	7,904.94	6,867.04	9,972.00
For outlays	15.00	–	–	72.68
All other	–	–	–	–
Commercial	**1,542.89**	**4,551.28**	**909.62**	**2,289.77**
Special assessments	*172.98*	*82.97*	–	–
To meet expenses	172.98	82.97	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*1,082.16*	*2,905.62*	*892.04*	*1,889.25*
General government	–	–	77.00	76.20
Protection of persons and property	403.85	749.29	–	–
Health and sanitation	–	–	–	–
Highways	–	9.50	500.00	160.25
Charities	31.00	738.33	57.58	449.84
Soldiers' benefits	288.00	–	–	79.00
Schools	65.28	1,059.78	–	819.06
Libraries	12.75	20.70	–	–
Recreation	–	–	–	–
Unclassified	281.28	328.02	257.46	304.90
Public service enterprises	–	*3.30*	–	*120.30*
Electric light	–	–	–	–
Water	–	–	–	120.30
All other	–	3.30	–	–
Cemeteries	*36.00*	*166.50*	–	–
Interest	*251.75*	*1,392.89*	*17.58*	*280.22*
On sinking funds	–	–	–	–
On trust and investment funds	–	915.43	–	176.39
All other	251.75	477.46	17.58	103.83
NON-REVENUE.	**$30,819.15**	**$22,688.30**	**$11,353.53**	**$11,102.42**
Offsets to outlays	**9,700.00**	**1,000.00**	**4,500.00**	–
Departmental	*9,700.00*	*1,000.00*	*4,500.00*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**18,500.00**	**18,320.92**	**5,000.00**	**9,085.00**
Loans, general purposes	*4,500.00*	–	–	*1,000.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*14,000.00*	*18,000.00*	*5,000.00*	*8,000.00*
Unpaid warrants or orders, current year	–	*320.92*	–	*85.00*
Premiums	–	–	–	–
Transfers	–	**515.09**	–	**31.76**
From sinking funds	–	–	–	–
All other	–	*515.09*	–	*31.76*
Refunds	**8.00**	**92.25**	–	**.31**
Agency, trust, and investment	**2,611.15**	**2,760.04**	**1,853.53**	**1,985.35**
Taxes and licenses for State	*1,100.00*	*1,100.00*	*800.00*	*800.00*
Taxes for county	*1,330.06*	*875.36*	*872.82*	*1,130.80*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*181.09*	*784.68*	*180.71*	*54.55*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$35,844.87	$32,117.41	$23,373.30	$24,116.69
Premiums	–	–	–	–
Municipal indebtedness	18,500.00	18,320.92	5,000.00	9,085.00
Transfers and refunds	8.00	607.34	–	32.07
Agency, trust, and investment	2,611.15	2,760.04	1,853.53	1,985.35
Total receipts	**$56,964.02**	**$53,805.71**	**$30,226.83**	**$35,219.11**
Balance on hand, including funds	*8,368.15*	*1,996.68*	*2,582.24*	*749.52*
GRAND TOTAL	**$65,332.17**	**$55,802.39**	**$32,809.07**	**$35,968.63**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Plympton Population 511	Carlisle Population 510	Hancock Population 510	Cummington Population 508
Maintenance	**$20,706.91**	**$28,673.64**	**$17,611.50**	**$23,881.06**
Departmental	*20,604.41*	*28,241.49*	*17,498.00*	*23,804.66*
General government	1,084.35	1,516.91	1,470.46	991.54
Protection of persons and property	1,751.57	1,499.82	1,204.45	259.65
Health and sanitation	959.98	261.00	322.51	352.50
Highways	5,426.66	6,666.98	5,956.65	6,913.67
Charities	440.10	1,318.34	469.26	1,258.89
Soldiers' benefits	432.00	48.00	80.00	48.00
Schools	9,821.39	15,697.43	7,786.64	13,700.84
Libraries	236.78	642.67	70.93	106.32
Recreation	66.53	80.01	–	–
Pensions	–	–	–	–
Unclassified	385.05	510.33	137.10	173.25
Public service enterprises	–	*20.69*	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	20.69	–	–
Cemeteries	*102.50*	*411.46*	*113.50*	*76.40*
Administration of trust funds	–	–	–	–
Interest	**939.79**	**370.43**	**106.27**	**205.64**
Loans, general purposes	*939.79*	*370.43*	*106.27*	*205.64*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**13,562.88**	**3,259.02**	**5,000.00**	**2,377.72**
Departmental	*13,562.88*	*3,209.02*	*5,000.00*	*2,377.72*
General government	–	–	–	–
Protection of persons and property	360.56	1,253.97	–	145.38
Health and sanitation	–	–	–	–
Highways	12,907.59	1,510.05	5,000.00	2,232.34
Charities	–	–	–	–
Schools	294.73	–	–	–
Libraries	–	–	–	–
Recreation	–	445.00	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	*50.00*	–	–
Municipal indebtedness	**15,969.96**	**17,167.32**	**5,000.00**	**7,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*2,969.96*	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*13,000.00*	*16,000.00*	*5,000.00*	*7,000.00*
Warrants or orders, previous years	–	*1,167.32*	–	–
Transfers	–	**515.09**	–	**31.76**
To sinking funds from revenue	–	–	–	–
All other	–	*515.09*	–	*31.76*
Refunds	**8.00**	**92.25**	–	**.31**
Agency, trust, and investment	**2,611.15**	**3,047.26**	**1,853.53**	**1,930.80**
Taxes and licenses for State	*1,100.00*	*1,100.00*	*800.00*	*800.00*
Taxes for county	*1,330.06*	*875.36*	*872.82*	*1,130.80*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*181.09*	*1,071.90*	*180.71*	–
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$21,646.70	$29,044.07	$17,717.77	$24,086.70
Permanent debt (except from sinking funds)	2,969.96	–	–	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	13,562.88	3,259.02	5,000.00	2,377.72
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	13,000.00	17,167.32	5,000.00	7,000.00
Transfers (except to sinking funds) and refunds	8.00	607.34	–	32.07
Agency, trust, and investment	2,611.15	3,047.26	1,853.53	1,930.80
Total payments	**$53,798.69**	**$53,125.01**	**$29,571.30**	**$35,427.29**
Balance on hand, including funds	*11,533.48*	*2,677.38*	*3,237.77*	*541.34*
GRAND TOTAL	**$65,332.17**	**$55,802.39**	**$32,809.07**	**$35,968.63**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Truro POPULATION 504	Eastham POPULATION 494	Sandisfield POPULATION 480	Egremont POPULATION 477
REVENUE.	**$26,658.61**	**$25,004.78**	**$22,907.94**	**$18,873.73**
General	**22,573.65**	**18,715.28**	**22,156.17**	**18,524.64**
Taxes	*12,931.60*	*15,497.44*	*12,744.13*	*13,483.86*
Property, poll, and income	11,789.22	15,387.35	12,436.31	12,883.55
Corporation, bank, etc.	1,142.38	110.09	307.82	600.31
Licenses and permits	*107.00*	*112.50*	*11.00*	*21.00*
Fines and forfeits	*557.55*	–	*127.70*	*10.00*
Grants and gifts	*8,977.50*	*3,105.34*	*9,273.34*	*5,009.78*
For expenses	8,977.50	3,105.34	9,273.34	5,009.78
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**4,084.96**	**6,289.50**	**751.77**	**349.09**
Special assessments	–	*384.90*	–	–
To meet expenses	–	384.90	–	–
To meet outlays	–	–	–	–
Privileges	*1,980.56*	*1,076.00*	–	–
Departmental	*1,770.29*	*2,673.10*	*589.90*	*308.58*
General government	30.00	201.75	–	–
Protection of persons and property	402.67	724.94	5.00	–
Health and sanitation	–	–	–	–
Highways	3.00	–	–	2.00
Charities	185.00	–	156.15	–
Soldiers' benefits	102.00	216.00	144.00	–
Schools	663.86	968.49	–	–
Libraries	13.75	33.39	–	–
Recreation	–	–	–	–
Unclassified	370.01	528.53	284.75	306.58
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*163.82*	–	–	–
Interest	*170.29*	*2,155.50*	*161.87*	*40.51*
On sinking funds	–	–	–	–
On trust and investment funds	–	1,979.08	–	–
All other	170.29	176.42	161.87	40.51
NON-REVENUE.	**$16,144.71**	**$12,399.58**	**$6,606.92**	**$17,563.52**
Offsets to outlays	–	–	**725.00**	**2,000.00**
Departmental	–	–	*725.00*	*2,000.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**11,000.00**	**8,950.00**	**4,000.00**	**12,168.65**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*11,000.00*	*8,950.00*	*4,000.00*	*12,168.65*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	–	–	–
From sinking funds	–	–	–	–
All other	–	–	–	–
Refunds	**339.79**	**100.32**	–	**129.26**
Agency, trust, and investment	**4,804.92**	**3,349.26**	**1,881.92**	**3,265.61**
Taxes and licenses for State	*1,200.00*	*1,100.00*	*900.00*	*1,505.85*
Taxes for county	*2,447.13*	*2,243.20*	*981.92*	*1,636.54*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,157.79*	*6.06*	–	*123.22*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$26,658.61	$25,004.78	$23,632.94	$20,873.73
Premiums	–	–	–	–
Municipal indebtedness	11,000.00	8,950.00	4,000.00	12,168.65
Transfers and refunds	339.79	100.32	–	129.26
Agency, trust, and investment	4,804.92	3,349.26	1,881.92	3,265.61
Total receipts	**$42,803.32**	**$37,404.36**	**$29,514.86**	**$36,437.25**
Balance on hand, including funds	*5,848.93*	*15,708.22*	*1,856.89*	*1,544.08*
GRAND TOTAL	**$48,652.25**	**$53,112.58**	**$31,371.75**	**$37,981.33**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Truro Population 504	Eastham Population 494	Sandisfield Population 480	Egremont Population 477
Maintenance	**$24,983.01**	**$21,950.61**	**$19,858.54**	**$15,806.48**
Departmental	*24,784.19*	*21,950.61*	*19,784.29*	*15,806.48*
General government	1,987.50	3,470.98	792.97	945.11
Protection of persons and property	1,538.52	1,221.83	182.70	65.23
Health and sanitation	522.25	365.41	289.50	294.75
Highways	8,175.24	5,561.57	8,970.66	6,470.32
Charities	1,141.76	375.38	558.80	986.00
Soldiers' benefits	117.00	243.00	144.00	–
Schools	10,571.81	9,510.18	8,657.56	6,854.61
Libraries	513.81	773.95	–	117.74
Recreation	–	–	–	–
Pensions	–	–	–	–
Unclassified	216.30	428.31	188.10	72.72
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*198.82*	–	*74.25*	–
Administration of trust funds	–	–	–	–
Interest	**224.88**	**454.24**	**139.34**	**406.75**
Loans, general purposes	*224.88*	*454.24*	*139.34*	*406.75*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**1,735.55**	–	**2,456.50**	**3,009.28**
Departmental	*1,735.55*	–	*2,456.50*	*3,009.28*
General government	1,467.05	–	–	–
Protection of persons and property	–	–	–	–
Health and sanitation	–	–	–	–
Highways	268.50	–	1,927.50	3,009.28
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	529.00	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**14,000.00**	**14,625.00**	**3,500.00**	**14,293.65**
From sinking funds	–	–	–	–
From revenue and other sources	–	*675.00*	–	*2,125.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*14,000.00*	*13,950.00*	*3,500.00*	*12,168.65*
Warrants or orders, previous years	–	–	–	–
Transfers	–	–	–	–
To sinking funds from revenue	–	–	–	–
All other	–	–	–	–
Refunds	**339.79**	**100.32**	–	**129.26**
Agency, trust, and investment	**4,786.20**	**4,567.42**	**1,881.92**	**3,265.61**
Taxes and licenses for State	*1,200.00*	*1,100.00*	*900.00*	*1,505.85*
Taxes for county	*2,447.13*	*2,243.20*	*981.92*	*1,636.54*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,139.07*	*1,224.22*	–	*123.22*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$25,207.89	$22,404.85	$19,997.88	$16,213.23
Permanent debt (except from sinking funds)	–	675.00	–	2,125.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	1,735.55	–	2,456.50	3,009.28
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	14,000.00	13,950.00	3,500.00	12,168.65
Transfers (except to sinking funds) and refunds	339.79	100.32	–	129.26
Agency, trust, and investment	4,786.20	4,567.42	1,881.92	3,265.61
Total payments	**$46,069.43**	**$41,697.59**	**$27,836.30**	**$36,911.03**
Balance on hand, including funds	*2,582.82*	*11,414.99*	*3,535.45*	*1,070.30*
GRAND TOTAL	**$48,652.25**	**$53,112.58**	**$31,371.75**	**$37,981.33**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Greenwich Population 450	Chesterfield Population 445	Blandford Population 437	Wales Population 434
REVENUE.	**$19,218.35**	**$21,178.95**	**$38,300.00**	**$18,196.67**
General	**16,217.54**	**19,859.18**	**36,481.87**	**17,379.95**
Taxes	*10,899.22*	*11,374.01*	*26,536.16*	*10,608.21*
Property, poll, and income	10,788.97	11,269.18	25,972.60	9,827.84
Corporation, bank, etc.	110.25	104.83	563.56	780.37
Licenses and permits	–	*2.00*	–	–
Fines and forfeits	–	–	*97.50*	*18.50*
Grants and gifts	*5,318.32*	*8,483.17*	*9,848.21*	*6,753.24*
For expenses	5,318.32	8,483.17	9,848.21	6,753.24
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**3,000.81**	**1,319.77**	**1,818.13**	**816.72**
Special assessments	–	–	–	–
To meet expenses	–	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*2,231.31*	*1,108.63*	*961.36*	*298.93*
General government	–	–	80.00	–
Protection of persons and property	–	7.01	13.69	5.29
Health and sanitation	–	–	–	–
Highways	–	201.33	56.50	–
Charities	225.00	–	221.00	–
Soldiers' benefits	210.00	168.00	144.00	36.00
Schools	1,513.15	428.02	98.20	–
Libraries	–	–	14.70	10.10
Recreation	–	–	–	–
Unclassified	283.16	304.17	333.27	247.54
Public service enterprises	–	–	–	*9.15*
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	9.15
Cemeteries	*280.72*	–	*42.10*	*290.82*
Interest	*488.78*	*211.24*	*814.67*	*217.82*
On sinking funds	–	–	–	–
On trust and investment funds	162.55	211.24	494.53	110.00
All other	326.23	–	320.14	107.82
NON-REVENUE.	**$12,039.04**	**$10,193.04**	**$52,832.58**	**$11,721.11**
Offsets to outlays	**2,499.59**	**8,249.66**	**10,100.00**	–
Departmental	*2,499.59*	*8,249.66*	*10,100.00*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**4,500.00**	–	**36,500.00**	**10,000.00**
Loans, general purposes	–	–	*2,000.00*	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*4,500.00*	–	*34,500.00*	*10,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**2,171.75**	–	**291.21**	–
From sinking funds	–	–	–	–
All other	*2,171.75*	–	*291.21*	–
Refunds	**260.65**	**12.58**	**368.44**	**60.88**
Agency, trust, and investment	**2,607.05**	**1,930.80**	**5,572.93**	**1,660.23**
Taxes and licenses for State	*1,000.00*	*800.00*	*1,600.00*	*800.00*
Taxes for county	*1,413.50*	*1,130.80*	*945.18*	*472.59*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*193.55*	–	*177.01*	*387.64*
All other	–	–	*2,850.74*	–
RECAPITULATION.				
Revenue and offsets to outlays	$21,717.94	$29,428.61	$48,400.00	$18,196.67
Premiums	–	–	–	–
Municipal indebtedness	4,500.00	–	36,500.00	10,000.00
Transfers and refunds	2,432.40	12.58	659.65	60.88
Agency, trust, and investment	2,607.05	1,930.80	5,572.93	1,660.23
Total receipts	**$31,257.39**	**$31,371.99**	**$91,132.58**	**$29,917.78**
Balance on hand, including funds	*2,699.59*	*8,196.73*	*4,753.80*	*3,088.89*
GRAND TOTAL	**$33,956.98**	**$39,568.72**	**$95,886.38**	**$33,006.67**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Greenwich Population 450	Chesterfield Population 445	Blandford Population 437	Wales Population 434
Maintenance	**$18,035.45**	**$18,744.59**	**$28,115.99**	**$15,365.14**
Departmental	*17,724.73*	*18,693.91*	*27,937.68*	*14,953.92*
General government	1,048.36	1,175.83	3,218.57	1,015.79
Protection of persons and property	796.52	198.30	626.36	267.15
Health and sanitation	245.13	269.00	760.27	396.76
Highways	5,569.83	7,213.45	10,683.13	4,441.13
Charities	51.40	109.36	557.10	366.33
Soldiers' benefits	240.00	168.00	162.00	42.00
Schools	9,201.29	9,129.36	10,986.41	7,616.76
Libraries	171.78	154.18	339.22	216.38
Recreation	–	–	6.00	224.87
Pensions	–	–	–	–
Unclassified	400.42	276.43	598.62	366.75
Public service enterprises	–	–	–	*60.70*
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	60.70
Cemeteries	*310.72*	*50.68*	*178.31*	*350.52*
Administration of trust funds	–	–	–	–
Interest	**100.56**	–	**1,632.79**	**355.63**
Loans, general purposes	*100.56*	–	*1,632.79*	*355.63*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**2,399.45**	**9,513.01**	**13,985.19**	**554.26**
Departmental	*2,399.45*	*9,513.01*	*13,985.19*	*554.26*
General government	–	–	–	–
Protection of persons and property	–	–	–	–
Health and sanitation	–	–	–	–
Highways	2,399.45	9,513.01	13,985.19	–
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	554.26
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**4,500.00**	–	**42,300.00**	**11,700.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	–	*1,800.00*	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*4,500.00*	–	*40,500.00*	*11,700.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**2,171.75**	–	**291.21**	–
To sinking funds from revenue	–	–	–	–
All other	*2,171.75*	–	*291.21*	–
Refunds	**260.65**	**12.58**	**368.44**	**60.88**
Agency, trust, and investment	**3,890.51**	**1,930.80**	**5,651.29**	**1,660.23**
Taxes and licenses for State	*1,000.00*	*800.00*	*1,600.00*	*800.00*
Taxes for county	*1,413.50*	*1,130.80*	*946.18*	*472.59*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*1,477.01*	–	*255.37*	*387.64*
All other	–	–	*2,850.74*	–

RECAPITULATION.

Maintenance and interest	$18,136.01	$18,744.59	$29,748.78	$15,720.77
Permanent debt (except from sinking funds)	–	–	1,800.00	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	2,399.45	9,513.01	13,985.19	554.26
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	4,500.00	–	40,500.00	11,700.00
Transfers (except to sinking funds) and refunds	2,432.40	12.58	659.65	60.88
Agency, trust, and investment	3,890.51	1,930.80	5,651.29	1,660.23
Total payments	**$31,358.37**	**$30,200.98**	**$92,344.91**	**$29,696.14**
Balance on hand, including funds	*2,598.61*	*9,367.74*	*3,541.47*	*3,310.53*
GRAND TOTAL	**$33,956.98**	**$39,568.72**	**$95,886.38**	**$33,006.67**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Worthington POPULATION 429	New Braintree POPULATION 423	Savoy POPULATION 399	Wendell POPULATION 397
REVENUE.	**$25,698.16**	**$19,610.09**	**$19,718.39**	**$20,010.31**
General	**24,684.98**	**18,906.80**	**19,143.48**	**18,773.60**
Taxes	*14,065.83*	*10,323.64*	*11,723.86*	*14,704.24*
Property, poll, and income	13,786.38	10,145.91	11,684.39	8,395.00
Corporation, bank, etc.	279.45	177.73	39.47	6,309.24
Licenses and permits	*1.00*	*2.00*	*2.00*	*11.00*
Fines and forfeits	*612.00*	*70.00*	–	*30.00*
Grants and gifts	*10,006.15*	*8,511.16*	*7,417.62*	*4,028.36*
For expenses	10,006.15	8,311.16	7,417.62	4,028.36
For outlays	–	200.00	–	–
All other	–	–	–	–
Commercial	**1,013.18**	**703.29**	**574.91**	**1,236.71**
Special assessments	–	–	–	–
To meet expenses	–	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*644.42*	*540.95*	*574.91*	*601.32*
General government	–	75.00	–	54.00
Protection of persons and property	18.67	3.00	5.00	6.43
Health and sanitation	–	–	–	–
Highways	–	–	–	5.00
Charities	–	–	–	245.00
Soldiers' benefits	–	168.00	96.00	72.00
Schools	330.09	35.00	222.89	–
Libraries	–	–	–	13.02
Recreation	–	–	–	–
Unclassified	295.66	259.95	251.02	205.87
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*10.00*	–	–	*55.55*
Interest	*358.76*	*162.34*	–	*579.84*
On sinking funds	–	–	–	–
On trust and investment funds	309.12	–	–	409.30
All other	49.64	162.34	–	170.54
NON-REVENUE.	**$12,286.63**	**$30,363.53**	**$20,596.65**	**$8,674.18**
Offsets to outlays	**50.00**	**13,951.64**	**5,000.00**	**1,000.00**
Departmental	*50.00*	*13,951.64*	*5,000.00*	*1,000.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**9,670.00**	**14,300.00**	**13,400.00**	**2,500.00**
Loans, general purposes	–	–	*2,000.00*	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*9,670.00*	*14,300.00*	*11,400.00*	*2,500.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	**46.64**	–	–	**598.78**
From sinking funds	–	–	–	–
All other	*46.64*	–	–	*598.78*
Refunds	**92.60**	–	**1,149.19**	**292.78**
Agency, trust, and investment	**2,427.39**	**2,111.89**	**1,047.46**	**4,282.62**
Taxes and licenses for State	*1,003.90*	*1,003.90*	*501.95*	*1,600.00*
Taxes for county	*1,413.49*	*813.00*	*545.51*	*2,163.56*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*10.00*	*294.99*	–	*519.06*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$25,748.16	$33,561.73	$24,718.39	$21,010.31
Premiums	–	–	–	–
Municipal indebtedness	9,670.00	14,300.00	13,400.00	2,500.00
Transfers and refunds	139.24	–	1,149.19	891.56
Agency, trust, and investment	2,427.39	2,111.89	1,047.46	4,282.62
Total receipts	**$37,984.79**	**$49,973.62**	**$40,315.04**	**$28,684.49**
Balance on hand, including funds	*478.96*	*55.21*	*3,754.47*	*10,379.85*
GRAND TOTAL	**$38,463.75**	**$50,028.83**	**$44,069.51**	**$39,064.34**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Worthington Population 429	New Braintree Population 423	Savoy Population 399	Wendell Population 397
Maintenance	**$20,573.83**	**$16,074.88**	**$18,840.28**	**$18,303.71**
Departmental	*20,291.68*	*16,063.88*	*18,840.28*	*18,242.16*
General government	1,532.06	898.84	949.66	1,848.64
Protection of persons and property	496.72	266.28	568.23	212.45
Health and sanitation	360.60	245.00	349.57	857.37
Highways	7,715.57	6,346.44	7,503.31	7,749.46
Charities	406.00	–	529.76	896.61
Soldiers' benefits	–	78.00	64.00	72.00
Schools	9,230.90	7,947.97	8,622.24	6,035.28
Libraries	122.63	148.10	78.46	134.36
Recreation	–	–	–	–
Pensions	–	–	–	–
Unclassified	427.20	133.25	175.05	435.99
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*282.15*	*11.00*	–	*61.55*
Administration of trust funds	–	–	–	–
Interest	**312.62**	**304.69**	**443.46**	**35.77**
Loans, general purposes	*312.62*	*304.69*	*443.46*	*35.77*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**1,000.00**	**16,333.62**	**7,738.59**	**2,131.95**
Departmental	*1,000.00*	*16,333.62*	*7,738.59*	*2,131.95*
General government	–	–	–	240.95
Protection of persons and property	–	–	–	–
Health and sanitation	–	–	–	–
Highways	1,000.00	16,333.62	5,000.20	1,475.00
Charities	–	–	–	–
Schools	–	–	2,738.39	416.00
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**10,170.00**	**15,000.00**	**13,700.00**	**2,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	–	*800.00*	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*10,170.00*	*15,000.00*	*12,900.00*	*2,500.00*
Warrants or orders, previous years	–	–	–	–
Transfers	**46.64**	–	–	**598.78**
To sinking funds from revenue	–	–	–	–
All other	*46.64*	–	–	*598.78*
Refunds	**92.60**	–	**1,149.19**	**292.78**
Agency, trust, and investment	**2,427.39**	**2,111.89**	**1,047.46**	**4,093.14**
Taxes and licenses for State	*1,003.90*	*1,003.90*	*501.95*	*1,600.00*
Taxes for county	*1,413.49*	*813.00*	*545.51*	*2,163.56*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*10.00*	*294.99*	–	*329.58*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$20,886.45	$16,379.57	$19,283.74	$18,339.48
Permanent debt (except from sinking funds)	–	–	800.00	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	1,000.00	16,333.62	7,738.59	2,131.95
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	10,170.00	15,000.00	12,900.00	2,500.00
Transfers (except to sinking funds) and refunds	139.24	–	1,149.19	891.56
Agency, trust, and investment	2,427.39	2,111.89	1,047.46	4,093.14
Total payments	**$34,623.08**	**$49,825.08**	**$42,918.98**	**$27,956.13**
Balance on hand, including funds	*3,840.67*	*203.75*	*1,150.53*	*11,108.21*
GRAND TOTAL	**$38,463.75**	**$50,028.83**	**$44,069.51**	**$39,064.34**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Otis POPULATION 395	Windsor POPULATION 388	Phillipston POPULATION 384	Warwick POPULATION 364
REVENUE.	**$19,990.78**	**$23,922.93**	**$19,890.94**	**$23,814.01**
General	**18,981.90**	**23,009.89**	**18,029.22**	**22,415.14**
Taxes	*9,096.01*	*12,118.93*	*11,203.42*	*14,207.75*
Property, poll, and income	8,646.16	12,026.66	11,085.74	13,798.53
Corporation, bank, etc.	449.85	92.27	117.68	409.22
Licenses and permits	*16.00*	–	*31.00*	*1.00*
Fines and forfeits	*169.02*	–	*5.00*	–
Grants and gifts	*9,700.87*	*10,890.96*	*6,789.80*	*8,206.39*
For expenses	9,700.87	10,390.96	6,789.80	8,206.39
For outlays	–	500.00	–	–
All other	–	–	–	–
Commercial	**1,008.88**	**913.04**	**1,861.72**	**1,398.87**
Special assessments	–	–	–	–
To meet expenses	–	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*819.93*	*694.82*	*1,158.77*	*916.54*
General government	50.80	18.65	194.25	125.25
Protection of persons and property	26.60	5.00	182.25	22.89
Health and sanitation	27.00	–	–	–
Highways	–	18.30	–	502.36
Charities	–	–	–	–
Soldiers' benefits	84.00	48.00	126.00	48.00
Schools	376.25	380.15	447.42	.75
Libraries	8.22	–	–	–
Recreation	–	–	–	–
Unclassified	247.06	224.72	208.85	217.29
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*50.00*	*19.00*	*87.80*	*60.50*
Interest	*138.95*	*199.22*	*615.15*	*421.83*
On sinking funds	–	–	–	–
On trust and investment funds	–	17.22	490.05	325.05
All other	138.95	182.00	125.10	96.78
NON-REVENUE.	**$7,097.21**	**$9,701.75**	**$15,789.95**	**$11,415.89**
Offsets to outlays	**50.00**	**1,000.00**	**4,000.00**	**2,599.34**
Departmental	*50.00*	*1,000.00*	*4,000.00*	*2,599.34*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**5,000.00**	**7,000.00**	**10,000.00**	**6,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*5,000.00*	*7,000.00*	*10,000.00*	*6,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	**189.50**	–	**7.25**
From sinking funds	–	–	–	–
All other	–	*189.50*	–	*7.25*
Refunds	–	**24.80**	**382.11**	–
Agency, trust, and investment	**2,047.21**	**1,487.45**	**1,407.84**	**2,809.30**
Taxes and licenses for State	*803.12*	*702.73*	*702.73*	*1,000.00*
Taxes for county	*872.82*	*763.72*	*569.00*	*1,352.22*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*371.27*	*21.00*	*136.11*	*457.08*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$20,040.78	$24,922.93	$23,890.94	$26,413.35
Premiums	–	–	–	–
Municipal indebtedness	5,000.00	7,000.00	10,000.00	6,000.00
Transfers and refunds	–	214.30	382.11	7.25
Agency, trust, and investment	2,047.21	1,487.45	1,407.84	2,809.30
Total receipts	**$27,087.99**	**$33,624.68**	**$35,680.89**	**$35,229.90**
Balance on hand, including funds	*1,666.41*	*916.31*	*3,713.24*	*4,474.06*
GRAND TOTAL	**$28,754.40**	**$34,540.99**	**$39,394.13**	**$39,703.96**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Otis Population 395	Windsor Population 388	Phillipston Population 384	Warwick Population 364
Maintenance	**$18,469.44**	**$20,360.57**	**$17,670.54**	**$20,364.19**
Departmental	*18,361.52*	*20,335.57*	*17,567.74*	*20,172.68*
General government	882.76	607.11	1,934.91	1,947.21
Protection of persons and property	192.91	67.01	662.40	538.93
Health and sanitation	829.72	242.50	277.50	309.84
Highways	6,241.34	8,693.98	5,135.83	7,672.91
Charities	195.70	510.74	510.98	253.50
Soldiers' benefits	60.00	48.00	126.00	48.00
Schools	9,374.00	9,965.20	8,131.58	8,264.24
Libraries	197.84	78.69	316.87	410.49
Recreation	–	–	–	193.04
Pensions	–	–	–	–
Unclassified	387.25	122.34	471.67	534.52
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*107.92*	*25.00*	*87.80*	*190.11*
Administration of trust funds	–	–	*15.00*	*1.40*
Interest	**107.63**	**220.93**	**531.87**	**225.00**
Loans, general purposes	*107.63*	*220.93*	*531.87*	*225.00*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**1,750.64**	**2,700.58**	**5,016.40**	**4,396.08**
Departmental	*1,750.64*	*2,700.58*	*5,016.40*	*4,396.08*
General government	–	–	–	394.54
Protection of persons and property	–	–	–	–
Health and sanitation	–	–	–	–
Highways	1,254.14	2,700.58	5,016.40	4,001.54
Charities	–	–	–	–
Schools	496.50	–	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**5,000.00**	**7,000.00**	**10,000.00**	**6,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	–	–	*500.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*5,000.00*	*7,000.00*	*10,000.00*	*6,000.00*
Warrants or orders, previous years	–	–	–	–
Transfers	–	**189.50**	–	**7.25**
To sinking funds from revenue	–	–	–	–
All other	–	*189.50*	–	*7.25*
Refunds	–	**24.80**	**382.11**	–
Agency, trust, and investment	**2,047.21**	**1,485.45**	**1,410.09**	**2,959.30**
Taxes and licenses for State	*803.12*	*702.73*	*702.73*	*1,000.00*
Taxes for county	*872.82*	*763.72*	*569.00*	*1,352.22*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*371.27*	*19.00*	*138.36*	*607.08*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$18,577.07	$20,581.50	$18,202.41	$20,589.19
Permanent debt (except from sinking funds)	–	–	–	500.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	1,750.64	2,700.58	5,016.40	4,396.08
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	5,000.00	7,000.00	10,000.00	6,000.00
Transfers (except to sinking funds) and refunds	–	214.30	382.11	7.25
Agency, trust, and investment	2,047.21	1,485.45	1,410.09	2,959.30
Total payments	**$27,374.92**	**$31,981.83**	**$35,011.01**	**$34,451.82**
Balance on hand, including funds	*1,379.48*	*2,559.16*	*4,383.12*	*5,252.14*
GRAND TOTAL	**$28,754.40**	**$34,540.99**	**$39,394.13**	**$39,703.96**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Florida Population 362	Hawley Population 354	Monterey Population 348	Dunstable Population 338
REVENUE.	**$30,094.75**	**$19,111.40**	**$17,123.81**	**$17,919.53**
General	**28,564.74**	**16,292.24**	**16,651.43**	**14,271.57**
Taxes	*25,085.43*	*7,600.98*	*11,283.87*	*10,389.38*
Property, poll, and income	24,751.94	7,572.11	10,899.67	9,255.14
Corporation, bank, etc.	333.49	28.87	384.20	1,134.24
Licenses and permits	*65.00*	*2.50*	*130.33*	–
Fines and forfeits	–	–	*42.11*	–
Grants and gifts	*3,414.31*	*8,688.76*	*5,195.12*	*3,882.19*
For expenses	3,414.31	8,688.76	5,195.12	3,882.19
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**1,530.01**	**2,819.16**	**472.38**	**3,647.96**
Special assessments	–	–	–	*246.77*
To meet expenses	–	–	–	246.77
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*1,291.83*	*2,546.05*	*279.90*	*1,988.62*
General government	–	–	–	92.20
Protection of persons and property	18.47	104.17	15.00	145.52
Health and sanitation	–	–	–	100.29
Highways	189.05	–	–	76.00
Charities	–	–	13.00	–
Soldiers' benefits	–	48.00	30.00	–
Schools	891.34	2,195.95	10.00	1,338.68
Libraries	–	–	37.15	3.77
Recreation	–	–	–	–
Unclassified	192.97	197.93	174.75	232.16
Public service enterprises	–	–	–	*198.19*
Electric light	–	–	–	–
Water	–	–	–	197.84
All other	–	–	–	.35
Cemeteries	*12.00*	–	*157.59*	*262.10*
Interest	*226.18*	*273.11*	*34.89*	*952.28*
On sinking funds	–	–	–	–
On trust and investment funds	10.60	–	20.43	695.96
All other	215.58	273.11	14.46	256.32
NON-REVENUE.	**$16,649.73**	**$8,732.42**	**$5,098.07**	**$13,150.31**
Offsets to outlays	–	–	–	**3,500.00**
Departmental	–	–	–	*3,500.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**12,000.00**	**7,500.00**	**3,000.00**	**7,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*12,000.00*	*7,500.00*	*3,000.00*	*7,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	–	–	**363.13**
From sinking funds	–	–	–	–
All other	–	–	–	*363.13*
Refunds	**31.00**	**47.31**	**22.56**	**27.25**
Agency, trust, and investment	**4,618.73**	**1,185.11**	**2,075.51**	**2,259.93**
Taxes and licenses for State	*2,206.35*	*509.00*	*906.00*	*1,100.00*
Taxes for county	*2,400.26*	*676.11*	*981.92*	*875.36*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*12.12*	–	*187.59*	*284.57*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$30,094.75	$19,111.40	$17,123.81	$21,419.53
Premiums	–	–	–	–
Municipal indebtedness	12,000.00	7,500.00	3,000.00	7,000.00
Transfers and refunds	31.00	47.31	22.56	390.38
Agency, trust, and investment	4,618.73	1,185.11	2,075.51	2,259.93
Total receipts	**$46,744.48**	**$27,843.82**	**$22,221.88**	**$31,069.84**
Balance on hand, including funds	*17,532.92*	*4,946.64*	*1,007.60*	*3,190.57*
GRAND TOTAL	**$64,277.40**	**$32,790.46**	**$23,229.48**	**$34,260.41**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Florida Population 362	Hawley Population 354	Monterey Population 348	Dunstable Population 338
Maintenance	**$24,983.29**	**$21,246.54**	**$13,148.29**	**$16,767.41**
Departmental	*24,951.69*	*21,246.54*	*12,694.94*	*16,237.72*
General government	3,955.63	894.75	969.85	1,047.20
Protection of persons and property	124.43	170.35	141.03	961.33
Health and sanitation	465.42	690.34	774.00	200.67
Highways	10,974.60	5,336.18	5,955.49	5,633.92
Charities	789.48	1,364.70	45.00	490.20
Soldiers' benefits	–	36.00	–	–
Schools	8,346.07	12,690.32	4,525.09	7,375.84
Libraries	–	19.10	233.86	191.06
Recreation	–	–	10.62	–
Pensions	–	–	–	–
Unclassified	296.06	44.80	40.00	337.50
Public service enterprises	–	–	–	*254.29*
Electric light	–	–	–	–
Water	–	–	–	254.29
All other	–	–	–	–
Cemeteries	*31.60*	–	*453.35*	*275.40*
Administration of trust funds	–	–	–	–
Interest	**518.72**	**163.89**	**167.42**	**444.12**
Loans, general purposes	*518.72*	*163.89*	*167.42*	*149.12*
Loans, public service enterprises	–	–	–	*295.00*
Loans, cemeteries	–	–	–	–
Outlays	**1,166.50**	–	**1,900.00**	**5,887.78**
Departmental	*1,166.50*	–	*1,900.00*	*5,530.58*
General government	241.50	–	–	–
Protection of persons and property	–	–	–	132.00
Health and sanitation	–	–	–	–
Highways	925.00	–	1,900.00	5,398.58
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	*357.20*
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	357.20
Cemeteries	–	–	–	–
Municipal indebtedness	**21,639.11**	**8,000.00**	**3,200.00**	**7,250.00**
From sinking funds	–	–	–	–
From revenue and other sources	–	–	*200.00*	*250.00*
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*20,000.00*	*8,000.00*	*3,000.00*	*7,000.00*
Warrants or orders, previous years	*1,639.11*	–	–	–
Transfers	–	–	–	**363.13**
To sinking funds from revenue	–	–	–	–
All other	–	–	–	*363.13*
Refunds	**31.00**	**47.31**	**22.56**	**27.25**
Agency, trust, and investment	**4,628.97**	**1,185.11**	**2,095.94**	**2,364.57**
Taxes and licenses for State	*2,206.35*	*509.00*	*906.00*	*1,100.00*
Taxes for county	*2,400.26*	*676.11*	*981.92*	*875.36*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*22.36*	–	*208.02*	*389.21*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$25,502.01	$21,410.43	$13,315.71	$17,211.53
Permanent debt (except from sinking funds)	–	–	200.00	250.00
Sinking fund requirements from revenue	–	–	–	–
Outlays	1,166.50	–	1,900.00	5,887.78
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	21,639.11	8,000.00	3,000.00	7,000.00
Transfers (except to sinking funds) and refunds	31.00	47.31	22.56	390.38
Agency, trust, and investment	4,628.97	1,185.11	2,095.94	2,364.57
Total payments	**$52,967.59**	**$30,642.85**	**$20,534.21**	**$33,104.26**
Balance on hand, including funds	*11,309.81*	*2,147.61*	*2,695.27*	*1,156.15*
GRAND TOTAL	**$64,277.40**	**$32,790.46**	**$23,229.48**	**$34,260.41**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Westhampton POPULATION 337	Boxborough POPULATION 333	West Tisbury POPULATION 332	Heath POPULATION 298
REVENUE.	**$12,893.30**	**$19,159.89**	**$15,382.41**	**$15,990.71**
General	**11,755.26**	**17,332.21**	**14,059.03**	**15,580.34**
Taxes	*5,776.75*	*9,593.84*	*13,044.77*	*6,586.07*
Property, poll, and income	5,640.95	9,526.75	12,348.28	6,535.66
Corporation, bank, etc.	135.80	67.09	696.49	50.41
Licenses and permits	–	*3.00*	*11.00*	–
Fines and forfeits	*85.00*	–	–	–
Grants and gifts	*5,893.51*	*7,735.37*	*1,003.26*	*8,994.27*
For expenses	5,893.51	7,735.37	1,003.26	8,994.27
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**1,138.04**	**1,827.68**	**1,323.38**	**410.37**
Special assessments	–	*100.30*	*12.70*	–
To meet expenses	–	100.30	12.70	–
To meet outlays	–	–	–	–
Privileges	–	–	*62.50*	–
Departmental	*872.97*	*1,343.61*	*1,112.13*	*326.85*
General government	13.32	103.59	–	53.00
Protection of persons and property	53.34	91.37	7.02	–
Health and sanitation	–	–	–	–
Highways	105.70	802.00	–	–
Charities	–	–	–	–
Soldiers' benefits	48.00	60.00	48.00	48.00
Schools	446.24	99.67	872.00	14.00
Libraries	–	–	10.00	–
Recreation	–	–	–	–
Unclassified	206.37	186.98	175.11	211.85
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	*68.41*	–	–
Interest	*265.07*	*315.36*	*136.05*	*83.52*
On sinking funds	–	–	–	–
On trust and investment funds	139.21	137.74	52.79	66.52
All other	125.86	177.62	83.26	17.00
NON-REVENUE.	**$3,673.93**	**$12,253.90**	**$42,553.82**	**$6,026.12**
Offsets to outlays	–	**1,600.00**	**29,695.74**	–
Departmental	–	*1,600.00*	*29,695.74*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	–	**9,300.00**	**10,000.00**	**4,126.75**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*9,300.00*	*10,000.00*	*4,000.00*
Unpaid warrants or orders, current year	–	–	–	*126.75*
Premiums	–	–	–	–
Transfers	**172.21**	**4.24**	**34.61**	–
From sinking funds	–	–	–	–
All other	*172.21*	*4.24*	*34.61*	–
Refunds	**10.40**	–	**11.76**	**17.59**
Agency, trust, and investment	**3,491.32**	**1,349.66**	**2,811.71**	**1,881.78**
Taxes and licenses for State	*600.00*	*600.00*	*1,100.00*	*800.00*
Taxes for county	*848.09*	*477.47*	*1,683.28*	*1,081.78*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,043.23*	*272.19*	*28.43*	–
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$12,893.30	$20,759.89	$45,078.15	$15,990.71
Premiums	–	–	–	–
Municipal indebtedness	–	9,300.00	10,000.00	4,126.75
Transfers and refunds	182.61	4.24	46.37	17.59
Agency, trust, and investment	3,491.32	1,349.66	2,811.71	1,881.78
Total receipts	**$16,567.23**	**$31,413.79**	**$57,936.23**	**$22,016.83**
Balance on hand, including funds	*6,370.05*	*2,216.51*	*4,139.99*	*3,240.84*
GRAND TOTAL	**$22,937.28**	**$33,630.30**	**$62,076.22**	**$25,257.67**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Westhampton Population 337	Boxborough Population 333	West Tisbury Population 332	Heath Population 298
Maintenance	**$11,970.88**	**$18,093.99**	**$11,247.96**	**$15,077.01**
Departmental	*11,970.88*	*17,867.33*	*11,181.92*	*15,077.01*
General government	1,022.01	749.46	429.79	784.46
Protection of persons and property	143.20	670.33	80.29	126.34
Health and sanitation	145.50	50.00	205.00	175.10
Highways	4,908.79	4,862.37	855.35	5,795.76
Charities	159.83	236.14	547.74	–
Soldiers' benefits	52.00	48.00	48.00	48.00
Schools	5,191.63	10,777.67	8,858.60	7,868.78
Libraries	148.73	126.56	85.15	163.57
Recreation	35.19	–	–	–
Pensions	–	–	–	–
Unclassified	164.00	346.80	72.00	115.00
Public service enterprises	–	*1.74*	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	1.74	–	–
Cemeteries	–	*224.92*	*66.04*	–
Administration of trust funds	–	–	–	–
Interest	–	**383.75**	**48.58**	**155.33**
Loans, general purposes	–	*383.75*	*48.58*	*155.33*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**107.69**	**2,400.00**	**34,901.78**	–
Departmental	*107.69*	*2,400.00*	*34,901.78*	–
General government	–	–	–	–
Protection of persons and property	–	–	–	–
Health and sanitation	–	–	–	–
Highways	107.69	2,400.00	34,901.78	–
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	–	**8,500.00**	**10,000.00**	**4,875.63**
From sinking funds	–	–	–	–
From revenue and other sources	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*8,500.00*	*10,000.00*	*4,000.00*
Warrants or orders, previous years	–	–	–	*875.63*
Transfers	**172.21**	**4.24**	**34.61**	–
To sinking funds from revenue	–	–	–	–
All other	*172.21*	*4.24*	*34.61*	–
Refunds	**10.40**	–	**11.76**	**17.59**
Agency, trust, and investment	**3,491.32**	**1,349.66**	**2,864.50**	**1,948.30**
Taxes and licenses for State	*600.00*	*600.00*	*1,100.00*	*800.00*
Taxes for county	*848.09*	*477.47*	*1,683.28*	*1,081.78*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*2,043.23*	*272.19*	*81.22*	*66.52*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$11,970.88	$18,477.74	$11,296.54	$15,232.34
Permanent debt (except from sinking funds)	–	–	–	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	107.69	2,400.00	34,901.78	–
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	–	8,500.00	10,000.00	4,875.63
Transfers (except to sinking funds) and refunds	182.61	4.24	46.37	17.59
Agency, trust, and investment	3,491.32	1,349.66	2,864.50	1,948.30
Total payments	**$15,752.50**	**$30,731.64**	**$59,109.19**	**$22,073.86**
Balance on hand, including funds	*7,184.78*	*2,898.66*	*2,967.03*	*3,183.81*
GRAND TOTAL	**$22,937.28**	**$33,630.30**	**$62,076.22**	**$25,257.67**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Mashpee POPULATION 298	Rowe POPULATION 292	Plainfield POPULATION 282	Tyringham POPULATION 280
REVENUE.	**$17,723.72**	**$14,725.14**	**$15,582.08**	**$10,561.36**
General	**15,195.72**	**13,299.10**	**14,021.67**	**10,127.73**
Taxes	*10,754.24*	*6,679.78*	*6,742.70*	*7,778.52*
Property, poll, and income	10,323.48	6,476.33	6,711.54	7,734.38
Corporation, bank, etc.	430.76	203.45	31.16	44.14
Licenses and permits	*13.00*	*.10*	–	*2.00*
Fines and forfeits	*120.00*	*10.00*	–	*60.00*
Grants and gifts	*4,308.48*	*6,609.22*	*7,278.97*	*2,287.21*
For expenses	4,308.48	6,609.22	7,223.97	2,287.21
For outlays	–	–	55.00	–
All other	–	–	–	–
Commercial	**2,528.00**	**1,426.04**	**1,560.41**	**433.63**
Special assessments	*116.00*	*14.50*	–	–
To meet expenses	116.00	14.50	–	–
To meet outlays	–	–	–	–
Privileges	*800.00*	–	–	–
Departmental	*1,587.73*	*1,269.69*	*1,358.36*	*340.39*
General government	57.76	10.00	22.65	–
Protection of persons and property	1,212.83	90.05	59.20	8.62
Health and sanitation	–	–	–	–
Highways	7.34	–	–	124.10
Charities	20.00	–	40.00	–
Soldiers' benefits	144.00	108.00	60.00	–
Schools	–	869.07	970.31	–
Libraries	–	4.06	3.30	18.45
Recreation	–	–	–	–
Unclassified	145.85	188.51	202.90	189.22
Public service enterprises	–	–	*9.60*	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	9.60	–
Cemeteries	–	*9.09*	*5.00*	*31.00*
Interest	*24.22*	*132.76*	*187.45*	*62.24*
On sinking funds	–	–	–	–
On trust and investment funds	–	75.28	156.95	6.49
All other	24.22	57.48	30.50	55.75
NON-REVENUE.	**$42,258.35**	**$7,559.73**	**$3,955.88**	**$11,247.18**
Offsets to outlays	**17,373.23**	**1,500.00**	–	**2,000.00**
Departmental	*17,373.23*	*1,500.00*	–	*2,000.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**22,000.00**	**4,500.00**	**955.42**	**7,500.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*22,000.00*	*4,500.00*	–	*7,500.00*
Unpaid warrants or orders, current year	–	–	*955.42*	–
Premiums	–	–	–	–
Transfers	–	**71.34**	**104.50**	–
From sinking funds	–	–	–	–
All other	–	*71.34*	*104.50*	–
Refunds	**149.77**	**59.63**	–	**13.50**
Agency, trust, and investment	**2,735.35**	**1,428.76**	**2,895.96**	**1,733.68**
Taxes and licenses for State	*900.00*	*608.34*	*500.00*	*803.12*
Taxes for county	*1,835.35*	*811.33*	*706.75*	*872.82*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	–	*9.09*	*1,689.21*	*57.74*
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$35,096.95	$16,225.14	$15,582.08	$12,561.36
Premiums	–	–	–	–
Municipal indebtedness	22,000.00	4,500.00	955.42	7,500.00
Transfers and refunds	149.77	130.97	104.50	13.50
Agency, trust, and investment	2,735.35	1,428.76	2,895.96	1,733.68
Total receipts	**$59,982.07**	**$22,284.87**	**$19,537.96**	**$21,808.54**
Balance on hand, including funds	*91.48*	*1,743.54*	*62.53*	*1,382.75*
GRAND TOTAL	**$60,073.55**	**$24,028.41**	**$19,600.49**	**$23,191.29**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Mashpee Population 298	Rowe Population 292	Plainfield Population 282	Tyringham Population 280
Maintenance	**$19,259.08**	**$14,043.20**	**$13,350.29**	**$10,003.32**
Departmental	*19,167.08*	*14,014.73*	*13,266.36*	*9,896.44*
General government	3,716.34	887.16	515.93	550.14
Protection of persons and property	2,692.53	225.12	156.01	79.47
Health and sanitation	379.69	265.00	416.50	140.00
Highways	6,379.73	4,851.14	5,250.80	4,618.64
Charities	64.17	120.00	105.00	–
Soldiers' benefits	107.00	72.00	60.00	–
Schools	5,187.89	7,315.34	6,524.32	4,160.21
Libraries	44.30	161.95	112.80	193.17
Recreation	–	14.00	–	–
Pensions	–	–	–	–
Unclassified	595.43	103.02	125.00	154.81
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*92.00*	*28.47*	*83.93*	*106.88*
Administration of trust funds	–	–	–	–
Interest	**910.00**	**157.43**	**268.37**	**301.24**
Loans, general purposes	*910.00*	*157.43*	*268.37*	*301.24*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**14,607.70**	**2,742.69**	**463.25**	**3,217.31**
Departmental	*14,607.70*	*2,692.69*	*463.25*	*3,217.31*
General government	–	–	251.25	–
Protection of persons and property	–	–	–	–
Health and sanitation	–	–	–	–
Highways	14,430.75	2,692.69	212.00	3,217.31
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	176.95	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	*50.00*	–	–
Municipal indebtedness	**17,400.00**	**4,500.00**	**2,487.67**	**7,500.00**
From sinking funds	–	–	–	–
From revenue and other sources	*400.00*	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*17,000.00*	*4,500.00*	–	*7,500.00*
Warrants or orders, previous years	–	–	*2,487.67*	–
Transfers	**–**	**71.34**	**104.50**	**–**
To sinking funds from revenue	–	–	–	–
All other	–	*71.34*	*104.50*	–
Refunds	**149.77**	**59.63**	**–**	**13.50**
Agency, trust, and investment	**2,735.35**	**1,432.70**	**2,905.41**	**1,740.17**
Taxes and licenses for State	*900.00*	*608.34*	*500.00*	*803.12*
Taxes for county	*1,835.35*	*811.33*	*706.75*	*872.82*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	–	*13.03*	*1,698.66*	*64.23*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$20,169.08	$14,200.63	$13,618.66	$10,304.56
Permanent debt (except from sinking funds)	400.00	–	–	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	14,607.70	2,742.69	463.25	3,217.31
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	17,000.00	4,500.00	2,487.67	7,500.00
Transfers (except to sinking funds) and refunds	149.77	130.97	104.50	13.50
Agency, trust, and investment	2,735.35	1,432.70	2,905.41	1,740.17
Total payments	**$55,061.90**	**$23,006.99**	**$19,579.49**	**$22,775.54**
Balance on hand, including funds	*5,011.65*	*1,021.42*	*21.00*	*415.75*
GRAND TOTAL	**$60,073.55**	**$24,028.41**	**$19,600.49**	**$23,191.29**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Leyden POPULATION 270	Goshen POPULATION 251	Chilmark POPULATION 240	Washington POPULATION 231
REVENUE.	**$16,674.07**	**$19,400.53**	**$9,955.91**	**$14,610.54**
General	**15,466.45**	**15,283.30**	**9,447.36**	**13,789.10**
Taxes	*6,374.00*	*9,406.14*	*8,334.51*	*6,497.86*
Property, poll, and income	6,283.45	9,134.58	8,188.75	6,466.65
Corporation, bank, etc.	90.55	271.56	145.76	31.21
Licenses and permits	–	*14.00*	*11.00*	*6.00*
Fines and forfeits	–	*15.00*	*57.00*	–
Grants and gifts	*9,092.45*	*5,848.16*	*1,044.85*	*7,285.24*
For expenses	9,092.45	5,848.16	1,044.85	7,273.24
For outlays	–	–	–	12.00
All other	–	–	–	–
Commercial	**1,207.62**	**4,117.23**	**508.55**	**821.44**
Special assessments	–	–	–	–
To meet expenses	–	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	*62.50*	–
Departmental	*1,040.35*	*2,063.77*	*361.96*	*790.29*
General government	–	319.50	119.60	–
Protection of persons and property	35.62	–	3.10	25.32
Health and sanitation	–	–	–	–
Highways	–	152.00	20.00	196.00
Charities	47.95	392.67	–	145.00
Soldiers' benefits	48.00	96.00	–	–
Schools	726.22	355.82	–	285.56
Libraries	–	–	26.78	–
Recreation	–	–	–	–
Unclassified	182.56	747.78	192.48	138.41
Public service enterprises	–	*5.00*	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	5.00	–	–
Cemeteries	–	*18.48*	–	–
Interest	*167.27*	*2,029.98*	*84.09*	*31.15*
On sinking funds	–	–	–	–
On trust and investment funds	129.84	1,934.56	69.15	–
All other	37.43	95.42	14.94	31.15
NON-REVENUE.	**$8,981.17**	**$9,791.79**	**$6,495.54**	**$6,260.52**
Offsets to outlays	–	**1,500.00**	–	**2,000.00**
Departmental	–	*1,500.00*	–	*2,000.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**7,500.00**	**6,000.00**	**4,400.00**	**3,000.00**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*7,500.00*	*6,000.00*	*4,400.00*	*3,000.00*
Unpaid warrants or orders, current year	–	–	–	–
Premiums	–	–	–	–
Transfers	–	**773.41**	**44.48**	–
From sinking funds	–	–	–	–
All other	–	*773.41*	*44.48*	–
Refunds	**64.50**	**19.77**	**24.85**	**3.56**
Agency, trust, and investment	**1,416.67**	**1,498.61**	**2,026.21**	**1,256.96**
Taxes and licenses for State	*605.34*	*600.00*	*802.02*	*602.34*
Taxes for county	*811.33*	*848.10*	*1,224.19*	*654.62*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	–	*50.51*	–	–
All other	–	–	–	–

RECAPITULATION.

Revenue and offsets to outlays	$16,674.07	$20,900.53	$9,955.91	$16,610.54
Premiums	–	–	–	–
Municipal indebtedness	7,500.00	6,000.00	4,400.00	3,000.00
Transfers and refunds	64.50	793.18	69.33	3.56
Agency, trust, and investment	1,416.67	1,498.61	2,026.21	1,256.96
Total receipts	**$25,655.24**	**$29,192.32**	**$16,451.45**	**$20,871.06**
Balance on hand, including funds	*595.12*	*1,875.51*	*738.16*	*2,045.47*
GRAND TOTAL	**$26,250.36**	**$31,067.83**	**$17,189.61**	**$22,916.53**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Leyden Population 270	Goshen Population 251	Chilmark Population 240	Washington Population 231
Maintenance	**$15,974.43**	**$16,755.40**	**$7,587.85**	**$12,790.66**
Departmental	*15,974.43*	*16,715.92*	*7,507.87*	*12,777.16*
General government	1,039.78	934.64	1,066.30	795.23
Protection of persons and property	370.22	179.25	152.76	179.72
Health and sanitation	253.15	183.25	189.15	261.58
Highways	4,560.06	4,478.33	1,482.00	5,679.54
Charities	537.43	996.28	15.00	–
Soldiers' benefits	8.00	96.00	–	–
Schools	9,058.22	7,748.60	4,356.73	5,656.29
Libraries	57.68	56.50	197.13	–
Recreation	–	–	–	–
Pensions	–	–	–	–
Unclassified	89.89	2,043.07	48.80	204.80
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	*39.48*	*79.98*	*13.50*
Administration of trust funds	–	–	–	–
Interest	**214.95**	**678.75**	**334.83**	**61.98**
Loans, general purposes	*214.95*	*678.75*	*334.83*	*61.98*
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	–	**2,534.01**	–	**2,655.75**
Departmental	–	*2,174.81*	–	*2,655.75*
General government	–	–	–	–
Protection of persons and property	–	–	–	24.00
Health and sanitation	–	–	–	–
Highways	–	1,999.50	–	2,631.75
Charities	–	–	–	–
Schools	–	175.31	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	*359.20*	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	359.20	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**7,670.00**	**5,252.92**	**5,600.00**	**3,000.00**
From sinking funds	–	–	–	–
From revenue and other sources	*170.00*	*750.00*	*1,200.00*	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*7,500.00*	*3,500.00*	*4,400.00*	*3,000.00*
Warrants or orders, previous years	–	*1,002.92*	–	–
Transfers	–	**773.41**	**44.48**	–
To sinking funds from revenue	–	–	–	–
All other	–	*773.41*	*44.48*	–
Refunds	**64.50**	**19.77**	**24.85**	**3.56**
Agency, trust, and investment	**1,416.67**	**1,660.26**	**2,050.88**	**1,256.96**
Taxes and licenses for State	*605.34*	*600.00*	*802.02*	*602.34*
Taxes for county	*811.33*	*848.10*	*1,224.19*	*654.62*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	–	*212.16*	*24.67*	–
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$16,189.38	$17,434.15	$7,922.68	$12,852.64
Permanent debt (except from sinking funds)	170.00	750.00	1,200.00	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	–	2,534.01	–	2,655.75
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	7,500.00	4,502.92	4,400.00	3,000.00
Transfers (except to sinking funds) and refunds	64.50	793.18	69.33	3.56
Agency, trust, and investment	1,416.67	1,660.26	2,050.88	1,256.96
Total payments	**$25,340.55**	**$27,674.52**	**$15,642.89**	**$19,768.91**
Balance on hand, including funds	*909.81*	*3,393.31*	*1,546.72*	*3,147.62*
GRAND TOTAL	**$26,250.36**	**$31,067.83**	**$17,189.61**	**$22,916.53**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Prescott POPULATION 230	Middlefield POPULATION 223	Alford POPULATION 221	Shutesbury POPULATION 208
REVENUE.	**$13,034.45**	**$14,617.59**	**$10,037.45**	**$14,951.48**
General	**10,562.85**	**12,829.24**	**9,843.42**	**14,507.07**
Taxes	*5,628.22*	*7,334.94*	*5,073.53*	*8,457.25*
Property, poll, and income	5,551.65	7,286.94	4,992.32	8,192.41
Corporation, bank, etc.	76.57	48.00	81.21	264.84
Licenses and permits	*4.00*	–	*4.00*	–
Fines and forfeits	*100.00*	*130.00*	–	–
Grants and gifts	*4,830.63*	*5,364.30*	*4,765.89*	*6,049.82*
For expenses	4,830.63	5,343.55	4,369.14	6,049.82
For outlays	–	20.75	396.75	–
All other	–	–	–	–
Commercial	**2,471.60**	**1,788.35**	**194.03**	**444.41**
Special assessments	*97.00*	–	–	–
To meet expenses	97.00	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*2,263.73*	*1,476.18*	*146.53*	*283.48*
General government	5.20	45.00	–	–
Protection of persons and property	65.25	6.05	–	–
Health and sanitation	–	–	–	–
Highways	–	8.00	–	19.15
Charities	7.00	–	–	–
Soldiers' benefits	144.00	–	–	72.00
Schools	1,838.93	1,275.25	–	1.45
Libraries	–	–	1.68	–
Recreation	–	–	–	–
Unclassified	203.35	141.88	144.85	190.88
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*37.50*	*90.64*	*47.50*	*44.76*
Interest	*73.37*	*221.53*	–	*116.17*
On sinking funds	–	–	–	–
On trust and investment funds	47.64	90.63	–	–
All other	25.73	130.90	–	116.17
NON-REVENUE.	**$6,372.53**	**$4,637.24**	**$3,468.41**	**$5,929.44**
Offsets to outlays	**1,500.00**	–	**1,000.00**	**3,744.14**
Departmental	*1,500.00*	–	*1,000.00*	*3,744.14*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**3,200.00**	**3,000.00**	**1,058.00**	–
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*3,200.00*	*3,000.00*	*1,000.00*	–
Unpaid warrants or orders, current year	–	–	*58.00*	–
Premiums	–	–	–	–
Transfers	–	–	–	**480.75**
From sinking funds	–	–	–	–
All other	–	–	–	*480.75*
Refunds	**25.00**	**52.10**	–	**5.50**
Agency, trust, and investment	**1,647.53**	**1,585.14**	**1,410.41**	**1,699.05**
Taxes and licenses for State	*500.00*	*606.00*	*500.00*	*702.73*
Taxes for county	*706.75*	*848.10*	*545.51*	*946.56*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	*440.78*	*131.04*	*364.90*	*49.76*
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$14,534.45	$14,617.59	$11,037.45	$18,695.62
Premiums	–	–	–	–
Municipal indebtedness	3,200.00	3,000.00	1,058.00	–
Transfers and refunds	25.00	52.10	–	486.25
Agency, trust, and investment	1,647.53	1,585.14	1,410.41	1,699.05
Total receipts	**$19,406.98**	**$19,254.83**	**$13,505.86**	**$20,880.92**
Balance on hand, including funds	*227.96*	*1,004.53*	*346.56*	*4,047.30*
GRAND TOTAL	**$19,634.94**	**$20,259.36**	**$13,852.42**	**$24,928.22**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Prescott Population 230	Middlefield Population 223	Alford Population 221	Shutesbury Population 208
Maintenance	**$11,149.53**	**$12,812.11**	**$8,643.12**	**$12,482.41**
Departmental	*11,106.03*	*12,764.11*	*8,595.62*	*12,418.91*
General government	402.13	735.88	408.09	939.28
Protection of persons and property	264.54	107.02	149.52	191.02
Health and sanitation	202.15	187.33	261.00	189.90
Highways	4,076.45	4,226.67	2,861.93	4,765.57
Charities	283.99	797.21	247.50	48.00
Soldiers' benefits	273.87	–	–	236.00
Schools	5,477.30	6,488.94	4,448.45	5,569.86
Libraries	–	125.33	56.04	154.54
Recreation	–	–	–	13.70
Pensions	–	–	–	–
Unclassified	125.60	95.73	163.09	311.04
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*43.50*	*48.00*	*47.50*	*63.50*
Administration of trust funds	–	–	–	–
Interest	**105.00**	**396.37**	**82.50**	–
Loans, general purposes	*105.00*	*396.37*	*82.50*	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**1,904.38**	**41.50**	**1,879.40**	**2,700.00**
Departmental	*1,904.38*	*41.50*	*1,879.40*	*2,700.00*
General government	–	–	–	–
Protection of persons and property	–	41.50	–	–
Health and sanitation	–	–	–	–
Highways	1,904.38	–	1,500.00	2,700.00
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	–
Recreation	–	–	379.40	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**3,000.00**	**5,000.00**	**907.00**	–
From sinking funds	–	–	–	–
From revenue and other sources	–	*2,000.00*	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*3,000.00*	*3,000.00*	*500.00*	–
Warrants or orders, previous years	–	–	*407.00*	–
Transfers	–	–	–	**480.75**
To sinking funds from revenue	–	–	–	–
All other	–	–	–	*480.75*
Refunds	**25.00**	**52.10**	–	**5.50**
Agency, trust, and investment	**1,650.17**	**1,588.05**	**1,410.41**	**1,699.05**
Taxes and licenses for State	*500.00*	*606.00*	*500.00*	*702.73*
Taxes for county	*706.75*	*848.10*	*545.51*	*946.56*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	*443.42*	*133.95*	*364.90*	*49.76*
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$11,254.53	$13,208.48	$8,725.62	$12,482.41
Permanent debt (except from sinking funds)	–	2,000.00	–	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	1,904.38	41.50	1,879.40	2,700.00
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	3,000.00	3,000.00	907.00	–
Transfers (except to sinking funds) and refunds	25.00	52.10	–	486.25
Agency, trust, and investment	1,650.17	1,588.05	1,410.41	1,699.05
Total payments	**$17,834.08**	**$19,890.13**	**$12,922.43**	**$17,367.71**
Balance on hand, including funds	*1,800.86*	*369.23*	*929.99*	*7,560.51*
GRAND TOTAL	**$19,634.94**	**$20,259.36**	**$13,852.42**	**$24,928.22**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Montgomery POPULATION 191	Gay Head POPULATION 168	Tolland POPULATION 150	Monroe POPULATION 143
REVENUE.	**$10,624.88**	**$6,353.49**	**$10,501.63**	**$24,577.75**
General	**9,127.64**	**5,432.00**	**10,334.31**	**23,936.37**
Taxes	*4,357.37*	*2,214.19*	*6,449.57*	*19,565.71*
Property, poll, and income	4,315.44	2,174.35	6,138.61	17,239.32
Corporation, bank, etc.	41.93	39.84	310.96	2,326.39
Licenses and permits	–	*50.00*	*3.00*	*3.00*
Fines and forfeits	*213.80*	–	–	*45.00*
Grants and gifts	*4,556.47*	*3,167.81*	*3,881.74*	*4,322.66*
For expenses	4,556.47	3,167.81	3,881.74	4,322.66
For outlays	–	–	–	–
All other	–	–	–	–
Commercial	**1,497.24**	**921.49**	**167.32**	**641.38**
Special assessments	–	–	–	–
To meet expenses	–	–	–	–
To meet outlays	–	–	–	–
Privileges	–	*800.00*	–	–
Departmental	*668.85*	*121.49*	*136.56*	*524.96*
General government	33.00	24.00	13.00	–
Protection of persons and property	4.00	1.75	5.00	5.86
Health and sanitation	–	–	–	–
Highways	8.89	–	–	–
Charities	–	–	–	–
Soldiers' benefits	–	–	–	–
Schools	499.92	–	–	378.00
Libraries	–	–	–	4.18
Recreation	–	–	–	–
Unclassified	123.04	95.74	118.56	136.92
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Interest	*828.39*	–	*30.76*	*116.42*
On sinking funds	–	–	–	–
On trust and investment funds	800.00	–	–	–
All other	28.39	–	30.76	116.42
NON-REVENUE.	**$3,090.40**	**$1,952.97**	**$6,267.94**	**$3,120.51**
Offsets to outlays	**53.55**	–	**2,000.00**	**1,000.00**
Departmental	*53.55*	–	*2,000.00*	*1,000.00*
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**2,400.00**	**1,700.00**	**3,239.60**	–
Loans, general purposes	*400.00*	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*2,000.00*	*1,700.00*	*2,000.00*	–
Unpaid warrants or orders, current year	–	–	*1,239.60*	–
Premiums	–	–	–	–
Transfers	–	–	–	–
From sinking funds	–	–	–	–
All other	–	–	–	–
Refunds	–	–	**72.51**	–
Agency trust, and investment	**636.85**	**252.97**	**955.83**	**2,120.51**
Taxes and licenses for State	*400.56*	*100.00*	*601.39*	*903.51*
Taxes for county	*236.29*	*152.97*	*354.44*	*1,217.00*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	–	–	–	–
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$10,678.43	$6,353.49	$12,501.63	$25,577.75
Premiums	–	–	–	–
Municipal indebtedness	2,400.00	1,700.00	3,239.60	–
Transfers and refunds	–	–	72.51	–
Agency, trust, and investment	636.85	252.97	955.83	2,120.51
Total receipts	**$13,715.28**	**$8,306.46**	**$16,769.57**	**$27,698.26**
Balance on hand, including funds	*33.49*	*279.98*	*231.02*	*3,635.12*
GRAND TOTAL	**$13,748.77**	**$8,586.44**	**$17,000.59**	**$31,333.38**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Montgomery Population 191	Gay Head Population 168	Tolland Population 150	Monroe Population 143
Maintenance	**$9,423.95**	**$5,876.00**	**$10,819.86**	**$12,349.73**
Departmental	*9,406.29*	*5,876.00*	*10,774.86*	*12,349.73*
General government	857.16	459.31	762.16	543.03
Protection of persons and property	722.72	97.00	315.40	19.32
Health and sanitation	210.38	17.00	315.55	241.25
Highways	3,195.63	156.70	6,210.90	7,717.26
Charities	269.14	327.13	–	92.00
Soldiers' benefits	–	72.00	–	–
Schools	3,974.40	4,713.06	3,081.23	3,500.10
Libraries	10.20	–	28.12	57.07
Recreation	–	–	–	–
Pensions	–	–	–	–
Unclassified	166.66	33.80	61.50	179.70
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	*17.66*	–	*45.00*	–
Administration of trust funds	–	–	–	–
Interest	**51.39**	**45.76**	**85.00**	–
Loans, general purposes	*51.39*	*45.76*	*85.00*	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	**786.75**	**50.00**	**3,067.39**	**1,316.28**
Departmental	*786.75*	*50.00*	*3,067.39*	*1,316.28*
General government	70.00	–	–	–
Protection of persons and property	–	–	112.50	–
Health and sanitation	–	–	–	–
Highways	–	50.00	2,954.89	1,316.28
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	716.75	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**2,000.00**	**1,200.00**	**2,000.00**	–
From sinking funds	–	–	–	–
From revenue and other sources	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	*2,000.00*	*1,200.00*	*2,000.00*	–
Warrant or orders, previous years	–	–	–	–
Transfers	–	–	–	–
To sinking funds from revenue	–	–	–	–
All other	–	–	–	–
Refunds	–	–	**72.51**	–
Agency, trust, and investment	**636.85**	**252.97**	**955.83**	**2,120.51**
Taxes and licenses for State	*400.56*	*100.00*	*601.39*	*903.51*
Taxes for county	*236.29*	*152.97*	*354.44*	*1,217.00*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	–	–	–	–
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$9,475.34	$5,921.76	$10,904.86	$12,349.73
Permanent debt (except from sinking funds)	–	–	–	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	786.75	50.00	3,067.39	1,316.28
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	2,000.00	1,200.00	2,000.00	–
Transfers (except to sinking funds) and refunds	–	–	72.51	–
Agency, trust, and investment	636.85	252.97	955.83	2,120.51
Total payments	**$12,898.94**	**$7,424.73**	**$17,000.59**	**$15,786.52**
Balance on hand, including funds	*849.83*	*1,161.71*	–	*15,546.86*
GRAND TOTAL	**$13,748.77**	**$8,586.44**	**$17,000.59**	**$31,333.38**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Gosnold POPULATION 142	Holland POPULATION 141	Peru POPULATION 113	New Ashford POPULATION 85
REVENUE.	**$12,869.46**	**$12,162.00**	**$9,159.87**	**$3,196.12**
General	**12,193.95**	**11,687.59**	**8,957.88**	**2,958.36**
Taxes	*11,947.87*	*6,326.05*	*4,308.06*	*1,635.69*
Property, poll and income	11,867.42	6,081.54	4,102.50	1,615.56
Corporation, bank, etc.	80.45	244.51	205.56	20.13
Licenses and permits	*102.00*	–	–	–
Fines and forfeits	–	*100.00*	–	–
Grants and gifts	*144.08*	*5,261.54*	*4,649.82*	*1,322.67*
For expenses	144.08	5,140.54	4,649.82	1,322.67
For outlays	–	121.00	–	–
All other	–	–	–	–
Commercial	**675.51**	**474.41**	**201.99**	**237.76**
Special assessments	–	–	–	–
To meet expenses	–	–	–	–
To meet outlays	–	–	–	–
Privileges	–	–	–	–
Departmental	*73.67*	*296.06*	*165.35*	*237.76*
General government	–	1.75	1.00	–
Protection of persons and property	.75	2.05	–	–
Health and sanitation	–	–	–	–
Highways	–	–	73.53	–
Charities	–	50.00	–	–
Soldiers' benefits	–	144.00	–	–
Schools	–	–	–	189.14
Libraries	–	2.75	–	–
Recreation	–	–	–	–
Unclassified	72.92	95.51	90.82	48.62
Public service enterprises	*545.25*	–	–	–
Electric light	–	–	–	–
Water	220.00	–	–	–
All other	325.25	–	–	–
Cemeteries	–	*19.64*	–	–
Interest	*56.59*	*158.71*	*36.64*	–
On sinking funds	–	–	–	–
On trust and investment funds	–	68.74	–	–
All other	56.59	89.97	36.64	–
NON-REVENUE.	**$3,801.28**	**$2,004.35**	**$5,167.87**	**$1,466.89**
Offsets to outlays	–	–	**1,000.00**	–
Departmental	–	–	*1,000.00*	–
Public service enterprises	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	–	**1,000.00**	**3,300.00**	**1,047.91**
Loans, general purposes	–	–	–	–
Loans, public service enterprises	–	–	–	–
Loans, cemeteries	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*1,000.00*	*3,300.00*	*850.00*
Unpaid warrants or orders, current year	–	–	–	*197.91*
Premiums	–	–	–	–
Transfers	–	–	**29.90**	–
From sinking funds	–	–	–	–
All other	–	–	*29.90*	–
Refunds	–	**3.25**	–	–
Agency, trust, and investment	**3,801.28**	**1,001.10**	**837.97**	**418.98**
Taxes and licenses for State	*1,505.85*	*300.00*	*401.56*	*200.78*
Taxes for county	*2,295.43*	*177.22*	*436.41*	*218.20*
Reimbursements for grade crossings	–	–	–	–
Sinking and other permanent funds	–	*523.88*	–	–
All other	–	–	–	–
RECAPITULATION.				
Revenue and offsets to outlays	$12,869.46	$12,162.00	$10,159.87	$3,196.12
Premiums	–	–	–	–
Municipal indebtedness	–	1,000.00	3,300.00	1,047.91
Transfers and refunds	–	3.25	29.90	–
Agency, trust, and investment	3,801.28	1,001.10	837.97	418.98
Total receipts	**$16,670.74**	**$14,166.35**	**$14,327.74**	**$4,663.01**
Balance on hand, including funds	*5,287.89*	*1,751.56*	*112.65*	–
GRAND TOTAL	**$21,958.63**	**$15,917.91**	**$14,440.39**	**$4,663.01**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Gosnold Population 142	Holland Population 141	Peru Population 113	New Ashford Population 85
Maintenance	**$7,045.28**	**$10,560.55**	**$7,967.82**	**$3,282.38**
Departmental	*5,211.67*	*10,491.83*	*7,967.82*	*3,222.83*
General government	1,977.66	702.88	234.12	310.71
Protection of persons and property	241.20	1,017.92	5.00	21.50
Health and sanitation	107.50	207.91	60.75	79.25
Highways	457.34	2,922.61	3,977.43	1,248.59
Charities	–	90.62	46.00	–
Soldiers' benefits	–	96.00	–	–
Schools	2,250.99	5,015.67	3,558.26	1,516.36
Libraries	107.83	244.02	–	17.84
Recreation	–	9.20	–	–
Pensions	–	–	–	–
Unclassified	69.15	185.00	86.26	28.58
Public service enterprises	*1,650.98*	–	–	–
Electric light	–	–	–	–
Water	1,376.87	–	–	–
All other	274.11	–	–	–
Cemeteries	*182.63*	*68.72*	–	*59.55*
Administration of trust funds	–	–	–	–
Interest	**67.50**	**23.47**	**73.75**	**16.31**
Loans, general purposes	–	*23.47*	*73.75*	*16.31*
Loans, public service enterprises	*67.50*	–	–	–
Loans, cemeteries	–	–	–	–
Outlays	–	**260.00**	**2,005.37**	–
Departmental	–	*260.00*	*2,005.37*	–
General government	–	–	–	–
Protection of persons and property	–	260.00	–	–
Health and sanitation	–	–	–	–
Highways	–	–	2,005.37	–
Charities	–	–	–	–
Schools	–	–	–	–
Libraries	–	–	–	–
Recreation	–	–	–	–
Unclassified	–	–	–	–
Public service enterprises	–	–	–	–
Electric light	–	–	–	–
Water	–	–	–	–
All other	–	–	–	–
Cemeteries	–	–	–	–
Municipal indebtedness	**1,000.00**	**1,000.00**	**3,300.00**	**945.34**
From sinking funds	–	–	–	–
From revenue and other sources	*1,000.00*	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans (including revenue loans)	–	*1,000.00*	*3,300.00*	*500.00*
Warrants or orders, previous years	–	–	–	*445.34*
Transfers	–	–	**29.90**	–
To sinking funds from revenue	–	–	–	–
All other	–	–	*29.90*	–
Refunds	–	**3.25**	–	–
Agency, trust, and investment	**3,801.28**	**1,062.49**	**837.97**	**418.98**
Taxes and licenses for State	*1,505.85*	*300.00*	*401.56*	*200.78*
Taxes for county	*2,295.43*	*177.22*	*436.41*	*218.20*
Expenditures for grade crossings	–	–	–	–
Sinking and other permanent funds	–	*585.27*	–	–
All other	–	–	–	–

RECAPITULATION.

Maintenance and interest	$7,112.78	$10,584.02	$8,041.57	$3,298.69
Permanent debt (except from sinking funds)	1,000.00	–	–	–
Sinking fund requirements from revenue	–	–	–	–
Outlays	–	260.00	2,005.37	–
Permanent debt from sinking funds	–	–	–	–
Bonds refunded, current year	–	–	–	–
Temporary loans	–	1,000.00	3,300.00	945.34
Transfers (except to sinking funds) and refunds	–	3.25	29.90	–
Agency, trust, and investment	3,801.28	1,062.49	837.97	418.98
Total payments	**$11,914.06**	**$12,909.76**	**$14,214.81**	**$4,663.01**
Balance on hand, including funds	*10,044.57*	*3,008.15*	*225.58*	–
GRAND TOTAL	**$21,958.63**	**$15,917.91**	**$14,440.39**	**$4,663.01**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Mount Washington POPULATION 58
REVENUE.	**$4,524.36**
General	**4,191.30**
Taxes	*2,699.47*
Property, poll, and income	2,686.69
Corporation, bank, etc.	12.78
Licenses and permits	–
Fines and forfeits	–
Grants and gifts	*1,491.83*
For expenses	1,491.83
For outlays	–
All other	–
Commercial	**333.06**
Special assessments	–
To meet expenses	–
To meet outlays	–
Privileges	–
Departmental	*57.14*
General government	6.00
Protection of persons and property	5.00
Health and sanitation	–
Highways	–
Charities	–
Soldiers' benefits	–
Schools	–
Libraries	–
Recreation	–
Unclassified	46.14
Public service enterprises	–
Electric light	–
Water	–
All other	–
Cemeteries	–
Interest	*275.92*
On sinking funds	–
On trust and investment funds	251.99
All other	23.93
NON-REVENUE.	**$1,663.03**
Offsets to outlays	**1,000.00**
Departmental	*1,000.00*
Public service enterprises	–
Cemeteries	–
Municipal indebtedness	**35.00**
Loans, general purposes	–
Loans, public service enterprises	–
Loans, cemeteries	–
Bonds refunded, current year	–
Temporary loans (including revenue loans)	–
Unpaid warrants or orders, current year	*35.00*
Premiums	–
Transfers	–
From sinking funds	–
All other	–
Refunds	–
Agency, trust, and investment	**628.03**
Taxes and licenses for State	*300.72*
Taxes for county	*327.31*
Reimbursements for grade crossings	–
Sinking and other permanent funds	–
All other	–
RECAPITULATION.	
Revenue and offsets to outlays	$5,524.36
Premiums	–
Municipal indebtedness	35.00
Transfers and refunds	–
Agency, trust, and investment	628.03
Total receipts	**$6,187.39**
Balance on hand, including funds	*1,491.85*
GRAND TOTAL	**$7,679.24**

Graded According to Population of 1925 — Continued.

PAYMENTS.	Mount Washington Population 58
Maintenance	**$4,824.27**
Departmental	*4,809.27*
General government	668.66
Protection of persons and property	14.00
Health and sanitation	10.00
Highways	2,528.76
Charities	–
Soldiers' benefits	–
Schools	1,587.85
Libraries	–
Recreation	–
Pensions	–
Unclassified	–
Public service enterprises	–
Electric light	–
Water	–
All other	–
Cemeteries	*15.00*
Administration of trust funds	–
Interest	–
Loans, general purposes	–
Loans, public service enterprises	–
Loans, cemeteries	–
Outlays	**1,474.55**
Departmental	*1,474.55*
General government	–
Protection of persons and property	–
Health and sanitation	–
Highways	1,474.55
Charities	–
Schools	–
Libraries	–
Recreation	–
Unclassified	–
Public service enterprises	–
Electric light	–
Water	–
All other	–
Cemeteries	–
Municipal indebtedness	–
From sinking funds	–
From revenue and other sources	–
Bonds refunded, current year	–
Temporary loans (including revenue loans)	–
Warrants or orders, previous years	–
Transfers	–
To sinking funds from revenue	–
All other	–
Refunds	–
Agency, trust, and investment	**875.52**
Taxes and licenses for State	*300.72*
Taxes for county	*327.31*
Expenditures for grade crossings	–
Sinking and other permanent funds	*247.49*
All other	–

RECAPITULATION.

Maintenance and interest	$4,824.27
Permanent debt (except from sinking funds)	–
Sinking fund requirements from revenue	–
Outlays	1,474.55
Permanent debt from sinking funds	–
Bonds refunded, current year	–
Temporary loans	–
Transfers (except to sinking funds) and refunds	–
Agency, trust, and investment	875.52
Total payments	**$7,174.34**
Balance on hand, including funds	*504.90*
GRAND TOTAL	**$7,679.24**

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (237 TOWNS).	POPULATION 405,971
REVENUE.	**$18,043,299.38**
General	**15,778,448.15**
Taxes	*14,210,717.35*
Property, poll, and income	13,390,243.40
Corporation, bank, etc.	820,473.95
Licenses and permits	*30,188.79*
Fines and forfeits	*58,469.67*
Grants and gifts	*1,476,407.35*
For expenses	1,453,553.61
For outlays	22,853.74
All other	*2,664.99*
Commercial	**2,264,851.23**
Special assessments	*54,290.56*
To meet expenses	45,722.74
To meet outlays	8,567.82
Privileges	*14,567.26*
Departmental	*[1] 870,722.93*
General government	66,035.66
Protection of persons and property	48,025.89
Health and sanitation	20,235.42
Highways	62,253.22
Charities	199,138.62
Soldiers' benefits	65,344.58
Schools	176,675.28
Libraries	8,327.50
Recreation	6,008.33
Unclassified	[1] 218,678.43
Public service enterprises	*895,134.26*
Electric light	358,013.63
Water	532,077.59
All other	5,043.04
Cemeteries	*68,691.51*
Interest	*361,444.71*
On sinking funds	10,539.96
On trust and investment funds	156,660.99
All other	194,243.76
NON-REVENUE.	**$15,586,373.31**
Offsets to outlays	**1,212,461.20**
Departmental	*1,186,858.61*
Public service enterprises	*25,092.44*
Cemeteries	*510.15*
Municipal indebtedness	**11,802,385.81**
Loans, general purposes	*1,977,630.00*
Loans, public service enterprises	*287,748.00*
Loans, cemeteries	—
Bonds refunded, current year	—
Temporary loans (including revenue loans)	*9,513,828.94*
Unpaid warrants or orders, current year	*13,496.72*
Premiums	*9,682.15*
Transfers	**217,033.50**
From sinking funds	*41,500.00*
All other	*175,533.50*
Refunds	**75,818.35**
Agency, trust, and investment	**2,278,674.45**
Taxes and licenses for State	*857,564.66*
Taxes for county	*888,391.11*
Reimbursements for grade crossings	—
Sinking and other permanent funds	*509,742.35*
All other	*22,976.33*

RECAPITULATION.

Revenue and offsets to outlays	$19,255,760.58
Premiums	9,682.15
Municipal indebtedness	11,792,703.66
Transfers and refunds	292,851.85
Agency, trust, and investment	2,278,674.45
Total receipts	**$33,629,672.69**
Balance on hand, including funds	*2,888,302.25*
GRAND TOTAL	**$36,517,974.94**

[1] Includes $301.98 from administration of trust funds.

Graded According to Population of 1925 — Concluded.

AGGREGATE PAYMENTS (237 TOWNS).	Population 405,971
Maintenance	**$14,672,928.62**
Departmental	*13,924,520.57*
General government	1,040,434.30
Protection of persons and property	1,173,362.43
Health and sanitation	486,246.83
Highways	3,426,895.28
Charities	762,801.12
Soldiers' benefits	95,385.12
Schools	6,323,582.44
Libraries	251,710.54
Recreation	110,658.71
Pensions	3,571.63
Unclassified	249,872.17
Public service enterprises	*610,596.57*
Electric light	252,128.03
Water	352,057.44
All other	6,411.10
Cemeteries	*136,382.28*
Administration of trust funds	*1,429.20*
Interest	**560,257.56**
Loans, general purposes	*469,992.57*
Loans, public service enterprises	*90,249.24*
Loans, cemeteries	*15.75*
Outlays	**5,071,069.01**
Departmental	*4,555,209.77*
General government	78,853.24
Protection of persons and property	245,782.65
Health and sanitation	410,570.47
Highways	2,398,365.07
Charities	1,756.09
Schools	1,349,461.65
Libraries	5,506.99
Recreation	25,833.83
Unclassified	39,079.78
Public service enterprises	*492,944.03*
Electric light	82,048.94
Water	410,178.69
All other	716.40
Cemeteries	*22,915.21*
Municipal indebtedness	**10,522,675.95**
From sinking funds	*41,500.00*
From revenue and other sources	[1] *984,507.32*
Bonds refunded, current year	–
Temporary loans (including revenue loans)	*9,475,194.04*
Warrants or orders, previous years	*21,474.59*
Transfers	**217,033.50**
To sinking funds from revenue	*4,484.20*
All other	*212,549.30*
Refunds	**75,818.35**
Agency, trust, and investment	**2,253,052.79**
Taxes and licenses for State	*857,564.66*
Taxes for county	*888,391.11*
Expenditures for grade crossings	–
Sinking and other permanent funds	*484,091.71*
All other	*23,005.31*

RECAPITULATION.

Maintenance and interest	$15,233,186.18
Permanent debt (except from sinking funds)	[1] 984,507.32
Sinking fund requirements from revenue	4,484.20
Outlays	5,071,069.01
Permanent debt from sinking funds	41,500.00
Bonds refunded, current year	–
Temporary loans	9,496,668.63
Transfers (except to sinking funds) and refunds	288,367.65
Agency, trust, and investment	2,253,052.79
Total payments	**$33,372,835.78**
Balance on hand, including funds	*3,145,139.16*
GRAND TOTAL	**$36,517,974.94**

[1] Includes $4,695.50 paid from offsets to outlays; $960 paid to the county for debt incurred for bridge purposes; $500 paid from balance of proceeds of sale of electric light plant.

DIVISION B

INDEBTEDNESS

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1924.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	TEMPORARY LOANS		Warrants or Orders
					Revenue	Other	
Tewksbury	$98,000.00	$53,000.00	–	–	$45,000.00	–	–
Foxborough	89,500.00	49,500.00	–	–	40,000.00	–	–
Auburn	79,000.00	39,000.00	–	–	40,000.00	–	–
Billerica	273,000.00	90,500.00	–	$182,500.00	–	–	–
Somerset	80,000.00	60,000.00	–	–	20,000.00	–	–
Blackstone	115,000.00	35,000.00	–	–	80,000.00	–	–
Falmouth	300,000.00	140,000.00	–	160,000.00	–	–	–
Dudley	108,000.00	52,000.00	–	56,000.00	–	–	–
Templeton	138,316.66	99,000.00	–	9,316.66	30,000.00	–	–
Westport	169,050.00	119,050.00	–	–	50,000.00	–	–
Seekonk	61,000.00	36,000.00	–	–	25,000.00	–	–
Acushnet	108,048.00	48,048.00	–	–	60,000.00	–	–
Leicester	61,300.00	31,300.00	–	–	30,000.00	–	–
Dalton	12,000.00	12,000.00	–	–	–	–	–
Lee	87,000.00	57,000.00	–	–	30,000.00	–	–
Oxford	173,505.00	103,505.00	–	–	70,000.00	–	–
Williamstown	180,140.33	180,000.00	–	–	–	–	$140.33
Warren	111,400.00	101,400.00	–	–	10,000.00	–	–
Rockport	135,000.00	109,000.00	–	11,000.00	15,000.00	–	–
Medfield	41,000.00	30,000.00	–	11,000.00	–	–	–
Provincetown	28,800.00	5,800.00	–	23,000.00	–	–	–
Westford	69,800.00	69,800.00	–	–	–	–	–
East Bridgewater	144,800.00	26,000.00	–	73,800.00	45,000.00	–	–
Wilmington	100,500.00	20,500.00	–	–	80,000.00	–	–
Holden	123,800.00	52,200.00	–	31,600.00	10,000.00	$30,000.00	–
Longmeadow	349,850.00	292,350.00	–	12,500.00	45,000.00	–	–
Barre	40,000.00	–	–	–	40,000.00	–	–
Holbrook	93,900.00	19,900.00	–	24,000.00	50,000.00	–	–
Swansea	61,000.00	61,000.00	–	–	–	–	–
Wrentham	29,869.49	–	–	29,600.00	–	–	269.49
Dighton	20,000.00	20,000.00	–	–	–	–	–
Hopedale	–	–	–	–	–	–	–
Nantucket	2,000.00	2,000.00	–	–	–	–	–
Medway	105,419.76	19,119.76	–	64,600.00	21,700.00	–	–
East Longmeadow	110,900.00	59,500.00	–	31,400.00	20,000.00	–	–
West Bridgewater	90,940.00	14,000.00	–	66,940.00	10,000.00	–	–
Sharon	138,000.00	88,000.00	–	20,000.00	30,000.00	–	–
Hardwick	28,000.00	28,000.00	–	–	–	–	–
North Brookfield	20,000.00	2,000.00	–	4,000.00	14,000.00	–	–
Ayer	58,898.32	15,000.00	–	32,000.00	10,000.00	–	1,898.32
Bourne	127,250.00	127,250.00	–	–	–	–	–
Deerfield	207,000.00	192,000.00	–	–	15,000.00	–	–
Cohasset	36,000.00	36,000.00	–	–	–	–	–
Weston	120,000.00	14,000.00	–	91,000.00	15,000.00	–	–
Belchertown	58,000.00	58,000.00	–	–	–	–	–
Lenox	21,500.00	21,500.00	–	–	–	–	–
Hadley	85,500.00	55,500.00	–	–	30,000.00	–	–
Bellingham	34,000.00	24,000.00	–	–	10,000.00	–	–
Wilbraham	66,000.00	51,000.00	–	–	15,000.00	–	–
Holliston	101,000.00	46,000.00	–	–	55,000.00	–	–
Pepperell	65,500.00	–	–	65,500.00	–	–	–
Norton	151,500.00	14,000.00	–	137,500.00	–	–	–
Hanover	65,000.00	25,000.00	–	–	40,000.00	–	–
Scituate	140,900.00	115,900.00	–	–	25,000.00	–	–
Hatfield	138,000.00	18,000.00	–	50,000.00	70,000.00	–	–
Lancaster	5,000.00	5,000.00	–	–	–	–	–
Hull	566,250.00	416,250.00	–	–	150,000.00	–	–
Hopkinton	82,000.00	25,000.00	–	7,000.00	50,000.00	–	–
Kingston	62,000.00	30,000.00	–	32,000.00	–	–	–
Ashland	55,500.00	8,000.00	–	37,500.00	10,000.00	–	–
Manchester	221,000.00	209,000.00	–	12,000.00	–	–	–
Groveland	90,900.00	17,900.00	–	53,000.00	20,000.00	–	–
Groton	11,000.00	11,000.00	–	–	–	–	–
Shirley	46,400.00	46,400.00	–	–	–	–	–
Acton	57,930.00	37,930.00	–	–	20,000.00	–	–
Millville	47,500.00	40,500.00	–	–	7,000.00	–	–
Douglas	50,500.00	28,000.00	–	22,500.00	–	–	–
Avon	16,500.00	1,000.00	–	500.00	15,000.00	–	–

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1924* — Continued.

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	TEMPORARY LOANS		Warrants or Orders
					Revenue	Other	
Merrimac	$46,450.00	$15,000.00	–	$31,450.00	–	–	–
Rehoboth	36,000.00	16,000.00	–	–	$20,000.00	–	–
Charlton	94,000.00	38,600.00	–	–	55,400.00	–	–
Wayland	99,000.00	6,000.00	–	3,000.00	90,000.00	–	–
Rutland	62,600.00	15,000.00	–	21,000.00	26,600.00	–	–
Sutton	1,800.00	1,800.00	–	–	–	–	–
Hanson	86,000.00	36,000.00	–	20,000.00	30,000.00	–	–
Ashburnham	46,419.90	9,200.00	–	17,570.00	19,649.90	–	–
Raynham	1,999.00	1,999.00	–	–	–	–	–
Harwich	–	–	–	–	–	–	–
Southborough	1,000.00	1,000.00	–	–	–	–	–
Hamilton	58,000.00	30,000.00	–	–	20,000.00	$8,000.00	–
Williamsburg	88,500.00	9,500.00	–	54,000.00	25,000.00	–	–
Upton	238.65	–	–	–	–	–	$238.65
Northborough	63,600.00	53,600.00	–	–	10,000.00	–	–
West Boylston	23,500.00	23,500.00	–	–	–	–	–
Townsend	23,145.61	10,530.00	–	–	10,000.00	–	2,615.61
Georgetown	27,000.00	17,000.00	–	10,000.00	–	–	–
Westminster	18,500.00	3,500.00	–	–	15,000.00	–	–
Lunenburg	47,000.00	47,000.00	–	–	–	–	–
Sturbridge	10,000.00	–	–	–	10,000.00	–	–
Cheshire	47,012.00	47,000.00	–	–	–	–	12.00
Stockbridge	126,500.00	73,500.00	–	23,000.00	10,000.00	[1] 20,000.00	–
Northfield	16,500.00	16,500.00	–	–	–	–	–
Salisbury	56,500.00	31,500.00	–	–	25,000.00	–	–
Millis	100,340.00	75,200.00	–	25,140.00	–	–	–
Marshfield	52,950.00	47,950.00	–	–	5,000.00	–	–
Dennis	5,000.00	–	–	–	5,000.00	–	–
Chatham	114,500.00	114,500.00	–	–	–	–	–
Westwood	5,000.00	5,000.00	–	–	–	–	–
North Reading	51,750.00	11,750.00	–	–	40,000.00	–	–
Duxbury	73,000.00	33,000.00	–	–	40,000.00	–	–
Middleton	32,335.00	7,800.00	–	1,000.00	23,500.00	–	35.00
Freetown	17,760.39	5,000.00	–	–	12,760.39	–	–
Nahant	–	–	–	–	–	–	–
Sheffield	9,000.00	9,000.00	–	–	–	–	–
Colrain	–	–	–	–	–	–	–
Mattapoisett	76,764.31	14,904.31	–	61,860.00	–	–	–
Buckland	37,000.00	37,000.00	–	–	–	–	–
Huntington	19,500.00	9,500.00	–	–	10,000.00	–	–
Shelburne	–	–	–	–	–	–	–
Yarmouth	49,796.74	33,000.00	–	–	13,000.00	–	3,796.74
Sterling	8,950.00	1,800.00	–	7,150.00	–	–	–
Bedford	56,800.00	–	–	56,800.00	–	–	–
Chester	71,422.50	46,400.00	–	–	25,000.00	–	22.50
Plainville	29,453.75	2,000.00	–	18,200.00	8,200.00	–	1,053.75
Pembroke	30,015.00	25,000.00	–	–	5,000.00	–	15.00
Sandwich	50,475.00	17,000.00	–	–	24,000.00	[2] 9,475.00	–
Norwell	76,000.00	46,000.00	–	–	30,000.00	–	–
Lakeville	–	–	–	–	–	–	–
Newbury	61,949.93	44,949.93	–	–	17,000.00	–	–
Burlington	55,000.00	45,000.00	–	–	10,000.00	–	–
Tisbury	103,955.00	7,955.00	–	96,000.00	–	–	–
Littleton	87,400.00	37,500.00	–	46,900.00	3,000.00	–	–
Rowley	13,900.00	7,500.00	–	6,400.00	–	–	–
Essex	21,000.00	19,000.00	–	–	2,000.00	–	–
Brookfield	20,000.00	12,000.00	–	5,000.00	3,000.00	–	–
Russell	169,000.00	113,100.00	–	55,900.00	–	–	–
Sudbury	40,750.00	19,000.00	–	–	21,750.00	–	–
West Newbury	32,000.00	15,000.00	–	–	17,000.00	–	–
Erving	31,000.00	31,000.00	–	–	–	–	–
Lynnfield	20,000.00	20,000.00	–	–	–	–	–
Oak Bluffs	16,000.00	16,000.00	–	–	–	–	–
West Brookfield	46,000.00	14,500.00	–	26,500.00	5,000.00	–	–

[1] In anticipation of highway reimbursements from State.
[2] In anticipation of highway reimbursements from State and county.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1924* — Continued.

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	TEMPORARY LOANS		Warrants or Orders
					Revenue	Other	
Carver	$11,000.00	$1,000.00	–	–	$10,000.00	–	–
Lincoln	64,500.00	3,000.00	–	$61,500.00	–	–	–
Sunderland	55,250.00	55,250.00	–	–	–	–	–
Marion	96,348.00	12,500.00	–	83,848.00	–	–	–
Southwick	52,100.00	700.00	–	28,400.00	23,000.00	–	–
Edgartown	94,799.90	94,799.90	–	–	–	–	–
Whately	24,000.00	24,000.00	–	–	–	–	–
Clarksburg	16,200.00	16,200.00	–	–	–	–	–
Norfolk	25,000.00	–	–	–	25,000.00	–	–
West Stockbridge	–	–	–	–	–	–	–
Stow	2,000.00	2,000.00	–	–	–	–	–
Lanesborough	3,880.00	3,880.00	–	–	–	–	–
Wenham	46,500.00	46,500.00	–	–	–	–	–
Berkley	2,000.00	–	–	–	2,000.00	–	–
Tyngsborough	20,600.00	1,600.00	–	–	19,000.00	–	–
Rochester	–	–	–	–	–	–	–
Orleans	–	–	–	–	–	–	–
Berlin	13,000.00	–	–	–	5,000.00 [1]	$8,000.00	–
Hubbardston	13,000.00	3,000.00	–	–	10,000.00	–	–
Dover	42,000.00	42,000.00	–	–	–	–	–
Hinsdale	–	–	–	–	–	–	–
Mendon	6,000.00	–	–	–	6,000.00	–	–
Harvard	6,000.00	6,000.00	–	–	–	–	–
New Marlborough	10,000.00	–	–	–	10,000.00	–	–
Boylston	7,500.00	5,000.00	$500.00	2,000.00	–	–	–
Conway	9,000.00	–	–	–	9,000.00	–	–
East Brookfield	–	–	–	–	–	–	–
Sherborn	18,500.00	3,500.00	–	–	15,000.00	–	–
Ashfield	7,000.00	–	–	–	7,000.00	–	–
Gill	2,000.00	–	–	–	2,000.00	–	–
Southampton	3,220.00	3,220.00	–	–	–	–	–
Topsfield	20,000.00	20,000.00	–	–	–	–	–
Ashby	26,300.00	21,300.00	–	–	5,000.00	–	–
Bernardston	6,215.50	3,000.00	–	–	3,000.00	–	$215.50
Brimfield	5,000.00	–	–	–	5,000.00	–	–
Royalston	6,000.00	–	–	–	6,000.00	–	–
Charlemont	–	–	–	–	–	–	–
Granby	5,000.00	–	–	–	5,000.00	–	–
Bolton	8,600.00	1,600.00	–	–	7,000.00	–	–
Wellfleet	2,000.00	2,000.00	–	–	–	–	–
Becket	270.30	–	–	–	–	–	270.30
Brewster	24,000.00	24,000.00	–	–	–	–	–
Princeton	23,700.00	7,200.00	–	11,500.00	5,000.00	–	–
Enfield	–	–	–	–	–	–	–
Petersham	–	–	–	–	–	–	–
Leverett	–	–	–	–	–	–	–
Dana	23,125.00	–	–	13,125.00	10,000.00	–	–
Hampden	7,000.00	1,000.00	–	–	6,000.00	–	–
Richmond	6,000.00	6,000.00	–	–	–	–	–
Halifax	10,500.00	500.00	–	–	10,000.00	–	–
Granville	8,500.00	4,500.00	–	–	4,000.00	–	–
Paxton	1,600.00	1,600.00	–	–	–	–	–
Boxford	5,000.00	5,000.00	–	–	–	–	–
Oakham	–	–	–	–	–	–	–
New Salem	–	–	–	–	–	–	–
Pelham	8,100.00	3,600.00	–	–	4,500.00	–	–
Plympton	22,000.00	8,000.00	–	–	14,000.00	–	–
Carlisle	5,380.92	–	–	–	5,000.00	–	380.92
Hancock	200.00	–	200.00	–	–	–	–
Cummington	2,085.00	1,000.00	–	–	1,000.00	–	85.00
Truro	–	–	–	–	–	–	–
Eastham	9,375.00	425.00	–	–	7,000.00	[2] 1,950.00	–
Sandisfield	4,000.00	–	–	–	4,000.00	–	–
Egremont	–	–	–	–	–	–	–

[1] In anticipation of highway reimbursements from State and county.
[2] In anticipation of highway reimbursements from State.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1924* — Concluded.

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	TEMPORARY LOANS		Warrants or Orders
					Revenue	Other	
Greenwich	–	–	–	–	–	–	–
Chesterfield	–	–	–	–	–	–	–
Blandford	$19,900.00	$14,900.00	–	–	$5,000.00	–	–
Wales	5,000.00	–	–	–	5,000.00	–	–
Worthington	3,000.00	–	–	–	3,000.00	–	–
New Braintree	2,300.00	–	–	–	2,300.00	–	–
Savoy	6,100.00	2,600.00	–	–	3,500.00	–	–
Wendell	–	–	–	–	–	–	–
Otis	–	–	–	–	–	–	–
Windsor	–	–	–	–	–	–	–
Phillipston	5,000.00	–	–	–	5,000.00	–	–
Warwick	1,000.00	1,000.00	–	–	–	–	–
Florida	–	–	–	–	–	–	–
Hawley	2,000.00	–	–	–	2,000.00	–	–
Monterey	1,800.00	1,800.00	–	–	–	–	–
Dunstable	5,750.00	–	–	$5,750.00	–	–	–
Westhampton	–	–	–	–	–	–	–
Boxborough	9,450.00	–	$150.00	–	9,300.00	–	–
West Tisbury	–	–	–	–	–	–	–
Heath	3,126.75	–	–	–	3,000.00	–	$126.75
Mashpee	17,800.00	800.00	–	–	17,000.00	–	–
Rowe	2,000.00	–	–	–	2,000.00	–	–
Plainfield	955.42	–	–	–	–	–	955.42
Tyringham	3,000.00	–	–	–	3,000.00	–	–
Leyden	170.00	170.00	–	–	–	–	–
Goshen	11,750.00	7,750.00	–	–	4,000.00	–	–
Chilmark	3,600.00	3,600.00	–	–	–	–	–
Washington	–	–	–	–	–	–	–
Prescott	1,200.00	–	–	–	1,200.00	–	–
Middlefield	5,000.00	5,000.00	–	–	–	–	–
Alford	1,058.00	–	–	–	1,000.00	–	58.00
Shutesbury	–	–	–	–	–	–	–
Montgomery	400.00	400.00	–	–	–	–	–
Gay Head	500.00	–	–	–	500.00	–	–
Tolland	1,239.60	–	–	–	–	–	1,239.60
Monroe	–	–	–	–	–	–	–
Gosnold	1,000.00	–	–	1,000.00	–	–	–
Holland	–	–	–	–	–	–	–
Peru	1,000.00	–	–	–	1,000.00	–	–
New Ashford	797.91	–	–	–	600.00	–	197.91
Mount Washington	35.00	–	–	–	–	–	35.00
237 Towns	**$10,540,682.64**	**$5,835,535.90**	**$850.00**	**$2,145,749.66**	**$2,467,460.29**	**$77,425.00**	**$13,661.79**

TABLE III. — *Relation of Indebtedness to Valuation — 1924.*

NOTE. — The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1924, together with the supplemental assessment of December, 1924, exclusive of the non-resident bank stock, as reported to the Tax Commissioner.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans, such as those found in Stockbridge, Sandwich, Berlin, and Eastham (see foot-notes on Table II), and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

There are 65 towns which showed no funded or fixed debt.

	Towns. (Population under 5,000)	Population of 1925	Percentage of Net Debt of Valuation	Valuation of 1924	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1	Norton	2,769	6.3	$2,418,775	$151,500.00	–	$151,500.00
2	Russell	1,398	5.7	2,950,888	169,000.00	–	169,000.00
3	Sunderland	1,290	4.7	1,185,581	55,250.00	–	55,250.00
4	Littleton	1,411	4.6	1,831,095	84,400.00	–	84,400.00
5	Longmeadow	3,333	4.4	6,944,587	304,850.00	–	304,850.00
6	Holden	3,436	4.2	2,735,469	113,800.00	–	113,800.00
7	Deerfield	2,968	4.1	4,716,836	192,000.00	–	192,000.00
8	Belchertown	2,905	4.1	1,427,670	58,000.00	–	58,000.00
9	Cheshire	1,842	4.0	1,188,487	47,000.00	–	47,000.00
10	Oxford	4,026	3.9	2,623,233	103,505.00	–	103,505.00
11	Groveland	2,485	3.9	1,809,900	70,900.00	–	70,900.00
12	Millis	1,791	3.9	2,409,581	100,340.00	$6,561.05	93,778.95
13	Chester	1,514	3.9	1,202,655	46,400.00	–	46,400.00
14	Templeton	4,368	3.8	2,869,761	108,316.66	–	108,316.66
15	East Longmeadow	3,134	3.7	2,484,525	90,900.00	–	90,900.00
16	West Brookfield	1,314	3.2	1,267,119	41,000.00	–	41,000.00
17	Mattapoisett	1,556	3.2	2,380,810	76,764.31	–	76,764.31
18	Edgartown	1,235	3.2	2,961,456	94,799.90	–	94,799.90
19	West Bridgewater	3,121	3.1	2,578,762	80,940.00	–	80,940.00
20	Douglas	2,363	3.1	1,612,117	50,500.00	–	50,500.00
21	Rutland	2,236	3.1	1,172,857	36,000.00	–	36,000.00
22	Medway	3,144	3.1	2,731,635	83,719.76	–	83,719.76
23	Norwell	1,466	3.0	1,520,120	46,000.00	–	46,000.00
24	Chatham	1,741	3.0	3,825,840	114,500.00	–	114,500.00
25	Dudley	4,594	3.0	3,620,115	108,000.00	–	108,000.00
26	Millville	2,366	2.9	1,412,175	40,500.00	–	40,500.00
27	Williamstown	4,006	2.8	6,415,627	180,000.00	–	180,000.00
28	Hanson	2,166	2.7	2,102,329	56,000.00	–	56,000.00
29	Northborough	1,968	2.6	2,068,259	53,600.00	–	53,600.00
30	Marion	1,271	2.6	3,774,979	96,348.00	–	96,348.00
31	Warren	3,950	2.5	4,019,855	101,400.00	–	101,400.00
32	Burlington	1,431	2.5	1,798,205	45,000.00	–	45,000.00
33	Hull	2,652	2.5	16,678,870	416,250.00	–	416,250.00
34	Merrimac	2,349	2.5	1,878,300	46,450.00	–	46,450.00
35	Billerica	4,913	2.5	7,800,401	273,000.00	81,201.87	191,798.13
36	Williamsburg	1,993	2.5	1,292,016	63,500.00	31,732.24	31,767.76
37	East Bridgewater	3,538	2.4	4,105,313	99,800.00	–	99,800.00
38	Clarksburg	1,222	2.4	669,444	16,200.00	–	16,200.00
39	Rockport	3,949	2.4	4,980,920	120,000.00	–	120,000.00
40	Falmouth	4,694	2.4	12,531,172	300,000.00	–	300,000.00
41	Westport	4,207	2.4	5,028,850	119,050.00	–	119,050.00
42	Lunenburg	1,875	2.4	1,996,312	47,000.00	–	47,000.00
43	Tisbury	1,431	2.3	4,435,856	103,955.00	–	103,955.00
44	Kingston	2,524	2.3	2,663,605	62,000.00	–	62,000.00
45	Swansea	3,250	2.3	2,653,997	61,000.00	–	61,000.00
46	Shirley	2,394	2.3	2,022,548	46,400.00	–	46,400.00
47	Charlton	2,295	2.3	1,712,330	38,600.00	–	38,600.00
48	Sharon	3,119	2.3	4,795,571	108,000.00	–	108,000.00
49	Bedford	1,514	2.2	2,561,487	56,800.00	–	56,800.00
50	Pepperell	2,779	2.2	2,962,181	65,500.00	–	65,500.00
51	Goshen	251	2.2	353,162	7,750.00	–	7,750.00
52	Newbury	1,432	2.2	2,053,053	44,949.93	–	44,949.93
53	Whately	1,229	2.2	1,098,820	24,000.00	–	24,000.00
54	Ashby	907	2.2	975,297	21,300.00	–	21,300.00
55	Wilbraham	2,833	2.0	2,514,610	51,000.00	–	51,000.00
56	Ashland	2,521	2.0	2,252,605	45,500.00	–	45,500.00
57	Dana	657	2.0	666,245	13,125.00	–	13,125.00
58	Hadley	2,888	1.9	2,996,621	55,500.00	–	55,500.00
59	Brewster	774	1.8	1,308,750	24,000.00	–	24,000.00
60	Manchester	2,499	1.8	12,062,891	221,000.00	–	221,000.00
61	Stockbridge	1,830	1.8	5,393,892	96,500.00	–	96,500.00
62	Somerset	4,818	1.8	3,356,980	60,000.00	–	60,000.00
63	Medfield	3,867	1.7	2,350,644	41,000.00	–	41,000.00
64	Westford	3,571	1.7	4,011,913	69,800.00	–	69,800.00
65	Middlefield	223	1.7	288,523	5,000.00	–	5,000.00
66	Bourne	3,015	1.7	7,442,497	127,250.00	–	127,250.00
67	Ashburnham	2,159	1.7	1,567,503	26,770.00	–	26,770.00
68	Southwick	1,267	1.7	1,733,370	29,100.00	–	29,100.00

TABLE III. — *Relation of Indebtedness to Valuation — 1924* — Continued.

Towns. (Population under 5,000)	Population of 1925	Percentage of Net Debt of Valuation	Valuation of 1924	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
69 Tewksbury	4,985	1.7	$3,184,362	$53,000.00	–	$53,000.00
70 Holbrook	3,273	1.6	2,686,840	43,900.00	–	43,900.00
71 Wenham	1,145	1.6	2,880,024	46,500.00	–	46,500.00
72 Holliston	2,812	1.6	2,946,142	46,000.00	–	46,000.00
73 Lee	4,058	1.5	3,719,097	57,000.00	–	57,000.00
74 Plainville	1,512	1.5	1,324,621	20,200.00	–	20,200.00
75 Weston	2,906	1.5	6,961,334	105,000.00	–	105,000.00
76 Blandford	437	1.5	1,008,359	14,900.00	–	14,900.00
77 Blackstone	4,802	1.5	2,390,623	35,000.00	–	35,000.00
78 Brookfield	1,401	1.5	1,162,286	17,000.00	–	17,000.00
79 Georgetown	1,888	1.5	1,852,351	27,000.00	–	27,000.00
80 West Boylston	1,916	1.4	1,637,492	23,500.00	–	23,500.00
81 Acton	2,387	1.4	2,679,275	37,930.00	–	37,930.00
82 Ayer	3,032	1.4	3,363,950	47,000.00	–	47,000.00
83 Princeton	773	1.4	1,345,396	18,700.00	–	18,700.00
84 Erving	1,334	1.4	2,067,702	31,000.00	$2,348.11	28,651.89
85 Dover	1,044	1.3	3,128,631	42,000.00	–	42,000.00
86 West Newbury	1,337	1.3	1,131,059	15,000.00	–	15,000.00
87 Acushnet	4,135	1.3	3,631,305	48,048.00	–	48,048.00
88 Foxborough	4,934	1.3	3,742,292	49,500.00	–	49,500.00
89 Plympton	511	1.3	609,981	8,000.00	–	8,000.00
90 Essex	1,403	1.3	1,468,791	19,000.00	–	19,000.00
91 Yarmouth	1,532	1.3	2,570,875	33,000.00	–	33,000.00
92 Dunstable	338	1.3	450,208	5,750.00	–	5,750.00
93 Wrentham	3,214	1.2	2,512,694	29,600.00	–	29,600.00
94 Scituate	2,713	1.1	10,081,792	115,900.00	–	115,900.00
95 Bellingham	2,877	1.1	2,116,277	24,000.00	–	24,000.00
96 Salisbury	1,820	1.1	2,801,863	31,500.00	–	31,500.00
97 Sudbury	1,394	1.1	1,737,845	19,000.00	–	19,000.00
98 Rowley	1,408	1.1	1,274,692	13,900.00	–	13,900.00
99 Auburn	4,927	1.1	3,636,580	39,000.00	–	39,000.00
100 Pembroke	1,480	1.0	2,401,110	25,000.00	–	25,000.00
101 Hanover	2,755	1.0	2,456,918	25,000.00	–	25,000.00
102 Seekonk	4,191	1.0	3,597,358	36,000.00	–	36,000.00
103 Buckland	1,555	1.0	2,439,371	37,000.00	12,720.80	24,279.20
104 Marshfield	1,777	1.0	4,830,765	47,950.00	–	47,950.00
105 Hatfield	2,702	1.0	2,859,730	68,000.00	40,548.90	27,451.10
106 Lincoln	1,306	1.0	2,268,075	64,500.00	[1] 42,835.84	21,664.16
107 Richmond	619	0.9	633,796	6,000.00	–	6,000.00
108 Savoy	399	0.9	275,515	2,600.00	–	2,600.00
109 Boylston	970	0.9	798,869	7,500.00	–	7,500.00
110 Leicester	4,110	0.9	3,450,372	31,300.00	–	31,300.00
111 Northfield	1,821	0.9	1,856,928	16,500.00	–	16,500.00
112 Sandwich	1,479	0.9	1,942,400	17,000.00	–	17,000.00
113 Rehoboth	2,332	0.9	1,842,087	16,000.00	–	16,000.00
114 Huntington	1,543	0.9	1,107,865	9,500.00	–	9,500.00
115 Hardwick	3,046	0.8	3,419,144	28,000.00	–	28,000.00
116 Hopkinton	2,580	0.8	2,264,252	32,000.00	14,100.69	17,899.31
117 Lynnfield	1,331	0.8	2,571,077	20,000.00	–	20,000.00
118 Sheffield	1,614	0.8	1,182,982	9,000.00	–	9,000.00
119 Provincetown	3,787	0.8	3,824,309	28,800.00	–	28,800.00
120 Hamilton	2,018	0.8	5,049,120	38,000.00	–	38,000.00
121 Chilmark	240	0.7	487,846	3,600.00	–	3,600.00
122 Topsfield	915	0.7	2,739,713	20,000.00	–	20,000.00
123 Wilmington	3,515	0.7	2,964,303	20,500.00	–	20,500.00
124 Granville	609	0.7	669,652	4,500.00	–	4,500.00
125 Duxbury	1,688	0.7	5,036,332	33,000.00	–	33,000.00
126 North Reading	1,689	0.6	1,889,727	11,750.00	–	11,750.00
127 Middleton	1,667	0.6	1,478,267	8,800.00	–	8,800.00
128 Pelham	519	0.6	622,931	3,600.00	–	3,600.00
129 Sterling	1,516	0.6	1,578,575	8,950.00	–	8,950.00
130 Dighton	3,208	0.6	3,592,723	20,000.00	–	20,000.00
131 Townsend	1,895	0.5	2,030,011	10,530.00	–	10,530.00
132 Boxford	581	0.5	1,056,126	5,000.00	–	5,000.00
133 Oak Bluffs	1,314	0.4	3,564,099	16,000.00	–	16,000.00
134 Bernardston	844	0.4	689,271	3,000.00	–	3,000.00
135 Cohasset	2,913	0.4	9,131,001	36,000.00	–	36,000.00
136 Southampton	916	0.4	835,611	3,220.00	–	3,220.00
137 Lanesborough	1,181	0.4	1,069,663	3,880.00	–	3,880.00
138 Monterey	348	0.3	564,587	1,800.00	–	1,800.00
139 Freetown	1,663	0.3	1,616,725	5,000.00	–	5,000.00
140 Lenox	2,895	0.3	7,055,280	21,500.00	–	21,500.00
141 Hubbardston	1,067	0.3	1,001,100	3,000.00	–	3,000.00
142 Groton	2,428	0.3	3,705,487	11,000.00	–	11,000.00
143 Harvard	996	0.3	2,117,087	6,000.00	–	6,000.00
144 Westminster	1,884	0.3	1,288,679	3,500.00	–	3,500.00
145 North Brookfield	3,046	0.2	2,532,023	6,000.00	–	6,000.00
146 Cummington	508	0.2	426,095	1,000.00	–	1,000.00
147 Dalton	4,092	0.2	5,325,498	12,000.00	–	12,000.00
148 Paxton	591	0.2	733,024	1,600.00	–	1,600.00
149 Montgomery	191	0.2	197,284	400.00	–	400.00
150 Warwick	364	0.2	494,080	1,000.00	–	1,000.00

[1] Includes $3,000 investment fund held by Sinking Fund Commissioners to retire schoolhouse bonds.

TABLE III. — *Relation of Indebtedness to Valuation — 1924* — Concluded.

	Towns. (Population under 5,000)	Population of 1925	Percentage of Net Debt of Valuation	Valuation of 1924	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
151	Wayland	2,255	0.2	$4,549,597	$9,000.00	–	$9,000.00
152	Wellfleet	786	0.2	1,033,692	2,000.00	–	2,000.00
153	Hampden	632	0.2	524,785	1,000.00	–	1,000.00
154	Sherborn	929	0.2	2,040,982	3,500.00	–	3,500.00
155	Bolton	801	0.2	965,776	1,600.00	–	1,600.00
156	Lancaster	2,678	0.2	3,255,403	5,000.00	–	5,000.00
157	Westwood	1,706	0.1	3,436,695	5,000.00	–	5,000.00
158	Tyngsborough	1,107	0.1	1,192,802	1,600.00	–	1,600.00
159	Mashpee	298	0.1	623,219	800.00	–	800.00
160	Raynham	2,128	0.1	1,579,488	1,999.00	–	1,999.00
161	Stow	1,185	0.1	1,603,534	2,000.00	–	2,000.00
162	Avon	2,360	0.1	1,668,443	1,500.00	–	1,500.00
163	Sutton	2,174	0.1	2,107,504	1,800.00	–	1,800.00
164	Gosnold	142	0.1	1,280,675	1,000.00	–	1,000.00
165	Leyden	270	0.1	293,061	170.00	–	170.00
166	Eastham	494	0.1	796,146	425.00	–	425.00
167	Boxborough	333	[1]–	343,770	150.00	–	150.00
168	Halifax	614	[1]–	1,177,028	500.00	–	500.00
169	Hancock	510	[1]–	478,150	200.00	–	200.00
170	Carver	1,306	[1]–	2,557,610	1,000.00	–	1,000.00
171	Southborough	2,053	[1]–	3,076,142	1,000.00	–	1,000.00
172	Nantucket	3,152	[1]–	7,569,105	2,000.00	–	2,000.00
	Totals	**354,896**	–	**$459,081,041**	**$8,020,135.56**	**$232,049.50**	**$7,788,086.06**

[1] Less than one-tenth of one per cent.

TABLE IV. — *Debt Transactions for 1924 Classified by Character of Obligation.*

NOTE. — The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of Metropolitan assessments, or payments to counties on account of debt incurred for bridge purposes. For this reason the amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 142 to 263, under the section "Municipal Indebtedness."

TOWNS. (Population under 5,000)	INCURRED					CANCELLED				
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Tewksbury	$32,000.00	–	$85,000.00	–	–	$5,000.00	–	$70,000.00	–	–
Foxborough	42,000.00	–	120,000.00	–	–	4,000.00	–	120,000.00	–	–
Auburn	12,650.00	–	70,000.00	–	–	[1] 4,100.00	–	75,000.00	–	–
Billerica	12,000.00	$10,000.00	50,000.00	–	–	11,500.00	$12,000.00	100,000.00	–	–
Somerset	–	–	80,000.00	–	–	13,000.00	–	75,000.00	–	–
Blackstone	–	–	80,000.00	–	–	5,000.00	–	75,000.00	–	–
Falmouth	125,000.00	–	195,000.00	–	–	11,000.00	19,500.00	195,000.00	–	–
Dudley	30,000.00	–	86,000.00	–	–	8,000.00	4,000.00	86,000.00	–	–
Templeton	–	–	50,000.00	–	–	7,000.00	716.67	50,000.00	–	–
Westport	23,000.00	–	169,600.00	–	–	25,650.00	–	169,600.00	–	–
Seekonk	–	–	75,000.00	–	–	6,000.00	–	50,000.00	–	–
Acushnet	–	–	130,000.00	–	–	4,250.00	–	100,000.00	$5,000.00	$1,349.39
Leicester	–	–	98,000.00	–	–	10,300.00	–	113,000.00	–	–
Dalton	–	–	70,000.00	–	–	6,000.00	–	70,000.00	–	–
Lee	–	–	70,000.00	–	–	9,050.00	–	80,000.00	–	–
Oxford	4,000.00	–	119,000.00	–	–	11,435.00	–	109,000.00	–	–
Williamstown	45,000.00	–	115,000.00	–	$88.33	15,000.00	–	115,000.00	–	–
Warren	93,000.00	–	60,000.00	–	–	6,085.80	–	65,000.00	–	–
Rockport	85,000.00	–	115,000.00	$55,000.00	–	8,900.00	9,000.00	120,000.00	55,000.00	–
Medfield	–	–	40,000.00	–	–	4,500.00	2,000.00	40,000.00	–	–
Provincetown	–	–	84,000.00	–	–	3,200.00	2,000.00	114,000.00	–	–
Westford	37,000.00	–	80,000.00	–	–	4,400.00	–	80,000.00	–	–
East Bridgewater	–	–	135,000.00	–	–	9,300.00	8,800.00	140,000.00	–	–
Wilmington	–	–	95,000.00	7,225.00	–	2,750.00	–	78,950.00	7,225.00	–
Holden	–	–	70,000.00	30,000.00	–	8,400.00	2,000.00	75,000.00	–	–
Longmeadow	68,000.00	10,000.00	170,000.00	–	–	28,000.00	30,500.00	170,000.00	–	–
Barre	–	–	109,000.00	–	–	–	–	89,000.00	–	–
Holbrook	4,300.00	–	95,000.00	–	–	7,950.00	4,500.00	92,000.00	–	–
Swansea	60,000.00	–	45,000.00	–	–	1,000.00	–	45,000.00	3,000.00	–
Wrentham	–	–	40,000.00	–	269.49	–	3,700.00	40,000.00	–	471.93
Dighton	10,000.00	–	37,000.00	–	–	4,700.00	–	37,000.00	–	–
Hopedale	–	–	25,000.00	–	–	–	–	25,000.00	–	–

[1] Includes $350 cemetery loan.

TABLE IV. — *Debt Transactions for 1924 Classified by Character of Obligation* — Continued.

Towns. (Population under 5,000)	Incurred					Cancelled				
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Nantucket	–	–	$100,000.00	–	–	$2,000.00	–	$100,000.00	–	–
Medway	–	–	86,700.00	–	–	3,800.00	$4,200.00	95,000.00	–	–
East Longmeadow	$48,500.00	$5,500.00	60,000.00	–	–	2,000.00	2,600.00	60,000.00	–	–
West Bridgewater	–	–	60,000.00	–	–	9,000.00	4,200.00	50,000.00	–	–
Sharon	–	–	90,000.00	–	–	9,000.00	6,500.00	120,000.00	–	–
Hardwick	–	–	45,000.00	–	–	11,500.00	–	45,000.00	–	–
North Brookfield	–	–	44,000.00	–	–	2,000.00	2,000.00	42,000.00	–	–
Ayer	–	–	60,000.00	–	$1,898.32	11,450.00	4,000.00	60,000.00	–	–
Bourne	75,000.00	–	50,000.00	$8,000.00	–	16,250.00	–	50,000.00	$8,000.00	–
Deerfield	153,000.00	–	58,000.00	1,750.00	–	13,000.00	–	43,000.00	26,750.00	–
Cohasset	30,000.00	–	108,000.00	–	–	6,000.00	–	108,000.00	–	–
Weston	–	–	103,000.00	–	–	1,000.00	6,000.00	88,000.00	–	–
Belchertown	–	–	30,000.00	–	–	4,000.00	–	30,000.00	–	–
Lenox	6,500.00	–	100,000.00	–	–	10,000.00	–	100,000.00	–	–
Hadley	–	–	50,000.00	–	–	7,500.00	–	50,000.00	–	–
Bellingham	–	–	50,000.00	–	–	1,500.00	–	56,000.00	–	–
Wilbraham	48,000.00	–	65,000.00	–	–	3,500.00	–	65,000.00	–	–
Holliston	38,000.00	–	85,000.00	–	–	1,000.00	–	90,000.00	–	–
Pepperell	–	–	35,000.00	–	–	–	5,500.00	55,000.00	–	–
Norton	–	115,000.00	35,000.00	–	–	2,500.00	1,500.00	55,000.00	–	–
Hanover	14,000.00	–	75,000.00	–	–	6,000.00	–	55,000.00	–	–
Scituate	–	–	175,000.00	–	–	26,150.00	–	210,000.00	–	–
Hatfield	–	–	50,000.00	–	–	2,000.00	–	25,000.00	–	–
Lancaster	–	–	40,000.00	–	–	5,000.00	–	40,000.00	–	–
Hull	29,000.00	–	350,000.00	–	–	78,450.00	2,202.00	275,000.00	–	–
Hopkinton	5,000.00	–	60,000.00	–	–	1,000.00	1,000.00	60,000.00	–	–
Kingston	7,000.00	–	20,000.00	–	–	6,000.00	2,500.00	28,000.00	–	–
Ashland	3,000.00	–	30,000.00	–	–	4,000.00	3,850.00	40,000.00	–	–
Manchester	72,000.00	–	120,000.00	–	–	8,000.00	6,000.00	120,000.00	–	–
Groveland	14,500.00	16,000.00	67,000.00	–	–	1,700.00	3,500.00	62,000.00	–	–
Groton	–	–	50,000.00	–	–	2,000.00	–	50,000.00	–	–
Shirley	35,900.00	–	35,000.00	–	–	3,500.00	–	35,000.00	–	–
Acton	25,180.00	–	80,000.00	–	–	7,625.00	–	70,000.00	–	–
Millville	22,000.00	–	37,000.00	–	–	7,100.00	–	30,000.00	–	–
Douglas	–	–	28,000.00	–	–	4,000.00	3,000.00	38,000.00	–	–
Avon	–	–	37,000.00	–	–	1,000.00	500.00	37,000.00	–	–

Merrimac	12,000.00	–	15,000.00	–	–	1,000.00	5,050.00	15,000.00	–	–
Rehoboth	–	–	40,000.00	–	–	3,000.00	–	20,000.00	–	–
Charlton	2,600.00	–	60,400.00	–	–	2,000.00	–	50,000.00	–	–
Wayland	–	3,000.00	77,000.00	–	–	2,000.00	–	64,000.00	–	–
Rutland	–	16,000.00	44,600.00	8,000.00	–	3,600.00	3,000.00	41,500.00	8,000.00	–
Sutton	–	–	25,000.00	–	–	900.00	–	25,000.00	–	–
Hanson	33,000.00	2,000.00	50,000.00	–	–	1,000.00	1,000.00	45,000.00	–	–
Ashburnham	1,700.00	8,500.00	58,849.90	–	–	2,500.00	2,050.00	74,400.88	–	–
Raynham	–	–	20,000.00	–	–	3,000.00	–	35,000.00	–	–
Harwich	–	–	38,000.00	–	–	–	–	38,000.00	–	–
Southborough	–	–	40,000.00	–	–	4,400.00	–	40,000.00	–	–
Hamilton	19,000.00	–	80,000.00	35,000.00	–	1,000.00	–	80,000.00	27,000.00	–
Williamsburg	–	4,000.00	35,000.00	–	–	2,750.00	–	35,000.00	–	–
Upton	–	–	18,000.00	–	238.65	–	–	18,000.00	–	–
Northborough	–	–	50,000.00	–	–	8,000.00	–	55,000.00	–	–
West Boylston	16,500.00	–	30,000.00	5,000.00	–	1,000.00	1,000.00	30,000.00	7,629.51	–
Townsend	5,500.00	–	23,000.00	–	2,615.61	1,620.00	–	23,000.00	–	–
Georgetown	8,000.00	–	7,000.00	–	–	3,000.00	3,000.00	7,000.00	–	–
Westminster	–	–	35,000.00	–	–	1,000.00	–	33,000.00	–	$18.50
Lunenburg	47,000.00	–	8,000.00	–	–	–	–	8,000.00	–	–
Sturbridge	–	–	35,000.00	–	–	–	–	40,000.00	–	–
Cheshire	–	–	25,000.00	–	12.00	4,000.00	–	32,000.00	–	–
Stockbridge	41,500.00	–	70,000.00	30,000.00	–	11,000.00	4,000.00	90,000.00	20,000.00	–
Northfield	–	–	10,000.00	–	–	3,860.00	–	40,000.00	–	–
Salisbury	12,500.00	–	50,000.00	–	–	4,000.00	–	50,000.00	–	–
Millis	750.00	5,000.00	45,000.00	–	–	7,000.00	10,430.00	45,000.00	–	–
Marshfield	–	–	75,000.00	–	–	7,000.00	–	70,000.00	–	–
Dennis	–	–	15,000.00	–	–	800.00	–	10,000.00	–	–
Chatham	106,000.00	–	30,000.00	–	–	4,400.00	–	30,000.00	–	–
Westwood	–	–	20,000.00	16,000.00	–	1,000.00	–	20,000.00	16,000.00	–
North Reading	–	–	40,000.00	–	–	2,250.00	–	35,000.00	–	–
Duxbury	15,000.00	–	100,000.00	–	–	12,200.00	–	75,000.00	–	–
Middleton	7,000.00	–	33,500.00	–	35.00	500.00	500.00	37,000.00	–	113.30
Freetown	–	–	59,060.39	–	–	3,500.00	–	46,300.00	–	–
Nahant	–	–	90,000.00	–	–	–	–	90,000.00	–	–
Sheffield	9,000.00	–	9,000.00	–	–	–	–	9,000.00	–	–
Colrain	–	–	10,000.00	–	–	–	–	10,000.00	–	–
Mattapoisett	8,500.00	6,000.00	40,000.00	6,000.00	–	4,429.19	5,180.00	40,000.00	6,000.00	–
Buckland	–	–	10,000.00	–	–	2,000.00	–	10,000.00	–	–
Huntington	2,000.00	–	30,000.00	–	–	1,700.00	–	29,000.00	–	–

TABLE IV. — *Debt Transactions for 1924 Classified by Character of Obligation* — Continued.

Towns. (Population under 5,000)	Incurred					Cancelled				
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Shelburne	–	–	$14,000.00	–	–	–	–	$14,000.00	–	–
Yarmouth	–	–	31,000.00	–	$3,758.67	$12,000.00	–	26,000.00	–	$6,202.49
Sterling	–	$1,500.00	25,000.00	–	–	900.00	$3,950.00	25,000.00	–	–
Bedford	–	–	40,000.00	–	–	850.00	3,400.00	40,000.00	–	–
Chester	$2,000.00	–	44,480.00	–	22.50	3,550.00	–	47,350.00	–	2,397.55
Plainville	–	–	43,200.00	–	1,053.75	2,000.00	1,400.00	41,000.00	–	–
Pembroke	–	–	45,000.00	–	–	9,000.00	–	40,000.00	–	–
Sandwich	9,500.00	–	35,000.00	$9,475.00	–	4,000.00	–	36,000.00	–	–
Norwell	–	–	65,000.00	–	–	8,500.00	–	65,000.00	–	–
Lakeville	–	–	10,000.00	–	–	–	–	10,000.00	–	–
Newbury	18,200.00	–	33,500.00	19,000.00	–	4,300.00	–	30,500.00	$19,000.00	–
Burlington	–	–	34,000.00	–	–	4,000.00	–	41,500.00	–	–
Tisbury	–	45,000.00	25,000.00	45,000.00	–	4,905.00	3,000.00	25,000.00	45,000.00	–
Littleton	–	2,400.00	35,000.00	–	–	3,000.00	3,000.00	37,000.00	–	–
Rowley	7,500.00	–	15,000.00	–	–	500.00	400.00	15,000.00	–	–
Essex	19,000.00	–	31,000.00	–	–	1,600.00	–	31,000.00	–	–
Brookfield	4,000.00	–	26,000.00	–	–	1,000.00	1,000.00	23,000.00	–	–
Russell	–	–	50,000.00	–	–	7,800.00	3,300.00	50,000.00	–	–
Sudbury	–	–	51,750.00	–	–	2,000.00	–	60,000.00	–	–
West Newbury	6,000.00	–	47,000.00	–	–	2,500.00	–	45,000.00	–	–
Erving	27,000.00	–	35,000.00	–	–	6,000.00	–	35,000.00	–	–
Lynnfield	10,000.00	–	30,000.00	–	–	3,000.00	–	30,000.00	–	–
Oak Bluffs	11,000.00	–	50,000.00	–	–	6,000.00	–	50,000.00	–	–
West Brookfield	14,500.00	–	25,000.00	–	–	–	2,000.00	27,000.00	–	–
Carver	–	–	50,000.00	–	–	1,000.00	–	50,000.00	–	–
Lincoln	–	–	–	–	–	–	500.00	–	–	–
Sunderland	–	–	23,000.00	–	–	3,250.00	–	23,000.00	–	–
Marion	5,000.00	35,848.00	40,000.00	–	–	6,000.00	4,000.00	40,000.00	–	2,117.38
Southwick	–	–	43,000.00	–	–	700.00	2,200.00	35,000.00	–	–
Edgartown	93,000.00	–	9,000.00	–	–	899.90	–	9,000.00	–	–
Whately	–	–	15,000.00	–	–	4,000.00	–	15,000.00	–	–
Clarksburg	9,000.00	–	2,000.00	–	–	1,500.00	–	2,000.00	–	–
Norfolk	–	–	25,000.00	–	–	–	–	20,000.00	–	–
West Stockbridge	–	–	20,000.00	–	–	–	–	23,000.00	–	–
Stow	–	–	20,000.00	–	–	2,000.00	–	20,000.00	–	–
Lanesborough	–	–	11,000.00	–	–	980.00	–	11,000.00	–	–

Wenham	15,000.00	–	40,000.00	–	–	2,500.00	–	40,000.00	–	–
Berkley	–	–	14,000.00	–	–	–	–	12,000.00	–	–
Tyngsborough	–	–	30,000.00	–	–	1,600.00	–	32,000.00	–	–
Rochester	–	–	11,000.00	–	–	1,000.00	–	11,000.00	–	–
Orleans	–	–	–	–	–	–	–	–	–	–
Berlin	–	–	19,000.00	8,000.00	–	–	–	21,000.00	8,000.00	–
Hubbardston	–	–	30,000.00	–	–	1,500.00	–	29,600.00	–	–
Dover	–	–	45,000.00	–	–	6,000.00	–	45,000.00	–	–
Hinsdale	–	–	16,000.00	–	–	–	–	16,000.00	–	–
Mendon	–	–	18,000.00	–	–	–	–	14,000.00	–	–
Harvard	–	–	20,000.00	–	–	4,000.00	–	20,000.00	–	–
New Marlborough	–	–	35,000.00	5,000.00	–	–	–	28,600.00	13,500.00	–
Boylston	5,000.00	–	20,000.00	–	–	–	500.00	20,000.00	–	–
Conway	–	–	15,000.00	–	–	–	–	15,000.00	–	–
East Brookfield	–	–	10,000.00	–	–	–	–	10,000.00	–	–
Sherborn	–	–	50,000.00	–	–	1,000.00	–	50,000.00	–	–
Ashfield	–	–	23,000.00	–	–	–	–	24,000.00	–	–
Gill	–	–	10,000.00	14,000.00	–	2,000.00	–	8,000.00	14,000.00	590.85
Southampton	–	–	9,000.00	–	–	500.00	–	9,000.00	–	–
Topsfield	16,000.00	–	59,000.00	–	–	2,000.00	–	61,500.00	–	–
Ashby	–	–	21,500.00	–	–	1,200.00	–	21,500.00	–	–
Bernardston	–	–	13,500.00	–	215.50	1,500.00	–	10,500.00	–	154.66
Brimfield	–	–	20,000.00	–	–	–	–	15,000.00	–	–
Royalston	–	–	18,000.00	–	–	–	–	18,000.00	–	–
Charlemont	–	–	4,000.00	–	–	–	–	4,000.00	–	–
Granby	–	–	20,000.00	–	–	–	–	19,000.00	–	–
Bolton	–	–	15,000.00	–	–	200.00	–	15,000.00	–	–
Wellfleet	–	–	12,000.00	–	–	500.00	–	12,000.00	–	–
Becket	–	–	11,000.00	–	270.30	–	–	11,000.00	–	18.50
Brewster	24,000.00	–	17,000.00	–	–	–	–	20,000.00	–	–
Princeton	5,200.00	2,000.00	27,500.00	–	–	4,000.00	1,500.00	22,500.00	–	–
Enfield	–	–	13,000.00	–	–	–	–	16,000.00	–	–
Petersham	–	–	20,000.00	–	–	–	–	20,000.00	–	–
Leverett	–	–	4,000.00	–	–	–	–	4,000.00	–	–
Dana	–	–	18,000.00	–	–	–	925.00	18,000.00	–	–
Hampden	–	–	12,000.00	–	–	500.00	–	7,000.00	–	–
Richmond	–	–	10,000.00	–	–	1,000.00	–	14,000.00	–	–
Halifax	–	–	15,000.00	–	–	2,500.00	–	15,000.00	–	–
Granville	4,750.00	–	12,000.00	–	–	250.00	–	12,000.00	5,000.00	15.05
Paxton	–	–	14,000.00	–	–	2,800.00	1,500.00	26,500.00	4,000.00	–

TABLE IV. — *Debt Transactions for 1924 Classified by Character of Obligation* — Concluded.

Towns. (Population under 5,000)	Incurred					Cancelled				
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Boxford	$5,000.00	–	$19,000.00	–	–	–	–	$19,000.00	–	–
Oakham	–	–	3,000.00	–	–	–	–	3,000.00	–	–
New Salem	–	–	2,000.00	–	–	–	–	2,000.00	–	–
Pelham	–	–	12,500.00	–	–	$700.00	–	13,000.00	–	–
Plympton	4,500.00	–	14,000.00	–	–	2,969.96	–	13,000.00	–	–
Carlisle	–	–	18,000.00	–	$320.92	–	–	16,000.00	–	$1,167.32
Hancock	–	–	5,000.00	–	–	–	–	5,000.00	–	–
Cummington	1,000.00	–	8,000.00	–	85.00	–	–	7,000.00	–	–
Truro	–	–	11,000.00	–	–	–	–	14,000.00	–	–
Eastham	–	–	7,000.00	$1,950.00	–	675.00	–	12,000.00	$1,950.00	–
Sandisfield	–	–	4,000.00	–	–	–	–	3,500.00	–	–
Egremont	–	–	12,168.65	–	–	2,125.00	–	12,168.65	–	–
Greenwich	–	–	4,500.00	–	–	–	–	4,500.00	–	–
Chesterfield	–	–	–	–	–	–	–	–	–	–
Blandford	2,000.00	–	34,500.00	–	–	1,800.00	–	40,500.00	–	–
Wales	–	–	10,000.00	–	–	–	–	11,700.00	–	–
Worthington	–	–	9,670.00	–	–	–	–	10,170.00	–	–
New Braintree	–	–	14,300.00	–	–	–	–	15,000.00	–	–
Savoy	2,000.00	–	11,400.00	–	–	800.00	–	12,900.00	–	–
Wendell	–	–	2,500.00	–	–	–	–	2,500.00	–	–
Otis	–	–	5,000.00	–	–	–	–	5,000.00	–	–
Windsor	–	–	7,000.00	–	–	–	–	7,000.00	–	–
Phillipston	–	–	10,000.00	–	–	–	–	10,000.00	–	–
Warwick	–	–	6,000.00	–	–	500.00	–	6,000.00	–	–
Florida	–	–	12,000.00	–	–	–	–	20,000.00	–	1,639.11
Hawley	–	–	7,500.00	–	–	–	–	8,000.00	–	–
Monterey	–	–	3,000.00	–	–	200.00	–	3,000.00	–	–
Dunstable	–	–	5,000.00	2,000.00	–	–	$250.00	5,000.00	2,000.00	–
Westhampton	–	–	–	–	–	–	–	–	–	–
Boxborough	–	–	9,300.00	–	–	–	–	8,500.00	–	–
West Tisbury	–	–	2,000.00	8,000.00	–	–	–	2,000.00	8,000.00	–
Heath	–	–	4,000.00	–	126.75	–	–	4,000.00	–	875.63
Mashpee	–	–	17,000.00	5,000.00	–	400.00	–	12,000.00	5,000.00	–
Rowe	–	–	4,500.00	–	–	–	–	4,500.00	–	–
Plainfield	–	–	–	–	955.42	–	–	–	–	2,487.67
Tyringham	–	–	7,500.00	–	–	–	–	7,500.00	–	–

Leyden	–	–	7,500.00	–	–	170.00	–	7,500.00	–	–
Goshen	–	–	6,000.00	–	–	750.00	–	3,500.00	–	1,002.92
Chilmark	–	–	4,400.00	–	–	1,200.00	–	4,400.00	–	–
Washington	–	–	3,000.00	–	–	–	–	3,000.00	–	–
Prescott	–	–	3,200.00	–	–	–	–	3,000.00	–	–
Middlefield	–	–	3,000.00	–	–	2,000.00	–	3,000.00	–	–
Alford	–	–	1,000.00	–	58.00	–	–	500.00	–	407.00
Shutesbury	–	–	–	–	–	–	–	–	–	–
Montgomery	400.00	–	2,000.00	–	–	–	–	2,000.00	–	–
Gay Head	–	–	1,700.00	–	–	–	–	1,200.00	–	–
Tolland	–	–	2,000.00	–	1,239.60	–	–	2,000.00	–	–
Monroe	–	–	–	–	–	–	–	–	–	–
Gosnold	–	–	–	–	–	–	1,000.00	–	–	–
Holland	–	–	1,000.00	–	–	–	–	1,000.00	–	–
Peru	–	–	3,300.00	–	–	–	–	3,300.00	–	–
New Ashford	–	–	850.00	–	197.91	–	–	500.00	–	445.34
Mount Washington	–	–	–	–	35.00	–	–	–	–	–
237 Towns	**$1,977,630.00**	**$287,748.00**	**$9,194,428.94**	**$319,400.00**	**$13,496.72**	[1] **$795,979.85**	**$226,803.67**	**$9,160,139.53**	**$315,054.51**	**$21,474.59**

[1] Includes $350 cemetery loan.

TABLE V. — *Sinking and Loan Fund Payments to the State — 1924.*

Towns. (Population under 5,000)	Metropolitan			
	Totals	Sewer	Park	Water
Cohasset	$6.85	–	$6.85	–
Weston	763.46	–	763.46	–
Hull	583.01	–	583.01	–
Westwood	126.48	–	126.48	–
Nahant	644.65	–	213.16	$431.49
Dover	139.35	–	139.35	–
Totals	**$2,263.80**	–	**$1,832.31**	**$431.49**

The following towns under 5,000 population made no sinking and loan fund payments in 1924 to the State on account of Metropolitan sewer, park and water systems: —

Acton
Acushnet
Alford
Ashburnham
Ashby
Ashfield
Ashland
Auburn
Avon
Ayer
Barre
Becket
Bedford
Belchertown
Bellingham
Berkley
Berlin
Bernardston
Billerica
Blackstone
Blandford
Bolton
Bourne
Boxborough
Boxford
Boylston
Brewster
Brimfield
Brookfield
Buckland
Burlington
Carlisle
Carver
Charlemont
Charlton
Chatham
Cheshire
Chester
Chesterfield
Chilmark
Clarksburg
Colrain
Conway
Cummington
Dalton
Dana
Deerfield
Dennis
Dighton
Douglas
Dudley
Dunstable
Duxbury
East Bridgewater
East Brookfield
Eastham
East Longmeadow
Edgartown
Egremont
Enfield
Erving
Essex
Falmouth
Florida
Foxborough
Freetown
Gay Head
Georgetown
Gill
Goshen
Gosnold
Granby
Granville
Greenwich
Groton
Groveland
Hadley
Halifax
Hamilton
Hampden
Hancock
Hanover
Hanson
Hardwick
Harvard
Harwich
Hatfield
Hawley
Heath
Hinsdale
Holbrook
Holden
Holland
Holliston
Hopedale
Hopkinton
Hubbardston
Huntington
Kingston
Lakeville
Lancaster
Lanesborough
Lee
Leicester
Lenox
Leverett
Leyden
Lincoln
Littleton
Longmeadow
Lunenburg
Lynnfield
Manchester
Marion
Marshfield
Mashpee
Mattapoisett
Medfield
Medway
Mendon
Merrimac
Middlefield
Middleton
Millis
Millville
Monroe
Monterey
Montgomery
Mount Washington
Nantucket
New Ashford
New Braintree
Newbury
New Marlborough
New Salem
Norfolk
Northborough
North Brookfield
Northfield
North Reading
Norton
Norwell
Oak Bluffs
Oakham
Orleans
Otis
Oxford
Paxton
Pelham
Pembroke
Pepperell
Peru
Petersham
Phillipston
Plainfield
Plainville
Plympton
Prescott
Princeton
Provincetown
Raynham
Rehoboth
Richmond
Rochester
Rockport
Rowe
Rowley
Royalston
Russell
Rutland
Salisbury
Sandisfield
Sandwich
Savoy
Scituate
Seekonk
Sharon
Sheffield
Shelburne
Sherborn
Shirley
Shutesbury
Somerset
Southampton
Southborough
Southwick
Sterling
Stockbridge
Stow
Sturbridge
Sudbury
Sunderland
Sutton
Swansea
Templeton
Tewksbury
Tisbury
Tolland
Topsfield
Townsend
Truro
Tyngsborough
Tyringham
Upton
Wales
Warren
Warwick
Washington
Wayland
Wellfleet
Wendell
Wenham
West Boylston
West Bridgewater
West Brookfield
Westford
Westhampton
Westminster
West Newbury
Westport
West Stockbridge
West Tisbury
Whately
Wilbraham
Williamsburg
Williamstown
Wilmington
Windsor
Worthington
Wrentham
Yarmouth

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1924.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Tewksbury	$5,000.00	$5,000.00	–	–	100.0	–	–
Foxborough	4,000.00	4,000.00	–	–	100.0	–	–
Auburn	4,100.00	4,100.00	–	–	100.0	–	–
Billerica	25,300.00	23,500.00	$1,800.00	–	92.9	7.1	–
Somerset	13,000.00	13,000.00	–	–	100.0	–	–
Blackstone	5,000.00	5,000.00	–	–	100.0	–	–
Falmouth	30,500.00	30,500.00	–	–	100.0	–	–
Dudley	12,000.00	12,000.00	–	–	100.0	–	–
Templeton	7,716.67	7,716.67	–	–	100.0	–	–
Westport	25,650.00	25,650.00	–	–	100.0	–	–
Seekonk	6,000.00	6,000.00	–	–	100.0	–	–
Acushnet	4,250.00	4,250.00	–	–	100.0	–	–
Leicester	10,300.00	10,300.00	–	–	100.0	–	–
Dalton	6,000.00	6,000.00	–	–	100.0	–	–
Lee	9,050.00	9,050.00	–	–	100.0	–	–
Oxford	11,435.00	11,435.00	–	–	100.0	–	–
Williamstown	15,000.00	15,000.00	–	–	100.0	–	–
Warren	6,085.80	6,085.80	–	–	100.0	–	–
Rockport	17,900.00	17,900.00	–	–	100.0	–	–
Medfield	6,500.00	6,500.00	–	–	100.0	–	–
Provincetown	5,200.00	5,200.00	–	–	100.0	–	–
Westford	4,400.00	4,400.00	–	–	100.0	–	–
East Bridgewater	18,100.00	18,100.00	–	–	100.0	–	–
Wilmington	2,750.00	2,750.00	–	–	100.0	–	–
Holden	10,400.00	10,400.00	–	–	100.0	–	–
Longmeadow	28,500.00	28,500.00	–	–	100.0	–	–
Holbrook	12,450.00	12,450.00	–	–	100.0	–	–
Swansea	1,000.00	1,000.00	–	–	100.0	–	–
Wrentham	3,700.00	3,700.00	–	–	100.0	–	–
Dighton	4,700.00	4,700.00	–	–	100.0	–	–
Nantucket	2,000.00	2,000.00	–	–	100.0	–	–
Medway	8,000.00	8,000.00	–	–	100.0	–	–
East Longmeadow	4,600.00	4,600.00	–	–	100.0	–	–
West Bridgewater	13,200.00	13,200.00	–	–	100.0	–	–
Sharon	15,500.00	15,500.00	–	–	100.0	–	–
Hardwick	11,500.00	11,500.00	–	–	100.0	–	–
North Brookfield	4,000.00	4,000.00	–	–	100.0	–	–
Ayer	15,450.00	15,450.00	–	–	100.0	–	–
Bourne	16,250.00	16,250.00	–	–	100.0	–	–
Deerfield	12,304.50	[1]12,304.50	–	–	100.0	–	–
Cohasset	6,006.85	6,000.00	–	$6.85	99.9	–	0.1
Weston	7,763.46	7,000.00	–	763.46	90.2	–	9.8
Belchertown	4,000.00	4,000.00	–	–	100.0	–	–
Lenox	10,000.00	10,000.00	–	–	100.0	–	–
Hadley	8,460.00	[2]8,460.00	–	–	100.0	–	–
Bellingham	1,500.00	1,500.00	–	–	100.0	–	–
Wilbraham	3,500.00	3,500.00	–	–	100.0	–	–
Holliston	1,000.00	1,000.00	–	–	100.0	–	–
Pepperell	5,000.00	[3]5,000.00	–	–	100.0	–	–
Norton	4,000.00	4,000.00	–	–	100.0	–	–
Hanover	6,000.00	6,000.00	–	–	100.0	–	–
Scituate	26,150.00	26,150.00	–	–	100.0	–	–
Hatfield	2,900.00	2,000.00	900.00	–	69.0	31.0	–
Lancaster	5,000.00	5,000.00	–	–	100.0	–	–
Hull	81,235.01	80,652.00	–	583.01	99.3	–	0.7
Hopkinton	2,400.00	2,000.00	400.00	–	83.3	16.7	–
Kingston	8,500.00	8,500.00	–	–	100.0	–	–
Ashland	7,850.00	7,850.00	–	–	100.0	–	–
Manchester	14,000.00	14,000.00	–	–	100.0	–	–
Groveland	5,200.00	5,200.00	–	–	100.0	–	–
Groton	2,000.00	2,000.00	–	–	100.0	–	–
Shirley	3,500.00	3,500.00	–	–	100.0	–	–
Acton	7,625.00	7,625.00	–	–	100.0	–	–
Millville	7,100.00	7,100.00	–	–	100.0	–	–
Douglas	7,000.00	7,000.00	–	–	100.0	–	–
Avon	1,500.00	1,500.00	–	–	100.0	–	–
Merrimac	6,050.00	6,050.00	–	–	100.0	–	–
Rehoboth	3,000.00	3,000.00	–	–	100.0	–	–
Charlton	2,000.00	2,000.00	–	–	100.0	–	–
Wayland	2,000.00	2,000.00	–	–	100.0	–	–
Rutland	6,600.00	6,600.00	–	–	100.0	–	–
Sutton	900.00	900.00	–	–	100.0	–	–
Hanson	2,000.00	2,000.00	–	–	100.0	–	–
Ashburnham	4,550.00	4,550.00	–	–	100.0	–	–
Raynham	3,000.00	3,000.00	–	–	100.0	–	–
Southborough	4,400.00	4,400.00	–	–	100.0	–	–

[1] Serial loans amounting to $695.50 were paid from offsets to outlays.
[2] Includes $960 paid Hampden County on account of Connecticut River Bridge.
[3] Serial loans amounting to $500 were paid from proceeds of sale of electric light plant.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1924* — Continued.

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Hamilton	$1,000.00	$1,000.00	–	–	100.0	–	–
Williamsburg	3,750.00	2,750.00	$1,000.00	–	73.3	26.7	–
Northborough	8,000.00	8,000.00	–	–	100.0	–	–
West Boylston	2,000.00	2,000.00	–	–	100.0	–	–
Townsend	1,620.00	1,620.00	–	–	100.0	–	–
Georgetown	6,000.00	6,000.00	–	–	100.0	–	–
Westminster	1,000.00	1,000.00	–	–	100.0	–	–
Cheshire	4,000.00	4,000.00	–	–	100.0	–	–
Stockbridge	15,000.00	15,000.00	–	–	100.0	–	–
Northfield	3,860.00	3,860.00	–	–	100.0	–	–
Salisbury	4,000.00	4,000.00	–	–	100.0	–	–
Millis	10,039.20	9,930.00	109.20	–	98.9	1.1	–
Marshfield	7,000.00	7,000.00	–	–	100.0	–	–
Dennis	800.00	800.00	–	–	100.0	–	–
Chatham	4,400.00	4,400.00	–	–	100.0	–	–
Westwood	1,126.48	1,000.00	–	$126.48	88.8	–	11.2
North Reading	2,250.00	2,250.00	–	–	100.0	–	–
Duxbury	12,200.00	12,200.00	–	–	100.0	–	–
Middleton	1,000.00	1,000.00	–	–	100.0	–	–
Freetown	3,500.00	3,500.00	–	–	100.0	–	–
Nahant	644.65	–	–	644.65	–	–	100.0
Mattapoisett	9,609.19	9,609.19	–	–	100.0	–	–
Buckland	2,275.00	2,000.00	275.00	–	87.9	12.1	–
Huntington	1,700.00	1,700.00	–	–	100.0	–	–
Yarmouth	12,000.00	12,000.00	–	–	100.0	–	–
Sterling	4,850.00	4,850.00	–	–	100.0	–	–
Bedford	4,250.00	4,250.00	–	–	100.0	–	–
Chester	3,550.00	3,550.00	–	–	100.0	–	–
Plainville	3,400.00	3,400.00	–	–	100.0	–	–
Pembroke	9,000.00	9,000.00	–	–	100.0	–	–
Sandwich	4,000.00	4,000.00	–	–	100.0	–	–
Norwell	8,500.00	8,500.00	–	–	100.0	–	–
Newbury	4,300.00	4,300.00	–	–	100.0	–	–
Burlington	–	[1] –	–	–	–	–	–
Tisbury	7,905.00	7,905.00	–	–	100.0	–	–
Littleton	6,000.00	6,000.00	–	–	100.0	–	–
Rowley	900.00	900.00	–	–	100.0	–	–
Essex	1,600.00	1,600.00	–	–	100.0	–	–
Brookfield	2,000.00	2,000.00	–	–	100.0	–	–
Russell	11,100.00	11,100.00	–	–	100.0	–	–
Sudbury	2,000.00	2,000.00	–	–	100.0	–	–
West Newbury	2,500.00	2,500.00	–	–	100.0	–	–
Erving	2,000.00	2,000.00	–	–	100.0	–	–
Lynnfield	3,000.00	3,000.00	–	–	100.0	–	–
Oak Bluffs	6,000.00	6,000.00	–	–	100.0	–	–
West Brookfield	2,000.00	2,000.00	–	–	100.0	–	–
Carver	1,000.00	1,000.00	–	–	100.0	–	–
Lincoln	500.00	500.00	–	–	100.0	–	–
Sunderland	3,250.00	3,250.00	–	–	100.0	–	–
Marion	10,000.00	10,000.00	–	–	100.0	–	–
Southwick	2,900.00	2,900.00	–	–	100.0	–	–
Edgartown	899.90	899.90	–	–	100.0	–	–
Whately	4,000.00	4,000.00	–	–	100.0	–	–
Clarksburg	1,500.00	1,500.00	–	–	100.0	–	–
Stow	2,000.00	2,000.00	–	–	100.0	–	–
Lanesborough	980.00	980.00	–	–	100.0	–	–
Wenham	2,500.00	2,500.00	–	–	100.0	–	–
Tyngsborough	1,600.00	1,600.00	–	–	100.0	–	–
Rochester	1,000.00	1,000.00	–	–	100.0	–	–
Hubbardston	1,500.00	1,500.00	–	–	100.0	–	–
Dover	6,139.35	6,000.00	–	139.35	97.7	–	2.3
Harvard	4,000.00	4,000.00	–	–	100.0	–	–
Boylston	500.00	500.00	–	–	100.0	–	–
Sherborn	1,000.00	1,000.00	–	–	100.0	–	–
Gill	2,000.00	2,000.00	–	–	100.0	–	–
Southampton	500.00	500.00	–	–	100.0	–	–
Topsfield	2,000.00	2,000.00	–	–	100.0	–	–
Ashby	1,200.00	1,200.00	–	–	100.0	–	–
Bernardston	1,500.00	1,500.00	–	–	100.0	–	–
Bolton	200.00	200.00	–	–	100.0	–	–
Wellfleet	500.00	500.00	–	–	100.0	–	–
Princeton	5,500.00	5,500.00	–	–	100.0	–	–
Dana	925.00	925.00	–	–	100.0	–	–
Hampden	500.00	500.00	–	–	100.0	–	–
Richmond	1,000.00	1,000.00	–	–	100.0	–	–
Halifax	2,500.00	2,500.00	–	–	100.0	–	–

[1] Serial loans amounting to $4,000 were paid from offsets to outlays.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1924* — Concluded.

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Granville	$250.00	$250.00	–	–	100.0	–	–
Paxton	4,300.00	4,300.00	–	–	100.0	–	–
Pelham	700.00	700.00	–	–	100.0	–	–
Plympton	2,969.96	2,969.96	–	–	100.0	–	–
Eastham	675.00	675.00	–	–	100.0	–	–
Egremont	2,125.00	2,125.00	–	–	100.0	–	–
Blandford	1,800.00	1,800.00	–	–	100.0	–	–
Savoy	800.00	800.00	–	–	100.0	–	–
Warwick	500.00	500.00	–	–	100.0	–	–
Monterey	200.00	200.00	–	–	100.0	–	–
Dunstable	250.00	250.00	–	–	100.0	–	–
Mashpee	400.00	400.00	–	–	100.0	–	–
Leyden	170.00	170.00	–	–	100.0	–	–
Goshen	750.00	750.00	–	–	100.0	–	–
Chilmark	1,200.00	1,200.00	–	–	100.0	–	–
Middlefield	2,000.00	2,000.00	–	–	100.0	–	–
Gosnold	1,000.00	1,000.00	–	–	100.0	–	–
Totals	**$983,796.02**	**$977,048.02**	**$4,484.20**	**$2,263.80**	**99.3**	**0.5**	**0.2**

The following towns showed no payments on account of funded or fixed debt: —

Alford	Conway	Hopedale	Orleans	Tolland
Ashfield	Cummington	Lakeville	Otis	Truro
Barre	East Brookfield	Leverett	Peru	Tyringham
Becket	Enfield	Lunenburg	Petersham	Upton
Berkley	Florida	Mendon	Phillipston	Wales
Berlin	Gay Head	Monroe	Plainfield	Washington
Boxborough	Granby	Montgomery	Prescott	Wendell
Boxford	Greenwich	Mount Washington	Rowe	Westhampton
Brewster	Hancock	New Ashford	Royalston	West Stockbridge
Brimfield	Harwich	New Braintree	Sandisfield	West Tisbury
Carlisle	Hawley	New Marlborough	Sheffield	Windsor
Charlemont	Heath	New Salem	Shelburne	Worthington
Chesterfield	Hinsdale	Norfolk	Shutesbury	
Colrain	Holland	Oakham	Sturbridge	

Division C

Cash Balances

TABLE VII. *Cash Balances.*

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1924						CASH AT END OF 1924					
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Tewksbury	$9,879.47	$9,879.47	–	–	–	–	$38,510.61	$38,510.61	–	–	–	–
Foxborough	22,835.53	22,835.53	–	–	–	–	35,676.63	35,676.63	–	–	–	–
Auburn	15,817.67	15,651.42	–	$166.25	–	–	1,098.13	910.34	–	$187.79	–	–
Billerica	77,768.67	77,186.18	–	–	–	$582.49	59,703.95	59,181.46	–	–	–	$522.49
Somerset	2,329.55	2,329.55	–	–	–	–	19,715.05	19,715.05	–	–	–	–
Blackstone	6,224.26	6,224.26	–	–	–	–	16,680.65	16,680.65	–	–	–	–
Falmouth	48,532.88	47,024.92	–	325.86	$1,082.10	100.00	113,422.33	111,707.59	–	269.67	$1,345.07	100.00
Dudley	6,371.61	6,371.61	–	–	–	–	25,592.02	25,592.02	–	–	–	–
Templeton	30,369.30	30,155.12	–	–	–	214.18	29,052.34	28,727.59	–	–	–	324.75
Westport	54,953.52	52,727.43	–	2,226.09	–	–	24,253.02	21,748.52	–	2,504.50	–	–
Seekonk	23,558.47	23,558.47	–	–	–	–	5,098.07	5,098.07	–	–	–	–
Acushnet	176.82	176.82	–	–	–	–	8,505.55	7,537.26	–	–	968.29	–
Leicester	10,768.02	10,768.02	–	–	–	–	13,507.31	13,507.31	–	–	–	–
Dalton	18,559.10	15,312.64	–	485.91	2,760.55	–	10,888.63	6,820.68	–	195.53	3,872.42	–
Lee	13,585.14	13,585.14	–	–	–	–	17,684.62	17,684.62	–	–	–	–
Oxford	24,006.34	23,517.77	–	–	488.57	–	37,737.96	37,377.87	–	–	360.09	–
Williamstown	153,656.29	153,656.29	–	–	–	–	52,203.31	52,203.31	–	–	–	–
Warren	25,097.15	25,097.15	–	–	–	–	31,422.25	31,422.25	–	–	–	–
Rockport	10,646.89	8,713.88	–	–	1,933.01	–	28,462.52	26,501.75	–	–	1,960.77	–
Medfield	46,196.54	46,196.54	–	–	–	–	11,104.91	11,104.91	–	–	–	–
Provincetown	11,666.66	11,666.66	–	–	–	–	6,468.01	6,468.01	–	–	–	–
Westford	20,448.66	20,377.78	–	–	70.88	–	22,988.83	22,784.11	–	–	204.72	–
East Bridgewater	12,294.46	11,861.62	–	–	201.83	231.01	10,684.03	10,266.19	–	–	186.83	231.01
Wilmington	31,951.46	30,676.09	–	–	225.37	1,050.00	36,330.22	36,016.10	–	–	175.35	138.77
Holden	15,039.60	15,039.60	–	–	–	–	18,282.45	18,282.45	–	–	–	–
Longmeadow	10,140.07	6,931.02	$798.06	–	–	2,410.99	20,640.04	16,178.05	$2,553.93	–	–	1,908.06
Barre	30,803.94	30,803.94	–	–	–	–	14,185.97	14,185.97	–	–	–	–
Holbrook	9,782.05	8,706.42	–	–	1,040.10	35.53	26,817.83	25,858.73	–	–	923.57	35.53
Swansea	2,116.52	1,741.52	–	–	375.00	–	25,479.61	25,479.61	–	–	–	–
Wrentham	8,729.85	8,460.52	–	–	269.33	–	10,026.45	9,722.87	–	–	303.58	–
Dighton	23,877.80	23,877.80	–	–	–	–	29,835.74	29,830.43	–	5.31	–	–
Hopedale	70,527.39	70,507.45	–	–	19.94	–	72,941.00	72,869.08	–	–	71.92	–
Nantucket	23,735.00	23,735.00	–	–	–	–	9,116.22	9,116.22	–	–	–	–
Medway	6,471.63	6,471.63	–	–	–	–	1,879.17	1,879.17	–	–	–	–
East Longmeadow	5,820.36	5,798.46	–	–	–	21.90	16,172.69	16,116.75	–	–	–	55.94
West Bridgewater	16,442.04	16,442.04	–	–	–	–	10,219.81	10,219.81	–	–	–	–

Sharon	22,482.94	22,332.46	–	–	–	150.48	2,346.47	2,346.47	–	–	–	–
Hardwick	25,354.98	17,005.46	–	–	8,349.52	–	14,656.41	3,495.27	–	350.00	10,811.14	–
North Brookfield	6,257.15	6,257.15	–	–	–	–	6,502.79	6,502.79	–	–	–	–
Ayer	2,989.31	2,989.31	–	–	–	–	2,772.52	2,772.52	–	–	–	–
Bourne	54,789.52	54,789.52	–	–	–	–	78,857.65	78,857.65	–	–	–	–
Deerfield	17,003.72	17,003.60	–	.12	–	–	41,347.41	40,931.06	–	416.35	–	–
Cohasset	15,261.10	14,934.37	–	–	326.73	–	33,164.01	32,979.01	–	–	185.00	–
Weston	15,832.82	14,802.30	–	–	1,030.52	–	34,442.50	33,509.90	–	–	932.60	–
Belchertown	21,682.37	20,246.06	–	181.77	1,254.54	–	17,750.07	16,113.51	–	330.12	1,306.44	–
Lenox	8,288.98	8,288.98	–	–	–	–	19,175.30	19,175.30	–	–	–	–
Hadley	7,222.02	7,222.02	–	–	–	–	9,904.74	9,904.74	–	–	–	–
Bellingham	6,439.85	6,439.85	–	–	–	–	1,231.78	1,231.78	–	–	–	–
Wilbraham	5,884.29	5,884.29	–	–	–	–	12,702.90	12,702.90	–	–	–	–
Holliston	39,411.35	39,411.35	–	–	–	–	40,670.53	40,670.53	–	–	–	–
Pepperell	9,875.10	9,555.33	–	–	181.50	138.27	8,327.99	7,995.32	–	–	188.82	143.85
Norton	21,170.13	21,170.13	–	–	–	–	11,307.69	11,307.69	–	–	–	–
Hanover	9,218.90	9,074.34	–	–	48.70	95.86	29,291.57	29,204.65	–	–	86.92	–
Scituate	39,424.53	39,424.53	–	–	–	–	14,210.96	14,210.96	–	–	–	–
Hatfield	17,784.94	17,748.56	–	36.38	–	–	29,036.80	27,998.42	–	38.38	–	1,000.00
Lancaster	14,124.00	13,290.54	–	422.21	411.25	–	15,393.07	14,939.32	–	–	453.75	–
Hull	34,717.81	28,640.41	–	–	–	6,077.40	50,090.44	44,361.13	–	–	–	5,729.31
Hopkinton	18,692.86	18,226.14	–	435.67	31.05	–	27,335.37	26,695.96	–	587.86	51.55	–
Kingston	18,140.54	11,481.19	–	293.50	6,302.85	63.00	17,309.48	9,672.18	–	267.57	7,369.73	–
Ashland	27,554.54	27,554.54	–	–	–	–	31,184.39	31,171.39	–	–	–	13.00
Manchester	28,964.12	28,679.69	127.50	–	102.53	54.40	16,283.47	16,019.96	127.50	–	81.61	54.40
Groveland	7,461.23	7,461.23	–	–	–	–	5,642.32	5,642.32	–	–	–	–
Groton	12,627.96	12,022.25	–	–	605.71	–	13,402.73	12,215.53	–	–	1,187.20	–
Shirley	12,243.46	12,243.46	–	–	–	–	23,164.39	23,164.39	–	–	–	–
Acton	7,253.63	7,015.25	–	–	238.38	–	11,556.82	11,465.49	–	–	91.33	–
Millville	7,376.14	7,376.14	–	–	–	–	8,654.27	8,654.27	–	–	–	–
Douglas	6,570.32	6,570.32	–	–	–	–	12,407.99	5,282.16	–	–	7,125.83	–
Avon	11,850.66	11,850.66	–	–	–	–	13,486.71	13,486.71	–	–	–	–
Merrimac	28,881.85	28,881.85	–	–	–	–	23,363.12	23,363.12	–	–	–	–
Rehoboth	9,810.00	9,810.00	–	–	–	–	14,319.72	14,319.72	–	–	–	–
Charlton	23,744.44	21,808.01	–	36.43	1,900.00	–	30,034.62	28,081.02	–	–	1,953.60	–
Wayland	3,394.85	2,350.25	–	869.35	175.25	–	11,286.89	10,344.89	–	766.75	175.25	–
Rutland	4,252.70	4,252.70	–	–	–	–	5,298.58	5,298.58	–	–	–	–
Sutton	8,654.08	8,654.02	–	–	.06	–	2,030.92	2,030.73	–	–	.19	–
Hanson	21,281.28	20,953.96	–	327.32	–	–	28,737.78	28,353.84	–	383.94	–	–
Ashburnham	11,626.51	11,563.21	63.30	–	–	–	2,347.16	2,347.16	–	–	–	–
Raynham	15,046.17	15,046.17	–	–	–	–	7,610.91	7,610.91	–	–	–	–
Harwich	1,766.91	1,766.91	–	–	–	–	11,593.55	11,593.55	–	–	–	–
Southborough	19,961.59	18,302.94	1,067.24	382.65	208.76	–	25,106.55	23,246.04	1,217.76	378.57	264.18	–
Hamilton	30,764.79	30,527.82	–	–	194.16	42.81	22,464.19	22,287.71	–	–	133.67	42.81

Table VII. — *Cash Balances* — Continued.

Towns. (Population under 5,000)	Cash at Beginning of 1924						Cash at End of 1924					
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Williamsburg	$20,798.34	$20,117.86	–	–	$680.48	–	$22,442.56	$21,760.55	–	–	$682.01	–
Upton	1,171.22	1,171.22	–	–	–	–	1,475.84	1,475.84	–	–	–	–
Northborough	52,403.08	50,634.83	–	–	1,768.25	–	16,339.80	15,701.58	–	–	638.22	–
West Boylston	13,563.65	13,304.98	–	$258.67	–	–	16,629.13	16,618.96	–	$10.17	–	–
Townsend	2,935.35	2,814.48	–	33.25	87.62	–	16,693.90	16,590.90	–	53.00	50.00	–
Georgetown	28,007.34	27,932.34	–	–	–	$75.00	21,609.40	21,489.40	–	–	–	$120.00
Westminster	16,247.45	10,438.62	–	245.73	5,563.10	–	18,273.71	11,961.66	–	78.35	6,233.70	–
Lunenburg	6,322.56	6,322.56	–	–	–	–	36,489.31	36,240.11	–	–	–	249.20
Sturbridge	6,816.21	6,070.17	–	588.96	157.08	–	3,183.71	2,473.52	–	584.67	125.52	–
Cheshire	3,614.68	3,499.70	–	114.98	–	–	799.59	494.54	–	305.05	–	–
Stockbridge	24,871.77	24,011.65	–	271.81	588.31	–	33,253.80	32,244.42	–	310.53	698.85	–
Northfield	40,273.45	40,263.45	–	–	10.00	–	23,620.25	23,530.25	–	–	90.00	–
Salisbury	15,054.57	14,725.62	–	–	328.95	–	19,034.34	18,915.61	–	–	118.73	–
Millis	9,924.11	9,924.11	–	–	–	–	5,564.53	5,564.53	–	–	–	–
Marshfield	20,442.92	20,372.26	–	–	–	70.66	4,119.95	4,049.29	–	–	–	70.66
Dennis	9,251.87	9,188.63	–	–	63.24	–	12,836.17	12,789.74	–	–	46.43	–
Chatham	4,538.63	4,538.63	–	–	–	–	48,765.81	48,765.81	–	–	–	–
Westwood	24,868.24	24,868.24	–	–	–	–	12,757.25	12,757.25	–	–	–	–
North Reading	21,762.92	21,762.92	–	–	–	–	33,567.72	33,567.72	–	–	–	–
Duxbury	9,613.09	9,613.09	–	–	–	–	32,692.88	32,692.88	–	–	–	–
Middleton	10,937.32	10,913.28	–	–	24.04	–	5,483.58	5,483.58	–	–	–	–
Freetown	1,043.03	355.18	–	75.00	–	612.85	3,414.97	2,902.49	–	–	–	512.48
Nahant	31,735.75	31,735.75	–	–	–	–	2,727.99	2,727.99	–	–	–	–
Sheffield	5,153.67	5,131.92	–	21.75	–	–	7,230.32	7,199.28	–	31.04	–	–
Colrain	12,912.67	12,912.67	–	–	–	–	18,896.84	18,896.84	–	–	–	–
Mattapoisett	984.58	984.58	–	–	–	–	2,816.67	2,816.67	–	–	–	–
Buckland	21,398.92	21,398.92	–	–	–	–	26,664.43	26,664.43	–	–	–	–
Huntington	6,106.48	5,841.98	–	–	264.50	–	106.27	–	–	–	106.27	–
Shelburne	11,239.05	11,239.05	–	–	–	–	14,444.60	14,444.60	–	–	–	–
Yarmouth	16,320.44	16,262.71	–	57.73	–	–	16,403.10	16,335.09	–	68.01	–	–
Sterling	13,655.95	13,649.54	–	–	6.41	–	12,760.19	12,608.37	–	150.00	1.82	–
Bedford	20,672.32	17,001.01	–	200.00	3,471.31	–	20,321.92	19,454.87	–	–	867.05	–
Chester	2,406.18	2,406.18	–	–	–	–	5,457.04	5,457.04	–	–	–	–
Plainville	2,956.88	1,342.98	–	–	–	1,613.90	2,914.59	2,086.14	–	–	–	828.45
Pembroke	1,747.12	459.14	$994.33	–	–	293.65	7,252.59	7,214.86	–	–	–	37.73
Sandwich	28,010.58	28,010.58	–	–	–	–	38,790.21	38,790.21	–	–	–	–

Norwell	4,808.29	4,767.70	–	40.59	–	–	2,101.41	2,052.08	–	49.33	–	–
Lakeville	12,870.77	12,870.77	–	–	–	–	18,060.81	18,060.81	–	–	–	–
Newbury	197.02	197.02	–	–	–	–	211.28	211.28	–	–	–	–
Burlington	1,794.34	1,794.34	–	–	–	–	3,471.95	3,471.95	–	–	–	–
Tisbury	14,502.36	14,502.36	–	–	–	–	20,068.80	20,068.80	–	–	–	–
Littleton	18,277.63	18,023.43	–	–	254.20	–	19,632.76	19,422.18	–	–	210.58	–
Rowley	6,268.01	6,268.01	–	–	–	–	8,204.00	8,204.00	–	–	–	–
Essex	3,643.30	3,635.96	–	–	7.34	–	8,507.76	8,501.66	–	–	6.10	–
Brookfield	1,699.27	1,114.68	–	10.69	573.90	–	4,272.35	3,928.60	–	.76	342.99	–
Russell	13,872.55	13,872.55	–	–	–	–	15,118.40	15,118.40	–	–	–	–
Sudbury	15,747.77	15,113.15	–	347.83	286.79	–	7,630.47	6,933.92	–	315.64	380.91	–
West Newbury	7,165.91	7,097.57	–	–	68.34	–	4,810.90	4,394.39	–	–	416.51	–
Erving	19,372.22	19,372.22	–	–	–	–	21,498.56	21,498.56	–	–	–	–
Lynnfield	533.32	531.73	–	1.59	–	–	1,298.15	1,298.15	–	–	–	–
Oak Bluffs	1,771.22	1,671.22	–	100.00	–	–	4,930.28	4,930.28	–	–	–	–
West Brookfield	9,402.62	9,402.62	–	–	–	–	8,240.75	8,240.75	–	–	–	–
Carver	10,681.39	10,653.94	–	12.70	14.75	–	7,950.26	7,950.26	–	–	–	–
Lincoln	46,931.54	32,356.93	5,236.56	250.00	9,088.05	–	45,984.68	32,540.24	$5,420.89	460.68	7,562.87	–
Sunderland	2,317.58	2,317.58	–	–	–	–	1,183.38	1,183.38	–	–	–	–
Marion	30,712.16	30,712.16	–	–	–	–	29,903.07	29,903.07	–	–	–	–
Southwick	1,350.48	1,067.47	–	259.28	23.73	–	15,156.25	15,056.54	–	83.28	16.43	–
Edgartown	14,532.78	14,520.49	–	–	12.29	–	93,820.92	93,798.38	–	–	22.54	–
Whately	4,779.66	4,779.66	–	–	–	–	1,866.45	1,866.45	–	–	–	–
Clarksburg	3,990.07	3,990.07	–	–	–	–	16,793.95	16,793.95	–	–	–	–
Norfolk	28,926.09	28,926.09	–	–	–	–	30,127.61	30,127.61	–	–	–	–
West Stockbridge	5,503.87	5,503.87	–	–	–	–	6,596.64	6,593.11	–	3.53	–	–
Stow	9,677.24	8,879.14	–	–	798.10	–	8,510.53	7,419.39	–	–	1,091.14	–
Lanesborough	648.33	–	–	21.00	615.90	11.43	102.28	–	–	–	90.85	11.43
Wenham	7,629.53	7,629.53	–	–	–	–	4,363.35	4,363.35	–	–	–	–
Berkley	2,530.39	2,530.39	–	–	–	–	3,747.70	3,747.70	–	–	–	–
Tyngsborough	9,500.51	9,362.75	–	–	137.76	–	9,370.79	9,370.79	–	–	–	–
Rochester	6,661.66	6,162.36	–	–	499.30	–	6,453.76	5,612.86	–	–	840.90	–
Orleans	66,645.41	66,645.41	–	–	–	–	19,244.65	19,244.65	–	–	–	–
Berlin	12,640.81	12,640.81	–	–	–	–	12,283.13	12,282.07	–	–	1.06	–
Hubbardston	9,443.93	2,701.83	–	–	6,742.10	–	13,060.94	6,218.84	–	100.00	6,742.10	–
Dover	10,822.39	10,822.39	–	–	–	–	5,375.23	5,375.23	–	–	–	–
Hinsdale	349.48	349.48	–	–	–	–	1,436.93	1,436.93	–	–	–	–
Mendon	41.15	41.15	–	–	–	–	1,462.89	1,462.89	–	–	–	–
Harvard	13,783.62	11,635.04	138.25	915.45	1,094.88	–	12,491.35	9,653.39	408.84	920.41	1,508.71	–
New Marlborough	8,725.77	8,599.12	–	126.65	–	–	4,071.37	3,977.22	–	94.15	–	–
Boylston	1,356.34	1,356.34	–	–	–	–	3,384.87	3,384.87	–	–	–	–
Conway	47.31	–	–	–	47.31	–	3,549.14	3,549.14	–	–	–	–
East Brookfield	4,283.84	4,283.84	–	–	–	–	5,049.75	5,049.75	–	–	–	–
Sherborn	7,346.85	7,197.55	–	–	149.30	–	4,932.52	4,832.52	–	–	100.00	–

TABLE VII. — *Cash Balances* — Concluded.

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1924						CASH AT END OF 1924					
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Ashfield	$5,553.58	$5,453.58	–	–	$100.00	–	$8,205.57	$8,205.57	–	–	–	–
Gill	496.47	496.47	–	–	–	–	1,278.96	1,278.96	–	–	–	–
Southampton	2,951.65	1,695.25	–	–	1,256.40	–	2,041.40	1,003.12	–	–	$1,038.28	–
Topsfield	2,209.11	2,209.11	–	–	–	–	1,896.39	1,896.39	–	–	–	–
Ashby	9,210.95	9,210.95	–	–	–	–	5,956.20	5,956.20	–	–	–	–
Bernardston	803.68	803.68	–	–	–	–	1,340.55	1,322.35	–	$18.20	–	–
Brimfield	127.52	127.52	–	–	–	–	4,166.13	4,166.13	–	–	–	–
Royalston	7,602.30	7,602.30	–	–	–	–	13,427.78	13,427.78	–	–	–	–
Charlemont	10,025.13	10,025.13	–	–	–	–	11,527.08	11,527.08	–	–	–	–
Granby	4,045.49	4,025.28	–	–	20.21	–	3,858.66	3,820.14	–	–	38.52	–
Bolton	5,945.85	5,844.56	–	–	101.29	–	15,356.39	15,252.05	–	–	104.34	–
Wellfleet	7,700.77	4,752.63	–	$2,948.14	–	–	289.55	–	–	289.55	–	–
Becket	3,288.31	3,230.60	–	57.71	–	–	3,181.15	3,107.86	–	73.29	–	–
Brewster	4,916.08	4,916.08	–	–	–	–	16,690.82	16,690.82	–	–	–	–
Princeton	241.83	241.70	–	.13	–	–	1,557.69	1,557.69	–	–	–	–
Enfield	2,203.67	2,203.67	–	–	–	–	535.72	535.72	–	–	–	–
Petersham	6,710.91	6,685.91	–	25.00	–	–	5,871.92	5,871.92	–	–	–	–
Leverett	5,468.51	5,468.51	–	–	–	–	2,453.43	2,453.43	–	–	–	–
Dana	7,575.57	7,575.57	–	–	–	–	5,787.49	5,787.49	–	–	–	–
Hampden	1,375.75	1,375.75	–	–	–	–	5,579.21	5,579.21	–	–	–	–
Richmond	886.30	886.30	–	–	–	–	107.63	107.63	–	–	–	–
Halifax	2,695.38	2,695.38	–	–	–	–	2,519.01	2,519.01	–	–	–	–
Granville	4,829.26	4,829.26	–	–	–	–	1,885.08	1,885.08	–	–	–	–
Paxton	15,995.58	15,875.58	–	100.00	–	$20.00	4,115.49	4,085.46	–	–	–	$30.03
Boxford	194.87	194.87	–	–	–	–	1,298.97	1,298.97	–	–	–	–
Oakham	3,260.14	2,835.14	–	425.00	–	–	2,431.94	2,431.94	–	–	–	–
New Salem	8,321.14	8,321.14	–	–	–	–	10,570.39	10,570.39	–	–	–	–
Pelham	3,338.31	3,338.31	–	–	–	–	2,545.59	2,535.59	–	–	10.00	–
Plympton	8,368.15	8,368.15	–	–	–	–	11,533.48	11,533.48	–	–	–	–
Carlisle	1,996.68	1,944.26	–	–	52.42	–	2,677.38	2,541.34	–	–	135.04	1.00
Hancock	2,582.24	2,582.24	–	–	–	–	3,237.77	3,237.77	–	–	–	–
Cummington	749.52	749.52	–	–	–	–	541.34	537.56	–	3.78	–	–
Truro	5,848.93	5,659.55	–	189.38	–	–	2,582.82	2,374.72	–	208.10	–	–
Eastham	15,708.22	15,293.66	–	–	414.56	–	11,414.99	10,986.24	–	–	428.75	–
Sandisfield	1,856.89	1,856.89	–	–	–	–	3,535.45	3,535.45	–	–	–	–
Egremont	1,544.08	1,544.08	–	–	–	–	1,070.30	1,070.30	–	–	–	–

Greenwich	2,699.59	2,699.59	–	–	–	–	2,598.61	2,598.61	–	–	–	–
Chesterfield	8,196.73	8,134.31	–	62.42	–	–	9,367.74	9,300.68	–	67.06	–	–
Blandford	4,753.80	4,753.80	–	–	–	–	3,541.47	3,454.48	–	–	86.99	–
Wales	3,088.89	3,088.89	–	–	–	–	3,310.53	3,310.53	–	–	–	–
Worthington	478.96	234.81	–	–	244.15	–	3,840.67	3,596.52	–	–	244.15	–
New Braintree	55.21	55.21	–	–	–	–	203.75	203.75	–	–	–	–
Savoy	3,754.47	3,754.47	–	–	–	–	1,150.53	1,150.53	–	–	–	–
Wendell	10,379.85	10,379.85	–	–	–	–	11,108.21	11,108.21	–	–	–	–
Otis	1,666.41	1,666.41	–	–	–	–	1,379.48	1,379.48	–	–	–	–
Windsor	916.31	827.16	–	89.15	–	–	2,559.16	2,468.01	–	91.15	–	–
Phillipston	3,713.24	3,684.68	–	2.25	26.31	–	4,383.12	4,376.99	–	–	6.13	–
Warwick	4,474.06	3,796.42	–	200.00	477.64	–	5,252.14	4,760.69	–	50.00	441.45	–
Florida	17,532.92	17,522.68	–	10.24	–	–	11,309.81	11,309.21	–	–	.60	–
Hawley	4,946.64	4,946.64	–	–	–	–	2,147.61	2,147.61	–	–	–	–
Monterey	1,007.60	1,007.60	–	–	–	–	2,695.27	2,695.27	–	–	–	–
Dunstable	3,190.57	2,628.04	–	262.56	299.97	–	1,156.15	679.34	–	255.03	221.78	–
Westhampton	6,370.05	6,370.05	–	–	–	–	7,184.78	7,184.78	–	–	–	–
Boxborough	2,216.51	2,216.51	–	–	–	–	2,898.66	2,898.66	–	–	–	–
West Tisbury	4,139.99	4,139.99	–	–	–	–	2,967.03	2,967.03	–	–	–	–
Heath	3,240.84	3,240.84	–	–	–	–	3,183.81	3,183.81	–	–	–	–
Mashpee	91.48	91.48	–	–	–	–	5,011.65	5,011.65	–	–	–	–
Rowe	1,743.54	1,743.54	–	–	–	–	1,021.42	1,021.42	–	–	–	–
Plainfield	62.53	62.53	–	–	–	–	21.00	21.00	–	–	–	–
Tyringham	1,382.75	1,382.75	–	–	–	–	415.75	415.75	–	–	–	–
Leyden	595.12	595.12	–	–	–	–	909.81	909.81	–	–	–	–
Goshen	1,875.51	340.38	–	–	1,535.13	–	3,393.31	2,093.65	–	–	1,299.66	–
Chilmark	738.16	738.16	–	–	–	–	1,546.72	1,546.72	–	–	–	–
Washington	2,045.47	2,045.47	–	–	–	–	3,147.62	3,147.62	–	–	–	–
Prescott	227.96	227.96	–	–	–	–	1,800.86	1,800.86	–	–	–	–
Middlefield	1,004.53	1,004.53	–	–	–	–	369.23	369.23	–	–	–	–
Alford	346.56	346.56	–	–	–	–	929.99	929.99	–	–	–	–
Shutesbury	4,047.30	4,047.30	–	–	–	–	7,560.51	7,560.51	–	–	–	–
Montgomery	33.49	33.49	–	–	–	–	849.83	849.83	–	–	–	–
Gay Head	279.98	279.98	–	–	–	–	1,161.71	1,161.71	–	–	–	–
Tolland	231.02	231.02	–	–	–	–	–	–	–	–	–	–
Monroe	3,635.12	3,635.12	–	–	–	–	15,546.86	15,546.86	–	–	–	–
Gosnold	5,287.89	5,287.89	–	–	–	–	10,044.57	10,044.57	–	–	–	–
Holland	1,751.56	1,737.66	–	13.90	–	–	3,008.15	3,008.15	–	–	–	–
Peru	112.65	112.65	–	–	–	–	225.58	225.58	–	–	–	–
New Ashford	–	–	–	–	–	–	–	–	–	–	–	–
Mount Washington	1,491.85	1,491.85	–	–	–	–	504.90	504.90	–	–	–	–
237 Towns	**$2,888,302.25**	**$2,783,598.55**	**$8,425.24**	**$14,529.05**	**$67,783.60**	**$13,965.81**	**$3,145,139.16**	**$3,036,072.84**	**$9,728.92**	**$11,357.10**	**$75,819.40**	**$12,160.90**

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By Cities and Towns

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BROCKTON	10,11	30,31	32,33	34–42	43	44
CAMBRIDGE	6,7	30,31	32,33	34–42	43	44
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GLOUCESTER	18,19	30,31	32,33	34–42	43	44
HAVERHILL	12,13	30,31	32,33	34–42	43	44
HOLYOKE	10,11	30,31	32,33	34–42	43	44
LAWRENCE	10,11	30,31	32,33	34–42	43	44
LEOMINSTER	20,21	30,31	32,33	34–42	43	44
LOWELL	8,9	30,31	32,33	34–42	43	44
LYNN	8,9	30,31	32,33	34–42	43	44
MALDEN	12,13	30,31	32,33	34–42	43	44
MARLBOROUGH	24,25	30,31	32,33	34–42	43	44
MEDFORD	12,13	30,31	32,33	34–42	43	44
MELROSE	20,21	30,31	32,33	34–42	43	44
NEW BEDFORD	8,9	30,31	32,33	34–42	43	44
NEWBURYPORT	24,25	30,31	32,33	34–42	43	44
NEWTON	12,13	30,31	32,33	34–42	43	44
NORTH ADAMS	18,19	30,31	32,33	34–42	43	44
NORTHAMPTON	18,19	30,31	32,33	34–42	43	44
PEABODY	22,23	30,31	32,33	34–42	43	44
PITTSFIELD	14,15	30,31	32,33	34–42	43	44
QUINCY	10,11	30,31	32,33	34–42	43	44
REVERE	18,19	30,31	32,33	34–42	43	44
SALEM	14,15	30,31	32,33	34–42	43	44
SOMERVILLE	8,9	30,31	32,33	34–42	43	44
SPRINGFIELD	6,7	30,31	32,33	34–42	43	44
TAUNTON	16,17	30,31	32,33	34–42	43	44
WALTHAM	16,17	30,31	32,33	34–42	43	44
WESTFIELD	22,23	30,31	32,33	34–42	43	44
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TABLE XIII. Debt Transactions for 1924 Classified by Character of Obligation.
TABLE XIV. Sinking and Loan Fund Payments to the State — 1924.
TABLE XV. Method of Meeting Debt Requirements from Taxation — 1924.
TABLE XVI. Cash Balances.

Table VII	Table VIII	Table IX	Table X	Table XI	Table XII	Table XIII	Table XIV	Table XV	Table XVI
Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages
46–64	65	66,67	68	70	71 (line 27)	72	73	74	76
46–64	65	66,67	68	70	71 (line 25)	72	73	74	76
46–64	65	66,67	68	70	71 (line 11)	72	73	74	76
46–64	65	66,67	68	70	71 (line 4)	72	73	74	76
46–64	65	66,67	68	70	71 (line 21)	72	73	74	76
46–64	65	66,67	68	70	71 (line 17)	72	73	74	76
46–64	65	66,67	68	70	71 (line 23)	72	73	74	76
46–64	65	66,67	68	70	71 (line 26)	72	73	74	76
46–64	65	66,67	68	70	71 (line 7)	72	73	74	76
46–64	65	66,67	68	70	71 (line 19)	72	73	74	76
46–64	65	66,67	68	70	71 (line 30)	72	73	74	76
46–64	65	66,67	68	70	71 (line 9)	72	73	74	76
46–64	65	66,67	68	70	71 (line 37)	72	73	74	76
46–64	65	66,67	68	70	71 (line 24)	72	73	74	76
46–64	65	66,67	68	70	71 (line 22)	72	73	74	76
46–64	65	66,67	68	70	71 (line 38)	72	73	74	76
46–64	65	66,67	68	70	71 (line 20)	72	73	74	76
46–64	65	66,67	68	70	71 (line 16)	72	73	74	76
46–64	65	66,67	68	70	71 (line 18)	72	73	74	76
46–64	65	66,67	68	70	71 (line 12)	72	73	74	76
46–64	65	66,67	68	70	71 (line 15)	72	73	74	76
46–64	65	66,67	68	70	71 (line 32)	72	73	74	76
46–64	65	66,67	68	70	71 (line 6)	72	73	74	76
46–64	65	66,67	68	70	71 (line 8)	72	73	74	76
46–64	65	66,67	68	70	71 (line 35)	72	73	74	76
46–64	65	66,67	68	70	71 (line 31)	72	73	74	76
46–64	65	66,67	68	70	71 (line 36)	72	73	74	76
46–64	65	66,67	68	70	71 (line 2)	72	73	74	76
46–64	65	66,67	68	70	71 (line 10)	72	73	74	76
46–64	65	66,67	68	70	71 (line 28)	72	73	74	76
46–64	65	66,67	68	70	71 (line 1)	72	73	74	76
46–64	65	66,67	68	70	71 (line 13)	72	73	74	76
46–64	65	66,67	68	70	71 (line 39)	72	73	74	76
46–64	65	66,67	68	70	71 (line 13)	72	73	74	76
46–64	65	66,67	68	70	71 (line 5)	72	73	74	76
46–64	65	66,67	68	70	71 (line 29)	72	73	74	76
46–64	65	66,67	68	70	71 (line 33)	72	73	74	76
46–64	65	66,67	68	70	71 (line 14)	72	73	74	76
46–64	65	66,67	68	70	71 (line 34)	72	73	74	76

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The statistical presentations for the towns include the following tables:

TABLE I. Summary of Financial Transactions.
TABLE II. Outstanding Indebtedness Classified by Character of Obligation — 1924.
TABLE III. Relation of Indebtedness to Valuation — 1924.
TABLE IV. Debt Transactions for 1924 Classified by Character of Obligation.
TABLE V. Sinking and Loan Fund Payments to the State — 1924.
TABLE VI. Method of Meeting Debt Requirements from Taxation — 1924.
TABLE VII. Cash Balances.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Abington	116, 117	127	128 (line 46)	131	132	133	137
Acton	174, 175	266	271 (line 81)	274	280	281	287
Acushnet	146, 147	266	271 (line 87)	273	280	281	286
Adams	88, 89	126	128 (line 22)	130	132	132	136
Agawam	112, 113	127	128 (line 1)	131	132	133	137
Alford	254, 255	269	–	279	280	283	291
Amesbury	94, 95	126	128 (line 31)	130	132	133	136
Amherst	116, 117	127	128 (line 60)	131	132	133	137
Andover	96, 97	126	128 (line 17)	130	132	133	136
Arlington	82, 83	126	128 (line 41)	130	132	132	136
Ashburnham	178, 179	267	270 (line 67)	275	280	281	287
Ashby	224, 225	268	270 (line 54)	277	280	282	290
Ashfield	222, 223	268	–	277	280	283	290
Ashland	170, 171	266	270 (line 56)	274	280	281	287
Athol	96, 97	126	128 (line 8)	130	132	133	136
Auburn	142, 143	266	271 (line 99)	273	280	281	286
Avon	174, 175	266	272 (line 162)	274	280	281	287
Ayer	160, 161	266	271 (line 82)	274	280	281	287
Barnstable	118, 119	127	128 (line 62)	131	132	133	137
Barre	154, 155	266	–	273	280	283	286
Becket	228, 229	268	–	277	280	283	290
Bedford	196, 197	267	270 (line 49)	276	280	282	288
Belchertown	164, 165	266	270 (line 8)	274	280	281	287
Bellingham	164, 165	266	271 (line 95)	274	280	281	287
Belmont	86, 87	126	128 (line 14)	130	132	132	136
Berkley	214, 215	268	–	277	280	283	289
Berlin	216, 217	268	–	277	280	283	289
Bernardston	224, 225	268	271 (line 134)	277	280	282	290
Billerica	142,143	266	270 (line 35)	273	280	281	286
Blackstone	144, 145	266	271 (line 77)	273	280	281	286
Blandford	240, 241	269	271 (line 76)	278	280	283	291
Bolton	226, 227	268	272 (line 155)	277	280	282	290
Bourne	162, 163	266	270 (line 66)	274	280	281	287
Boxborough	248, 249	269	272 (line 167)	278	280	283	291
Boxford	234, 235	268	271 (line 132)	278	280	283	290
Boylston	220, 221	268	271 (line 109)	277	280	282	289
Braintree	90, 91	126	128 (line 66)	130	132	132	136
Brewster	228,229	268	270 (line 59)	277	280	283	290
Bridgewater	98, 99	126	128 (line 59)	130	132	133	136
Brimfield	224, 225	268	–	277	280	283	290
Brookfield	204, 205	267	271 (line 78)	276	280	282	289
Brookline	80, 81	126	128 (line 63)	130	132	132	136
Buckland	194, 195	267	271 (line 103)	275	280	282	288
Burlington	200, 201	267	270 (line 32)	276	280	282	289
Canton	116, 117	127	129 (line 73)	131	132	133	137
Carlisle	236, 237	268	–	278	280	283	290
Carver	208, 209	268	272 (line 170)	276	280	282	289
Charlemont	226, 227	268	–	277	280	283	290
Charlton	176, 177	267	270 (line 47)	275	280	281	287
Chatham	190, 191	267	270 (line 24)	275	280	282	288
Chelmsford	110, 111	127	128 (line 53)	131	132	133	137
Cheshire	186, 187	267	270 (line 9)	275	280	282	288
Chester	198, 199	267	270 (line 13)	276	280	282	288
Chesterfield	240, 241	269	–	278	280	283	291
Chilmark	252, 253	269	271 (line 121)	279	280	283	291
Clarksburg	210, 211	268	270 (line 38)	276	280	282	289
Clinton	88, 89	126	129 (line 72)	130	132	132	136
Cohasset	162, 163	266	271 (line 135)	274	280	281	287
Colrain	194, 195	267	–	275	280	283	288
Concord	106, 107	127	128 (line 16)	131	132	133	137
Conway	220, 221	268	–	277	280	283	289
Cummington	236, 237	268	271 (line 146)	278	280	283	290
Dalton	148, 149	266	271 (line 147)	273	280	281	286
Dana	230, 231	268	270 (line 57)	277	280	282	290
Danvers	92, 93	126	128 (line 34)	130	132	133	136
Dartmouth	100, 101	127	128 (line 12)	130	132	133	137
Dedham	88, 89	126	128 (line 50)	130	132	132	136
Deerfield	162, 163	266	270 (line 7)	274	280	281	287
Dennis	188, 189	267	–	275	280	282	288
Dighton	156, 157	266	271 (line 130)	273	280	281	286
Douglas	174, 175	266	270 (line 20)	274	280	281	287
Dover	216, 217	268	271 (line 85)	277	280	282	289

Tabular Index: For Towns—Continued.

Towns.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Dracut	112, 113	127	128 (line 47)	131	132	133	137
Dudley	144, 145	266	270 (line 25)	273	280	281	286
Dunstable	246, 247	269	271 (line 92)	278	280	283	291
Duxbury	190, 191	267	271 (line 125)	275	280	282	288
East Bridgewater	152, 153	266	270 (line 37)	273	280	281	286
East Brookfield	220, 221	268	–	277	280	283	289
Eastham	238, 239	268	272 (line 166)	278	280	283	290
Easthampton	92, 93	126	128 (line 67)	130	132	133	136
East Longmeadow	158, 159	266	270 (line 15)	274	280	281	286
Easton	118, 119	127	129 (line 79)	131	132	133	137
Edgartown	210, 211	268	270 (line 18)	276	280	282	289
Egremont	238, 239	268	–	278	280	283	290
Enfield	228, 229	268	–	277	280	283	290
Erving	206, 207	267	271 (line 84)	276	280	282	289
Essex	202, 203	267	271 (line 90)	276	280	282	289
Fairhaven	94, 95	126	128 (line 33)	130	132	133	136
Falmouth	144, 145	266	270 (line 40)	273	280	281	286
Florida	246, 247	269	–	278	280	283	291
Foxborough	142, 143	266	271 (line 88)	273	280	281	286
Framingham	82, 83	126	128 (line 7)	130	132	132	136
Franklin	106, 107	127	128 (line 5)	131	132	133	137
Freetown	192, 193	267	271 (line 139)	275	280	282	288
Gay Head	256, 257	269	–	279	280	283	291
Georgetown	184, 185	267	271 (line 79)	275	280	282	288
Gill	222, 223	268	–	277	280	282	290
Goshen	252, 253	269	270 (line 51)	279	280	283	291
Gosnold	258, 259	269	272 (line 164)	279	280	283	291
Grafton	108, 109	127	128 (line 52)	131	132	133	137
Granby	226, 227	268	–	277	280	283	290
Granville	232, 233	268	271 (line 124)	277	280	283	290
Great Barrington	112, 113	127	128 (line 54)	131	132	133	137
Greenfield	86, 87	126	128 (line 26)	130	132	132	136
Greenwich	240, 241	269	–	278	280	283	291
Groton	172, 173	266	271 (line 142)	274	280	281	287
Groveland	172, 173	266	270 (line 11)	274	280	281	287
Hadley	164, 165	266	270 (line 58)	274	280	281	287
Halifax	232, 233	268	272 (line 168)	277	280	282	290
Hamilton	180, 181	267	271 (line 120)	275	280	282	287
Hampden	230, 231	268	272 (line 153)	277	280	282	290
Hancock	236, 237	268	272 (line 169)	278	280	283	290
Hanover	168, 169	266	271 (line 101)	274	280	281	287
Hanson	178, 179	267	270 (line 28)	275	280	281	287
Hardwick	160, 161	266	271 (line 115)	274	280	281	287
Harvard	218, 219	268	271 (line 143)	277	280	282	289
Harwich	180, 181	267	–	275	280	283	287
Hatfield	168, 169	266	271 (line 105)	274	280	281	287
Hawley	246, 247	269	–	278	280	283	291
Heath	248, 249	269	–	278	280	283	291
Hingham	114, 115	127	128 (line 64)	131	132	133	137
Hinsdale	218, 219	268	–	277	280	283	289
Holbrook	154, 155	266	271 (line 70)	273	280	281	286
Holden	154, 155	266	270 (line 6)	273	280	281	286
Holland	258, 259	269	–	279	280	283	291
Holliston	166, 167	266	271 (line 72)	274	280	281	287
Hopedale	156, 157	266	–	273	280	283	286
Hopkinton	170, 171	266	271 (line 116)	274	280	281	287
Hubbardston	216, 217	268	271 (line 141)	277	280	282	289
Hudson	102, 103	127	128 (line 2)	131	132	133	137
Hull	170, 171	266	270 (line 33)	274	280	281	287
Huntington	194, 195	267	271 (line 114)	275	280	282	288
Ipswich	114, 115	127	128 (line 30)	131	132	133	137
Kingston	170, 171	266	270 (line 44)	274	280	281	287
Lakeville	200, 201	267	–	276	280	283	289
Lancaster	168, 169	266	272 (line 156)	274	280	281	287
Lanesborough	212, 213	268	271 (line 137)	276	280	282	289
Lee	148, 149	266	271 (line 73)	273	280	281	286
Leicester	148, 149	266	271 (line 110)	273	280	281	286
Lenox	164, 165	266	271 (line 140)	274	280	281	287
Leverett	230, 231	268	–	277	280	283	290
Lexington	106, 107	127	128 (line 10)	131	132	133	137
Leyden	252, 253	269	272 (line 165)	279	280	283	291
Lincoln	208,209	268	271 (line 106)	276	280	282	289
Littleton	202, 203	267	270 (line 4)	276	280	282	289
Longmeadow	154, 155	266	270 (line 5)	273	280	281	286
Ludlow	100, 101	127	129 (line 70)	131	132	133	137
Lunenburg	184, 185	267	270 (line 42)	275	280	283	288
Lynnfield	206, 207	267	271 (line 117)	276	280	282	289
Manchester	172, 173	266	270 (line 60)	274	280	281	287
Mansfield	108, 109	127	128 (line 18)	131	132	133	137
Marblehead	102, 103	127	128 (line 51)	131	132	133	137
Marion	208, 209	268	270 (line 30)	276	280	282	289

Tabular Index: For Towns—Continued.

Towns.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Marshfield	188, 189	267	271 (line 104)	275	280	282	288
Mashpee	250, 251	269	272 (line 159)	278	280	283	291
Mattapoisett	194, 195	267	270 (line 17)	275	280	282	288
Maynard	104, 105	127	128 (line 58)	131	132	133	137
Medfield	150, 151	266	270 (line 63)	273	280	281	286
Medway	158, 159	266	270 (line 22)	274	280	281	286
Mendon	218, 219	268	–	277	280	283	289
Merrimac	176, 177	267	270 (line 34)	275	280	281	287
Methuen	82, 83	126	128 (line 9)	130	132	132	136
Middleborough	98, 99	126	129 (line 75)	130	132	133	136
Middlefield	254, 255	269	270 (line 65)	279	280	283	291
Middleton	192, 193	267	271 (line 127)	275	280	282	288
Milford	86, 87	126	128 (line 55)	130	132	132	136
Millbury	110, 111	127	128 (line 57)	131	132	133	137
Millis	188, 189	267	270 (line 12)	275	280	282	288
Millville	174, 175	266	270 (line 26)	274	280	281	287
Milton	92, 93	126	128 (line 42)	130	132	133	136
Monroe	256, 257	269	–	279	280	283	291
Monson	120, 121	127	128 (line 6)	131	132	133	137
Montague	104, 105	127	128 (line 48)	131	132	133	137
Monterey	246, 247	269	271 (line 138)	278	280	283	291
Montgomery	256, 257	269	271 (line 149)	279	280	283	291
Mount Washington	260, 261	269	–	279	280	283	291
Nahant	192, 193	267	–	275	280	282	288
Nantucket	158, 159	266	272 (line 172)	274	280	281	286
Natick	90, 91	126	128 (line 27)	130	132	133	136
Needham	100, 101	127	128 (line 13)	131	132	133	137
New Ashford	258, 259	269	–	279	280	283	291
New Braintree	242, 243	269	–	278	280	283	291
Newbury	200, 201	267	270 (line 52)	276	280	282	289
New Marlborough	218, 219	268	–	277	280	283	289
New Salem	234, 235	268	–	278	280	283	290
Norfolk	212, 213	268	–	276	280	283	289
North Andover	108, 109	127	128 (line 29)	131	132	133	137
North Attleborough	96, 97	126	128 (line 37)	130	132	133	136
Northborough	182, 183	267	270 (line 29)	275	280	282	288
Northbridge	96, 97	126	128 (line 21)	130	132	133	136
North Brookfield	160, 161	266	271 (line 145)	274	280	281	287
Northfield	186, 187	267	271 (line 111)	275	280	282	288
North Reading	190, 191	267	271 (line 126)	275	280	282	288
Norton	166, 167	266	270 (line 1)	274	280	281	287
Norwell	200, 201	267	270 (line 23)	276	280	282	289
Norwood	88, 89	126	128 (line 24)	130	132	132	136
Oak Bluffs	206, 207	267	271 (line 133)	276	280	282	289
Oakham	234, 235	268	–	278	280	283	290
Orange	120, 121	127	129 (line 76)	131	132	133	137
Orleans	216, 217	268	–	277	280	283	289
Otis	244, 245	269	–	278	280	283	291
Oxford	148, 149	266	270 (line 10)	273	280	281	286
Palmer	94, 95	126	128 (line 38)	130	132	133	136
Paxton	232, 233	268	271 (line 148)	277	280	283	290
Pelham	234, 235	268	271 (line 128)	278	280	283	290
Pembroke	198, 199	267	271 (line 100)	276	280	282	288
Pepperell	166, 167	266	270 (line 50)	274	280	281	287
Peru	258, 259	269	–	279	280	283	291
Petersham	230, 231	268	–	277	280	283	290
Phillipston	244, 245	269	–	278	280	283	291
Plainfield	250, 251	269	–	278	280	283	291
Plainville	198, 199	267	271 (line 74)	276	280	282	288
Plymouth	90, 91	126	128 (line 36)	130	132	132	136
Plympton	236, 237	268	271 (line 89)	278	280	283	290
Prescott	254, 255	269	–	279	280	283	291
Princeton	228, 229	268	271 (line 83)	277	280	282	290
Provincetown	152, 153	266	271 (line 119)	273	280	281	286
Randolph	118, 119	127	128 (line 65)	131	132	133	137
Raynham	180, 181	267	272 (line 160)	275	280	281	287
Reading	102, 103	127	128 (line 25)	131	132	133	137
Rehoboth	176, 177	267	271 (line 113)	275	280	281	287
Richmond	232, 233	268	271 (line 107)	277	280	282	290
Rochester	214, 215	268	–	277	280	282	289
Rockland	104, 105	127	129 (line 78)	131	132	133	137
Rockport	150, 151	266	270 (line 39)	273	280	281	286
Rowe	250, 251	269	–	278	280	283	291
Rowley	202, 203	267	271 (line 98)	276	280	282	289
Royalston	224, 225	268	–	277	280	283	290
Russell	204, 205	267	270 (line 2)	276	280	282	289
Rutland	178, 179	267	270 (line 21)	275	280	281	287
Salisbury	188, 189	267	271 (line 96)	275	280	282	288
Sandisfield	238, 239	268	–	278	280	283	290
Sandwich	198, 199	267	271 (line 112)	276	280	282	288
Saugus	92, 93	126	128 (line 43)	130	132	133	136
Savoy	242, 243	269	271 (line 108)	278	280	283	291

Tabular Index: For Towns—Concluded.

Towns.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Scituate	168, 169	266	271 (line 94)	274	280	281	287
Seekonk	146, 147	266	271 (line 102)	273	280	281	286
Sharon	160, 161	266	270 (line 48)	274	280	281	287
Sheffield	192, 193	267	271 (line 118)	275	280	283	288
Shelburne	196, 197	267	–	276	280	283	288
Sherborn	220, 221	268	272 (line 154)	277	280	282	289
Shirley	172, 173	266	270 (line 46)	274	280	281	287
Shrewsbury	116, 117	127	128 (line 11)	131	132	133	137
Shutesbury	254, 255	269	–	279	280	283	291
Somerset	144, 145	266	270 (line 62)	273	280	281	286
Southampton	222, 223	268	271 (line 136)	277	280	282	290
Southborough	180, 181	267	272 (line 171)	275	280	281	287
Southbridge	84, 85	126	128 (line 40)	130	132	132	136
South Hadley	108, 109	127	128 (line 45)	131	132	133	137
Southwick	210, 211	268	270 (line 68)	276	280	282	289
Spencer	110, 111	127	129 (line 69)	131	132	133	137
Sterling	196, 197	267	271 (line 129)	276	280	282	288
Stockbridge	186, 187	267	270 (line 61)	275	280	282	288
Stoneham	98, 99	126	128 (line 32)	130	132	133	136
Stoughton	104, 105	127	128 (line 44)	131	132	133	137
Stow	212, 213	268	272 (line 161)	276	280	282	289
Sturbridge	186, 187	267	–	275	280	283	288
Sudbury	204, 205	267	271 (line 97)	276	280	282	289
Sunderland	208, 209	268	270 (line 3)	276	280	282	289
Sutton	178, 179	267	272 (line 163)	275	280	281	287
Swampscott	100, 101	127	128 (line 19)	131	132	133	137
Swansea	156, 157	266	270 (line 45)	273	280	281	286
Templeton	146, 147	266	270 (line 14)	273	280	281	286
Tewksbury	142, 143	266	271 (line 69)	273	280	281	286
Tisbury	202, 203	267	270 (line 43)	276	280	282	289
Tolland	256, 257	269	–	279	280	283	291
Topsfield	222, 223	268	271 (line 122)	277	280	282	290
Townsend	184, 185	267	271 (line 131)	275	280	282	288
Truro	238, 239	268	–	278	280	283	290
Tyngsborough	214, 215	268	272 (line 158)	277	280	282	289
Tyringham	250, 251	269	–	278	280	283	291
Upton	182, 183	267	–	275	280	283	288
Uxbridge	114, 115	127	128 (line 56)	131	132	133	137
Wakefield	84, 85	126	128 (line 3)	130	132	132	136
Wales	240, 241	269	–	278	280	283	291
Walpole	110, 111	127	128 (line 28)	131	132	133	137
Ware	102, 103	127	128 (line 39)	131	132	133	137
Wareham	118, 119	127	129 (line 71)	131	132	133	137
Warren	150, 151	266	270 (line 31)	273	280	281	286
Warwick	244, 245	269	271 (line 150)	278	280	283	291
Washington	252, 253	269	–	279	280	283	291
Watertown	82, 83	126	128 (line 15)	130	132	132	136
Wayland	176, 177	267	272 (line 151)	275	280	281	287
Webster	90, 91	126	129 (line 74)	130	132	132	136
Wellesley	98, 99	126	128 (line 20)	130	132	133	136
Wellfleet	226, 227	268	272 (line 152)	277	280	282	290
Wendell	242, 243	269	–	278	280	283	291
Wenham	214, 215	268	271 (line 71)	277	280	282	289
Westborough	112, 113	127	128 (line 68)	131	132	133	137
West Boylston	182, 183	267	271 (line 80)	275	280	282	288
West Bridgewater	158, 159	266	270 (line 19)	274	280	281	286
West Brookfield	206, 207	267	270 (line 16)	276	280	282	289
Westford	152, 153	266	270 (line 64)	273	280	281	286
Westhampton	248, 249	269	–	278	280	283	291
Westminster	184, 185	267	271 (line 144)	275	280	282	288
West Newbury	204, 205	267	271 (line 86)	276	280	282	289
Weston	162, 163	266	271 (line 75)	274	280	281	287
Westport	146, 147	266	270 (line 41)	273	280	281	286
West Springfield	86, 87	126	128 (line 4)	130	132	132	136
West Stockbridge	212, 213	268	–	276	280	283	289
West Tisbury	248, 249	269	–	278	280	283	291
Westwood	190, 191	267	272 (line 157)	275	280	282	288
Weymouth	84, 85	126	128 (line 49)	130	132	132	136
Whately	210, 211	268	270 (line 53)	276	280	282	289
Whitman	106, 107	127	129 (line 77)	131	132	133	137
Wilbraham	166, 167	266	270 (line 55)	274	280	281	287
Williamsburg	182, 183	267	270 (line 36)	275	280	282	288
Williamstown	150, 151	266	270 (line 27)	273	280	281	286
Wilmington	152, 153	266	271 (line 123)	273	280	281	286
Winchendon	114, 115	127	128 (line 61)	131	132	133	137
Winchester	94, 95	126	128 (line 35)	130	132	133	136
Windsor	244, 245	269	–	278	280	283	291
Winthrop	84, 85	126	128 (line 23)	130	132	132	136
Worthington	242, 243	269	–	278	280	283	291
Wrentham	156, 157	266	271 (line 93)	273	280	281	286
Yarmouth	196, 197	267	271 (line 91)	276	280	282	288